

TABLE OF CONTENTS

	Page No.
Structure of the ACT Government	v
DIRECTORATES	
Office of the Legislative Assembly	1
ACT Executive	15
Auditor-General	23
Chief Minister and Cabinet Directorate	33
Health Directorate	55
ACT Local Hospital Network	89
Territory and Municipal Services Directorate	99
ACTION	139
Treasury Directorate	149
Shared Services Centre	175
Home Loan Portfolio	195
Superannuation Provision Account	203
Territory Banking Account	213
Economic Development Directorate	225
Justice and Community Safety Directorate	259
Environment and Sustainable Development Directorate	305
Community Services Directorate	337
Housing ACT	377
Education and Training Directorate	395

TABLE OF CONTENTS

	Page No.
TERRITORY AUTHORITIES AND CORPORATIONS	
ACT Compulsory Third-Party Insurance Regulator	427
ACT Gambling and Racing Commission	433
ACT Insurance Authority	443
ACT Public Cemeteries Authority	451
ACTEW Corporation	459
ACTTAB Limited	469
Canberra Institute of Technology	477
CIT Solutions Pty Ltd	489
Cultural Facilities Corporation	497
Exhibition Park Corporation	509
Independent Competition and Regulatory Commission	517
Land Development Agency	525
Legal Aid Commission (ACT)	535
Public Trustee for the ACT	547
Appendices	
A Basis of 2012-13 Budget and Forward Estimates	557
B Summary of Transfers	571
C Summary and Terms of Debt Capital Injection	575
D Summary of Outputs	579
E Whole of Government Staffing	585
F Discontinued Agencies	589
- Totalcare	591
G Glossary and Abbreviations	597

OFFICE OF THE LEGISLATIVE ASSEMBLY

Purpose

The *Legislative Assembly (Office of the Legislative Assembly) Act 2012* (the Act) will become effective from 1 July 2012. This legislation creates, and provides statutory independence for, the Office of the Legislative Assembly (the Office), and replaces the Legislative Assembly Secretariat.

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

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

2012-13 Priorities

Strategic and operational initiatives to be pursued in 2012-13 include:

- implementing relevant governance and administrative arrangements associated with the implementation of the Act;
- preparing for the October 2012 Assembly general election, including related operational and procedural matters associated with the conclusion of the Seventh Assembly and the commencement of the Eighth Assembly;
- reviewing the Assembly's Broadcasting Asset Replacement and Infrastructure Upgrade Plan 2011-2014 to address any significant risk of failure of broadcasting services;
- implementing the records and information management system solution identified during 2011-12 to address compliance with the *Territory Records Act 2002*;
- developing a new web site for the Legislative Assembly to enhance community engagement and improve accessibility of Assembly material;
- considering recommendations that result from the Assembly's inquiry into the *Australian Capital Territory (Self-Government) Act 1988*; and
- undertaking capital and capital upgrade works on the Assembly building including the replacement of the roof, gutters and upper facades of the Assembly Chamber and the replacement of the heating system boiler.

2012-13 Business and Corporate Strategies

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

- improving services to the Assembly and its committees;
- enhancing accountability and governance arrangements;
- building more effective mechanisms for public engagement;
- working towards an environmentally sustainable Assembly; and
- maintaining a highly skilled, satisfied and committed workforce.

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

Estimated Employment Level

2010-11 Actual Outcome	2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
43 Staffing (FTE)	44	46 ¹	44

Note:

1. The 2011-12 estimated outcome is higher than the original budget and the 2012-13 Budget due to the engagement of temporary staff to cover short term requirements.

Changes to Appropriation

Changes to Appropriation - Controlled

	2011-12 Est. Out. \$'000	2012-13 Budget \$'000	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Government Payment for Outputs					
2011-12 Budget	7,163	7,327	7,424	7,522	7,522
2nd Appropriation					
Revised Wage Parameters	24	94	95	97	97
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	(7)	(8)	(8)	94
Revised Superannuation Parameters	-	(14)	(28)	(43)	(58)
Revised Notional Superannuation Contributions	-	24	24	24	24
2012-13 Budget	7,187	7,424	7,507	7,592	7,679

Changes to Appropriation - Territorial

	2011-12 Est. Out. \$'000	2012-13 Budget \$'000	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Payment for Expenses on Behalf of Territory					
2011-12 Budget	5,713	5,839	5,917	5,996	5,996
2nd Appropriation					
Revised Wage Parameters	16	61	61	62	62
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	(1)	(1)	(1)	73
MLA Revised Superannuation Contributions	-	29	29	29	29
Revised Notional Superannuation Contributions	-	8	8	8	8
2012-13 Budget	5,729	5,936	6,014	6,094	6,168

Changes to Appropriation - Controlled

	2011-12 Est. Out. \$'000	2012-13 Budget \$'000	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Capital Injections					
2011-12 Budget	5	5	5	5	5
2012-13 Budget	5	5	5	5	5

Changes to Appropriation cont.

Changes to Appropriation - Territorial

Capital Injections	2011-12 Est. Out. \$'000	2012-13 Budget \$'000	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
2011-12 Budget	228	234	240	246	246
2012-13 Budget Policy Adjustment					
Chamber Roof and Facade Replacement	-	835	-	-	-
2012-13 Budget Technical Adjustment					
Capital Upgrades Indexation	-	-	-	-	6
2012-13 Budget	228	1,069	240	246	252

2012-13 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
New Capital Works						
Chamber Roof and Facade Replacement	835	-	835	-	-	Dec 2012
Total New Capital Works	835	-	835	-	-	
Capital Upgrades						
Capital Upgrades Funding	234	-	234	-	-	
Total Capital Upgrades	234	-	234	-	-	
Total New Works	1,069	-	1,069	-	-	
Total Capital Works Program	1,069	-	1,069	-	-	

**Office of the Legislative Assembly
Operating Statement**

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
7,163	Government Payment for Outputs	7,187	7,424	3	7,507	7,592	7,679
19	Interest	29	22	-24	22	23	23
40	Other Revenue	48	41	-15	42	43	44
300	Resources Received Free of Charge	869	892	3	917	941	966
7,522	Total Revenue	8,133	8,379	3	8,488	8,599	8,712
Gains							
0	Other Gains	2	2	-	2	2	2
0	Total Gains	2	2	-	2	2	2
7,522	Total Income	8,135	8,381	3	8,490	8,601	8,714
Expenses							
4,066	Employee Expenses	4,171	4,196	1	4,245	4,291	4,355
614	Superannuation Expenses	617	649	5	636	630	615
2,887	Supplies and Services	3,514	3,570	2	3,637	3,708	3,771
68	Depreciation and Amortisation	68	55	-19	54	52	53
0	Borrowing Costs	2	2	-	2	2	2
7,635	Total Ordinary Expenses	8,372	8,472	1	8,574	8,683	8,796
-113	Operating Result	-237	-91	62	-84	-82	-82
-113	Total Comprehensive Income	-237	-91	62	-84	-82	-82

**Office of the Legislative Assembly
Balance Sheet**

Budget as at 30/6/12 \$'000	Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000	
Current Assets							
26	Cash and Cash Equivalents	26	27	4	27	27	27
26	Receivables	10	26	160	26	26	26
228	Investments	494	476	-4	474	472	470
280	Total Current Assets	530	529	..	527	525	523
Non Current Assets							
1,096	Property, Plant and Equipment	1,241	1,191	-4	1,142	1,095	1,048
1,096	Total Non Current Assets	1,241	1,191	-4	1,142	1,095	1,048
1,376	TOTAL ASSETS	1,771	1,720	-3	1,669	1,620	1,571
Current Liabilities							
294	Payables	285	271	-5	276	287	280
10	Finance Leases	23	8	-65	12	26	10
1,214	Employee Benefits	1,310	1,285	-2	1,255	1,225	1,195
62	Other Liabilities	61	61	-	64	65	61
1,580	Total Current Liabilities	1,679	1,625	-3	1,607	1,603	1,546
Non Current Liabilities							
10	Finance Leases	0	32	#	23	0	30
117	Employee Benefits	146	203	39	258	313	368
127	Total Non Current Liabilities	146	235	61	281	313	398
1,707	TOTAL LIABILITIES	1,825	1,860	2	1,888	1,916	1,944
-331	NET ASSETS	-54	-140	-159	-219	-296	-373
REPRESENTED BY FUNDS EMPLOYED							
-977	Accumulated Funds	-700	-786	-12	-865	-942	-1,019
646	Reserves	646	646	-	646	646	646
-331	TOTAL FUNDS EMPLOYED	-54	-140	-159	-219	-296	-373

**Office of the Legislative Assembly
Statement of Changes in Equity**

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
-869	Opening Accumulated Funds	-468	-700	-50	-786	-865	-942
393	Opening Asset Revaluation Reserve	646	646	-	646	646	646
253	Opening Other Reserve	0	0	-	0	0	0
-223	Balance at the Start of the Reporting Period	178	-54	-130	-140	-219	-296
Comprehensive Income							
-113	Operating Result for the Period	-237	-91	62	-84	-82	-82
-113	Total Comprehensive Income	-237	-91	62	-84	-82	-82
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
5	Capital Injections	5	5	-	5	5	5
5	Total Transactions Involving Owners Affecting Accumulated Funds	5	5	-	5	5	5
Closing Equity							
-977	Closing Accumulated Funds	-700	-786	-12	-865	-942	-1,019
393	Closing Asset Revaluation Reserve	646	646	-	646	646	646
253	Closing Other Reserve	0	0	-	0	0	0
-331	Balance at the End of the Reporting Period	-54	-140	-159	-219	-296	-373

**Office of the Legislative Assembly
Cash Flow Statement**

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
7,163	Cash from Government for Outputs	7,187	7,424	3	7,507	7,592	7,679
19	Interest Received	29	22	-24	22	23	23
204	Other Receipts	299	292	-2	293	294	295
7,386	Operating Receipts	7,515	7,738	3	7,822	7,909	7,997
Payments							
3,716	Related to Employees	3,712	3,856	4	3,910	3,957	4,021
608	Related to Superannuation	591	622	5	610	604	589
2,900	Related to Supplies and Services	2,940	2,988	2	3,030	3,076	3,115
0	Borrowing Costs	2	2	-	2	2	2
164	Other	59	59	-	59	59	59
7,388	Operating Payments	7,304	7,527	3	7,611	7,698	7,786
-2	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	211	211	-	211	211	211
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
-30	Purchase of Investments	130	132	2	132	131	130
35	Purchase of Property, Plant and Equipment and Capital Works	75	75	-	75	75	75
5	Investing Payments	205	207	1	207	206	205
-5	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-205	-207	-1	-207	-206	-205
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
5	Capital Injections from Government	5	5	-	5	5	5
5	Financing Receipts	5	5	-	5	5	5
Payments							
0	Repayment of Finance Leases	8	8	-	9	10	11
0	Financing Payments	8	8	-	9	10	11
5	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	-3	-3	-	-4	-5	-6
-2	NET INCREASE / (DECREASE) IN CASH HELD	3	1	-67	0	0	0
256	CASH AT THE BEGINNING OF REPORTING PERIOD	23	26	13	27	27	27
254	CASH AT THE END OF REPORTING PERIOD	26	27	4	27	27	27

Notes to Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs: the increase of \$0.237 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to indexation and revised wage parameters.
- resources received free of charge: the increase of \$0.569 million in the 2011-12 estimated outcome from the original budget is mainly due to the recognition in the 2010-11 financial statements that the Legislative Assembly Territorial entity provided accommodation to the Controlled entity.
- employee expenses: the increase of \$0.105 million in the 2011-12 estimated outcome from the original budget is mainly due to the need for the recruitment of temporary staff to cover permanent staff on leave (\$0.076 million) and revised wage parameters (\$0.024 million).
- supplies and services: the increase of \$0.627 million in the 2011-12 estimated outcome from the original budget is mainly due to the inclusion of rental expenditures matching with resources received free of charge (discussed above) and an increase in consultants expenditure.

Balance Sheet

- investments: the increase of \$0.266 million in the 2011-12 estimated outcome from the original budget is mainly due to a combination of a change in the accounting treatment and the investment balance reported in the 2010-11 financial statements.
- property, plant and equipment: the increase of \$0.145 million in the 2011-12 estimated outcome from the original budget is due to asset purchases related to the change over to digital broadcasting.
- current employee benefits: the increase of the \$0.096 million in the 2011-12 estimated outcome from the original budget is mainly due to staff not accessing leave entitlements, revised wage parameters and temporary staff recruitment.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Statement of Cash Flows

Variations in the statement are explained in the notes above.

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

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
5,713	Payment for Expenses on behalf of Territory	5,729	5,936	4	6,014	6,094	6,168
0	Resources Received Free of Charge	352	360	2	369	370	371
5,713	Total Revenue	6,081	6,296	4	6,383	6,464	6,539
Gains							
0	Other Gains	1	0	-100	0	0	0
0	Total Gains	1	0	-100	0	0	0
5,713	Total Income	6,082	6,296	4	6,383	6,464	6,539
Expenses							
5,112	Employee Expenses	5,171	5,260	2	5,332	5,397	5,492
700	Superannuation Expenses	712	758	6	759	770	770
97	Supplies and Services	441	522	18	533	537	516
570	Depreciation and Amortisation	582	535	-8	587	528	528
0	Borrowing Costs	24	20	-17	22	23	24
0	Other Expenses	9	0	-100	0	0	0
6,479	Total Ordinary Expenses	6,939	7,095	2	7,233	7,255	7,330
-766	Operating Result	-857	-799	7	-850	-791	-791
0	Inc/Dec in Asset Revaluation Reserve Surpluses	5,389	0	-100	0	0	0
0	Total Other Comprehensive Income	5,389	0	-100	0	0	0
-766	Total Comprehensive Income	4,532	-799	-118	-850	-791	-791

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

Budget as at 30/6/12 \$'000	Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000	
Current Assets							
101	Cash and Cash Equivalents	59	61	3	63	65	67
27	Receivables	7	8	14	9	10	11
19	Assets Held for Sale	0	0	-	0	0	0
147	Total Current Assets	66	69	5	72	75	78
Non Current Assets							
22,641	Property, Plant and Equipment	28,050	28,514	2	28,097	27,745	27,399
22,641	Total Non Current Assets	28,050	28,514	2	28,097	27,745	27,399
22,788	TOTAL ASSETS	28,116	28,583	2	28,169	27,820	27,477
Current Liabilities							
43	Payables	29	30	3	30	30	30
243	Finance Leases	281	155	-45	173	193	186
766	Employee Benefits	638	794	24	933	1,040	1,208
1,052	Total Current Liabilities	948	979	3	1,136	1,263	1,424
Non Current Liabilities							
26	Finance Leases	29	144	397	144	173	169
64	Employee Benefits	20	71	255	110	150	189
90	Total Non Current Liabilities	49	215	339	254	323	358
1,142	TOTAL LIABILITIES	997	1,194	20	1,390	1,586	1,782
21,646	NET ASSETS	27,119	27,389	1	26,779	26,234	25,695
REPRESENTED BY FUNDS EMPLOYED							
11,182	Accumulated Funds	11,266	11,536	2	10,926	10,381	9,842
10,464	Reserves	15,853	15,853	-	15,853	15,853	15,853
21,646	TOTAL FUNDS EMPLOYED	27,119	27,389	1	26,779	26,234	25,695

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

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
11,720	Opening Accumulated Funds	11,895	11,266	-5	11,536	10,926	10,381
10,464	Opening Asset Revaluation Reserve	10,464	15,853	52	15,853	15,853	15,853
22,184	Balance at the Start of the Reporting Period	22,359	27,119	21	27,389	26,779	26,234
Comprehensive Income							
-766	Operating Result for the Period	-857	-799	7	-850	-791	-791
0	Inc/Dec in Asset Revaluation Reserve Surpluses	5,389	0	-100	0	0	0
-766	Total Comprehensive Income	4,532	-799	-118	-850	-791	-791
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
228	Capital Injections	228	1,069	369	240	246	252
228	Total Transactions Involving Owners Affecting Accumulated Funds	228	1,069	369	240	246	252
Closing Equity							
11,182	Closing Accumulated Funds	11,266	11,536	2	10,926	10,381	9,842
10,464	Closing Asset Revaluation Reserve	15,853	15,853	-	15,853	15,853	15,853
21,646	Balance at the End of the Reporting Period	27,119	27,389	1	26,779	26,234	25,695

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

2011-12 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
5,713	Cash from Government for EBT	5,729	5,936	4	6,014	6,094	6,168
19	Other Receipts	46	46	-	48	49	50
5,732	Operating Receipts	5,775	5,982	4	6,062	6,143	6,218
Payments							
4,913	Related to Employees	4,953	5,005	1	5,079	5,095	5,145
700	Related to Superannuation	652	699	7	699	709	723
97	Related to Supplies and Services	81	156	93	157	158	215
0	Borrowing Costs	21	21	-	23	24	25
20	Other	5	5	-	5	5	5
5,730	Operating Payments	5,712	5,886	3	5,963	5,991	6,113
2	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	63	96	52	99	152	105
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
0	Proceeds from Sale of Property, Plant and Equipment	94	200	113	0	40	200
0	Investing Receipts	94	200	113	0	40	200
Payments							
228	Purchase of Property, Plant and Equipment and Capital Works	292	1,269	335	240	336	452
228	Investing Payments	292	1,269	335	240	336	452
-228	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-198	-1,069	-440	-240	-296	-252
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
228	Capital Injections from Government	228	1,069	369	240	246	252
228	Financing Receipts	228	1,069	369	240	246	252
Payments							
0	Repayment of Finance Leases	91	94	3	97	100	103
0	Financing Payments	91	94	3	97	100	103
228	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	137	975	612	143	146	149
2	NET INCREASE / (DECREASE) IN CASH HELD	2	2	-	2	2	2
99	CASH AT THE BEGINNING OF REPORTING PERIOD	57	59	4	61	63	65
101	CASH AT THE END OF REPORTING PERIOD	59	61	3	63	65	67

Notes to Budget Statements

Significant variations are as follows:

Statement of Income and Expenses on Behalf of the Territory

- resources received free of charge: the increase of \$0.352 million in the 2011-12 estimated outcome from the original budget is due to the 2010-11 audited outcome finding that the Territorial entity receives from the (then) Legislative Assembly Secretariat Controlled entity, a resource free of charge, relating to a proportion of building management expenses.
- supplies and services: the increase of \$0.344 million in the 2011-12 estimated outcome from the original budget and the increase of \$0.081 million in the 2012-13 Budget from the 2011-12 estimated outcome are mainly due to the increase of the expense associated with the resources received free of charge, as noted above.
- increase in asset revaluation reserve: the increase of \$5.389 million in the 2011-12 estimated outcome from the original budget is due to the revaluation of land and buildings.

Statement of Assets and Liabilities on Behalf of the Territory

- property, plant and equipment: the increase of \$5.409 million in the 2011-12 estimated outcome from the original budget is mainly due to the revaluation of land and buildings.
- current employee benefits:
 - the decrease of \$0.128 million in the 2011-12 estimated outcome from the original budget is mainly due to the higher than anticipated level of annual leave usage by employees of the non-executive members; and
 - the increase of \$0.156 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to an anticipated reduction in the amount of annual leave to be taken due to the assembly election and the shift of some of the non current liabilities to current during 2012-13.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Statement of Cash Flows

Variations in the statement are explained in the notes above.

ACT EXECUTIVE

Purpose

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

2012-13 Priorities

Strategic and operational issues to be pursued in 2012-13 include setting government priorities and policies and implementing strategies to support the delivery of those policies.

Estimated Employment Level

2010-11 Actual Outcome	2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
31 ¹ Staffing (FTE)	36	40 ²	36

Notes:

1. The ACT Executive has funding for 36 FTE's. The lower FTE figure for the 2010-11 actual outcome reflects vacant positions during a period where there were only four Ministers.
2. Staff numbers have fluctuated during the year due to Ministerial changes, but remain within the budgeted salary level.

Changes to Appropriation

Changes to Appropriation - Territorial

	2011-12 Est. Out. \$'000	2012-13 Budget \$'000	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Payment for Expenses on Behalf of Territory					
2011-12 Budget	6,394	6,503	6,603	6,702	6,702
2nd Appropriation					
Revised Wage Parameters	29	113	115	116	118
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	103
Revised Superannuation Parameters	(13)	(19)	(29)	(39)	(57)
Revised Notional Superannuation Contributions	-	42	42	41	41
Saving	(376)	-	-	-	-
Savings Initiative	-	-	(17)	(34)	(50)
2012-13 Budget	6,034	6,639	6,714	6,786	6,857

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

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
6,394	Payment for Expenses on behalf of Territory	6,034	6,639	10	6,714	6,786	6,857
180	Resources Received Free of Charge	180	184	2	189	194	199
6,574	Total Revenue	6,214	6,823	10	6,903	6,980	7,056
6,574	Total Income	6,214	6,823	10	6,903	6,980	7,056
Expenses							
4,771	Employee Expenses	4,478	4,855	8	4,921	4,988	5,052
644	Superannuation Expenses	548	672	23	671	669	669
1,125	Supplies and Services	1,039	1,095	5	1,106	1,112	1,121
43	Depreciation and Amortisation	35	41	17	41	41	41
10	Borrowing Costs	9	10	11	10	10	10
0	Other Expenses	180	184	2	189	194	199
6,593	Total Ordinary Expenses	6,289	6,857	9	6,938	7,014	7,092
-19	Operating Result	-75	-34	55	-35	-34	-36
-19	Total Comprehensive Income	-75	-34	55	-35	-34	-36

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

Budget as at 30/6/12 \$'000	Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000	
Current Assets							
183	Cash and Cash Equivalents	148	154	4	190	196	232
17	Receivables	17	17	-	17	17	17
200	Total Current Assets	165	171	4	207	213	249
Non Current Assets							
147	Property, Plant and Equipment	172	147	-15	172	147	172
147	Total Non Current Assets	172	147	-15	172	147	172
347	TOTAL ASSETS	337	318	-6	379	360	421
Current Liabilities							
85	Payables	41	42	2	43	44	45
66	Finance Leases	59	113	92	59	113	59
764	Employee Benefits	668	707	6	777	816	887
915	Total Current Liabilities	768	862	12	879	973	991
Non Current Liabilities							
73	Finance Leases	105	26	-75	105	26	105
71	Employee Benefits	53	53	-	53	53	53
144	Total Non Current Liabilities	158	79	-50	158	79	158
1,059	TOTAL LIABILITIES	926	941	2	1,037	1,052	1,149
-712	NET ASSETS	-589	-623	-6	-658	-692	-728
REPRESENTED BY FUNDS EMPLOYED							
-717	Accumulated Funds	-594	-628	-6	-663	-697	-733
5	Reserves	5	5	-	5	5	5
-712	TOTAL FUNDS EMPLOYED	-589	-623	-6	-658	-692	-728

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

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
-698	Opening Accumulated Funds	-519	-594	-14	-628	-663	-697
5	Opening Asset Revaluation Reserve	5	5	-	5	5	5
-693	Balance at the Start of the Reporting Period	-514	-589	-15	-623	-658	-692
Comprehensive Income							
-19	Operating Result for the Period	-75	-34	55	-35	-34	-36
-19	Total Comprehensive Income	-75	-34	55	-35	-34	-36
0	Total Movement in Reserves	0	0	-	0	0	0
Closing Equity							
-717	Closing Accumulated Funds	-594	-628	-6	-663	-697	-733
5	Closing Asset Revaluation Reserve	5	5	-	5	5	5
-712	Balance at the End of the Reporting Period	-589	-623	-6	-658	-692	-728

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

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
6,394	Cash from Government for EBT	6,034	6,639	10	6,714	6,786	6,857
104	Other Receipts	148	110	-26	110	110	110
6,498	Operating Receipts	6,182	6,749	9	6,824	6,896	6,967
Payments							
4,798	Related to Employees	4,373	4,785	9	4,863	4,925	4,991
644	Related to Superannuation	548	672	23	670	669	669
891	Related to Supplies and Services	1,090	1,124	3	1,091	1,134	1,107
10	Borrowing Costs	9	10	11	10	10	10
104	Other	110	110	-	110	110	110
6,447	Operating Payments	6,130	6,701	9	6,744	6,848	6,887
51	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	52	48	-8	80	48	80
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
0	Proceeds from Sale of Property, Plant and Equipment	80	19	-76	83	19	83
0	Investing Receipts	80	19	-76	83	19	83
0	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	80	19	-76	83	19	83
CASH FLOWS FROM FINANCING ACTIVITIES							
Payments							
53	Repayment of Finance Leases	99	61	-38	127	61	127
53	Financing Payments	99	61	-38	127	61	127
-53	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	-99	-61	38	-127	-61	-127
-2	NET INCREASE / (DECREASE) IN CASH HELD	33	6	-82	36	6	36
185	CASH AT THE BEGINNING OF REPORTING PERIOD	115	148	29	154	190	196
183	CASH AT THE END OF REPORTING PERIOD	148	154	4	190	196	232

Notes to the Budget Statements

Significant variations are as follows:

Statement of Income and Expenses on Behalf of the Territory

- payment for expenses on behalf of Territory:
 - the decrease of \$0.360 million in the 2011-12 estimated outcome from the original budget is due to a re-profiling of superannuation expenses (\$0.013 million) and savings resulting from having vacant positions when there was only four Ministers (\$0.376 million), partially offset by the 2nd Appropriation for revised wage parameters (\$0.029 million); and
 - the increase of \$0.605 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the removal of the impact of one-off savings (\$0.376 million), revised notional superannuation contributions (\$0.042 million) and the 2nd Appropriation for revised wage parameters (\$0.084 million).
- employee expenses:
 - the decrease of \$0.293 million in the 2011-12 estimated outcome from the original budget is mainly due to savings resulting from having vacant positions as noted above (\$0.273 million) and a reallocation of expenses to supplies and services to better reflect the actual breakdown of costs (\$0.077 million), partially offset by the 2nd Appropriation for revised wage parameters (\$0.037 million) and the impact of the discount rate on the long service leave liability (\$0.027 million); and
 - the increase of \$0.377 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the removal of the impact of one-off savings (\$0.273 million) and the 2nd Appropriation for revised wage parameters (\$0.059 million), partially offset by the impact of the discount rate on the long service leave liability (\$0.027 million).
- superannuation expenses:
 - the decrease of \$0.096 million in the 2011-12 estimated outcome from the original budget is mainly due to savings resulting from having vacant positions noted above (\$0.054 million) and the re-profiling of superannuation expenses (\$0.013 million), partially offset by the 2nd Appropriation for revised wage parameters (\$0.005 million); and
 - the increase of \$0.124 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the removal of the impact of one-off savings (\$0.054 million), the 2nd Appropriation for revised wage parameters (\$0.013 million) and the revised notional superannuation contributions (\$0.042 million).
- other expenses: the increase of \$0.180 million in the 2011-12 estimated outcome from the original budget is due to a reallocation of expenses from supplies and services to match expenses with resources received free of charge.

Statement of Assets and Liabilities on Behalf of the Territory

- current and non current employee benefits: the decrease of \$0.114 million in the 2011-12 estimated outcome from the original budget is mainly due to a revision of employee entitlement estimates reflecting current staffing profiles.

Statement of Changes in Equity on Behalf of the Territory

Variations in the statement are explained in the notes above.

Statement of Cash Flows on Behalf of the Territory

Variations in the statement are explained in the notes above.

AUDITOR-GENERAL

Purpose

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

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

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

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

The Audit Office also performs other activities such as responding to representations by the members of the Legislative Assembly and the community, providing advice and briefings to Legislative Assembly committees and ACT Government agencies, and conducting investigations under the *Public Interest Disclosure Act 1994*.

2012-13 Priorities

Major priorities for 2012-13 include:

- developing a performance audit program that considers the needs of the ACT Legislative Assembly, ACT Government agencies and wider community;
- completing an expanded program of performance audits in accordance with professional auditing standards and other investigations in an effective and timely manner;
- completing an annual program of financial audits in accordance with professional auditing standards and whole of government financial reporting and annual reporting timetables;
- responding promptly and effectively to representations and public interest disclosures from the ACT Legislative Assembly, ACT Government agencies and the wider community;
- improving further the Audit Office's reporting, budgeting and time recording systems; and
- improving staff performance through Performance Development Plans that identify learning and development opportunities.

Business and Corporate Strategies

The Audit Office will be operating under the guidance of its recently developed *Strategic Plan 2012-2015*. The Strategic Plan is supported by internal action plans for the Audit Office's financial audit, performance audit and corporate services branches. Major strategies in 2012-13 include:

- providing high quality, accurate and balanced reports of audits undertaken for the ACT Legislative Assembly and community. These reports will include recommendations aimed at improving agencies' administration and performance;
- providing informative and timely information to ACT Legislative Assembly through reports, advice and briefings;
- enhancing effective relationships with ACT Legislative Committees, especially the Public Accounts Committee, through regular reports, briefings and advice;
- applying efficient and effective audit methodologies;
- providing staff with learning and development opportunities that improve their performance;
- maintaining strong quality control and review systems to provide assurance that performance and financial audits are completed in accordance with the auditing standards and identify opportunities for the Audit Office to improve its work practices; and
- improving operations by implementing agreed recommendations from internal audits and quality assurance reviews of financial and performance audits.

Estimated Employment Level

2010-11 Actual Outcome		2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
32	Staffing (FTE)	36	39 ¹	36

Note:

1. The increase in 3 FTE from the original budget to the 2011-12 estimated outcome is mainly due to the recruitment of financial audit staff towards the end of the 2011-12 financial year to enable the whole of government financial statements to be completed one month earlier as required in an election year.

Changes to Appropriation

Government Payment for Outputs	2011-12	2012-13	2013-14	2014-15	2015-16
	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	2,214	2,266	2,306	2,344	2,344
2nd Appropriation					
Revised Wage Parameters	8	31	31	32	33
2012-13 Budget Policy Adjustment					
Increased Resourcing for Performance Audits	-	250	250	250	250
2012-13 Budget Technical Adjustment					
Revised Indexation Parameters	-	(2)	(2)	(2)	36
2012-13 Budget	2,222	2,545	2,585	2,624	2,663

Auditor-General Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
2,214	Government Payment for Outputs	2,222	2,545	15	2,585	2,624	2,663
799	User Charges - Non ACT Government	779	813	4	842	867	890
2,622	User Charges - ACT Government	2,700	2,794	3	2,866	2,936	3,007
103	Interest	88	88	-	88	88	88
0	Other Revenue	4	0	-100	0	0	0
5,738	Total Revenue	5,793	6,240	8	6,381	6,515	6,648
5,738	Total Income	5,793	6,240	8	6,381	6,515	6,648
Expenses							
3,674	Employee Expenses	3,460	3,721	8	3,784	3,871	3,921
485	Superannuation Expenses	488	508	4	500	492	485
1,600	Supplies and Services	2,017	2,136	6	2,000	2,050	2,099
75	Depreciation and Amortisation	98	98	-	98	98	98
5,834	Total Ordinary Expenses	6,063	6,463	7	6,382	6,511	6,603
-96	Operating Result	-270	-223	17	-1	4	45
6	Inc/Dec in Asset Revaluation Reserve Surpluses	0	0	-	0	0	0
6	Total Other Comprehensive Income	0	0	-	0	0	0
-90	Total Comprehensive Income	-270	-223	17	-1	4	45

Auditor-General Balance Sheet

Budget as at 30/6/12 \$'000	Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000	
Current Assets							
338	Cash and Cash Equivalents	1,553	1,497	-4	1,649	1,843	2,080
1,497	Receivables	1,386	1,386	-	1,386	1,386	1,386
1,100	Investments	0	0	-	0	0	0
44	Other Current Assets	13	13	-	13	13	13
2,979	Total Current Assets	2,952	2,896	-2	3,048	3,242	3,479
Non Current Assets							
364	Property, Plant and Equipment	371	311	-16	265	205	145
364	Total Non Current Assets	371	311	-16	265	205	145
3,343	TOTAL ASSETS	3,323	3,207	-3	3,313	3,447	3,624
Current Liabilities							
100	Payables	127	127	-	127	127	127
8	Finance Leases	8	8	-	8	8	8
1,160	Employee Benefits	1,566	1,654	6	1,743	1,856	1,969
1,268	Total Current Liabilities	1,701	1,789	5	1,878	1,991	2,104
Non Current Liabilities							
8	Finance Leases	8	8	-	8	8	8
134	Employee Benefits	129	148	15	166	183	202
73	Other	75	75	-	75	75	75
215	Total Non Current Liabilities	212	231	9	249	266	285
1,483	TOTAL LIABILITIES	1,913	2,020	6	2,127	2,257	2,389
1,860	NET ASSETS	1,410	1,187	-16	1,186	1,190	1,235
REPRESENTED BY FUNDS EMPLOYED							
1,841	Accumulated Funds	1,327	1,104	-17	1,103	1,107	1,152
19	Reserves	83	83	-	83	83	83
1,860	TOTAL FUNDS EMPLOYED	1,410	1,187	-16	1,186	1,190	1,235

Auditor-General Statement of Changes in Equity

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
1,937	Opening Accumulated Funds	1,597	1,327	-17	1,104	1,103	1,107
13	Opening Asset Revaluation Reserve	83	83	-	83	83	83
1,950	Balance at the Start of the Reporting Period	1,680	1,410	-16	1,187	1,186	1,190
Comprehensive Income							
-96	Operating Result for the Period	-270	-223	17	-1	4	45
6	Inc/Dec in Asset Revaluation Reserve Surpluses	0	0	-	0	0	0
-90	Total Comprehensive Income	-270	-223	17	-1	4	45
0	Total Movement in Reserves	0	0	-	0	0	0
Closing Equity							
1,841	Closing Accumulated Funds	1,327	1,104	-17	1,103	1,107	1,152
19	Closing Asset Revaluation Reserve	83	83	-	83	83	83
1,860	Balance at the End of the Reporting Period	1,410	1,187	-16	1,186	1,190	1,235

Auditor-General Cash Flow Statement

2011-12 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts						
2,214	2,222	2,545	15	2,585	2,624	2,663
3,422	3,480	3,600	3	3,693	3,788	3,882
103	88	88	-	88	88	88
452	456	466	2	472	472	472
6,191	6,246	6,699	7	6,838	6,972	7,105
Payments						
3,430	3,151	3,418	8	3,463	3,505	3,553
559	562	583	4	585	575	568
1,749	2,166	2,441	13	2,345	2,385	2,434
276	276	285	3	285	285	285
6,014	6,155	6,727	9	6,678	6,750	6,840
177	91	-28	-131	160	222	265
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipts						
0	1,211	0	-100	0	0	0
0	1,211	0	-100	0	0	0
0	1,211	0	-100	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
8	8	28	250	8	28	28
8	8	28	250	8	28	28
-8	-8	-28	-250	-8	-28	-28
169	1,294	-56	-104	152	194	237
1,269	259	1,553	500	1,497	1,649	1,843
1,438	1,553	1,497	-4	1,649	1,843	2,080

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs: the increase of \$0.323 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to increased funding for performance audits (\$0.250 million), salary increases and indexation.
- employee expenses:
 - the decrease of \$0.214 million in the 2011-12 estimated outcome from the original budget is mainly due to cost savings generated by delays in recruitment; and
 - the increase of \$0.261 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the engaging of staff to complete the financial audit program. The increase also includes indexation of estimated revised wage parameters.
- supplies and services:
 - the increase of \$0.417 million in the 2011-12 estimated outcome from the original budget is mainly due to the engagement of contractors to complete financial audits of reporting agencies for 2010-11 and 2011-12; and
 - the increase of \$0.119 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to additional performance audit contractors. This is partially offset by an expected reduction in financial audit contractors.
- depreciation and amortisation: the increase of \$0.023 million in the 2011-12 estimated outcome from the original budget is due to an upwards revaluation of property, plant and equipment at the end of the 2010-11 financial year.

Balance Sheet

- property, plant and equipment: the decrease of \$0.060 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to depreciation.
- current and non current employee benefits:
 - the increase of \$0.401 million in the 2011-12 estimated outcome from the original budget is mainly due to the unbudgeted transfer of annual and long service leave liabilities associated with the prior service of the Auditor-General. These liabilities were not known when the original budget was prepared; and
 - the increase of \$0.107 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to growth in the number of staff entitled to annual and long service leave, and the revised wage parameters.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

- proceeds from sale/maturity of investments: the increase of \$1.211 million in the 2011-12 estimated outcome from the original budget and the decrease of \$1.211 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to a decision to withdraw funds held with the Territory Banking Account and place them in the Audit Office's operating bank account.

Other variations in the statement are explained in the notes above.

CHIEF MINISTER AND CABINET DIRECTORATE

Purpose

The Chief Minister and Cabinet Directorate (the Directorate) provides strategic advice and support to the Chief Minister and the Cabinet on policy development, service delivery and whole of government issues, and facilitates the implementation of Government priorities. This includes providing policy and procedural support for the leadership role of the Head of Service, who is head of the Directorate and chairs the ACT Public Service Strategic Board.

A key focus for the Directorate is the provision of direction and coordination across the ACT Public Service (ACTPS) on policy and strategy, including a specific role in areas such as sustainability policy alignment, demography and regional policy and relationships, managing the ACT's intergovernmental relationships and supporting the Chief Minister's role on the Council of Australian Governments (COAG).

The Directorate also supports the Chief Minister and Cabinet through machinery of government and Cabinet processes, and the provision of high level executive support and policy advice.

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

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

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

The implementation of the Centenary of Canberra program is a key focus for the Directorate during 2012-13.

2012-13 Priorities

Strategic and operational issues to be pursued in 2012-13 include:

- progressing across-government approaches to strategic policy development and implementation;
- leading and coordinating the implementation of the Government's Open Government reforms;
- guiding cultural change across Directorates in order to achieve greater collaboration and innovation in the delivery of Government priorities;
- implementing initiatives under the Memorandum of Understanding on regional collaboration with NSW;
- progressing the Government's service planning framework;

- supporting pre-election processes;
- leading across-government initiatives to strengthen public sector capability and integrity;
- commencing work to support the Enterprise Agreement negotiations; and
- coordinating, planning and implementing the Centenary of Canberra celebrations.

Business and Corporate Strategies

The Directorate will continue to develop and implement corporate and business strategies to help achieve its priorities in 2012-13 that include:

- improving governance and accountability frameworks, policies and practices in business planning, risk management, financial management and reporting;
- attracting and retaining skilled employees, building capabilities through learning and development, and encouraging a work life balance;
- establishing and maintaining an effective health and safety culture through commitment to supportive and preventative workplace behaviours to promote a positive work environment and to minimise the risk of workplace illness and injuries; and
- strengthening collaborative relationships within the ACTPS, as well as with other jurisdictions, external organisations and the community through consultation, negotiation and engagement.

Estimated Employment Level

2010-11 Actual Outcome	2011-12 Budget	2011-12 ¹ Est. Outcome	2012-13 ² Budget
120	131	134	139
Staffing (FTE)			

Notes:

1. The increase in 3 FTE in the 2011-12 estimated outcome from the original budget is due to general movements during the year, including leave backfill arrangements and short-term contracts.
2. The increase in 5 FTE in the 2012-13 Budget is mainly due to additional positions for Centenary of Canberra.

Strategic Objectives and Indicators

Strategic Objectives 1

Building coordinated and integrated policy development and service delivery across Government

The effective delivery of Government policy and objectives requires coordination, cohesion and alignment of efforts across the ACTPS.

On behalf of the Chief Minister, the Directorate leads and coordinates across-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;
- advice that provides a whole of government perspective;
- monitoring performance of service delivery outcomes; and

Strategic Objectives and Indicators cont.

- promoting inter-directorate cooperation and outcomes through Directorate committees and ongoing arrangements such as the Strategic Board and supporting the across-directorate Policy Forum and establishment of strategic taskforces.

Strategic Objectives 2

Supporting informed decision-making by Government

Decision making is central to a Government. Sound policy and advice assists the Cabinet in coordinating and structuring its crucial strategic policy and direction setting for the ACT Government as a whole.

The Directorate supports informed decision-making by ensuring that advice to Government is evidence-based, timely, accurate, robust and covers essential issues succinctly, clearly and in sufficient detail. As part of its role, it provides policy advice and support to the ACTPS Strategic Board, and the Head of Service as Chair of the Strategic Board.

Strategic Objectives 3

Strengthening Public Service capacity

The ACTPS needs to be well positioned to attract, retain and improve the capability of our workforce in order to deliver quality services for the community and to help take the Territory forward.

To address our workforce challenges into the future, ACT Government Directorates are committed to the ACTPS Attraction and Retention Framework and its implementation. The main objectives of the Framework are to:

- improve the capability of all ACTPS employees;
- retain employees through professional development and targeted retention strategies; and
- attract new employees.

A key indicator of success in strengthening public service capacity is the retention rates of our employees. There are many factors that assist employee retention, including a positive work culture, opportunities for career development and training and development, flexible work arrangements and work life balance.

Strategic Indicator: Retention of employees

The maintenance of low employee separation levels consistent or better than public sector trends.

The current retention rate within the ACTPS is comparable to those reported in other Australian jurisdictions.

The permanent separation rate for 2010-11 was 6.8 per cent.

Source: ACT Commissioner for Public Administration ACT Public Service Workforce Profile 2010-11.

Strategic Objectives and Indicators cont.

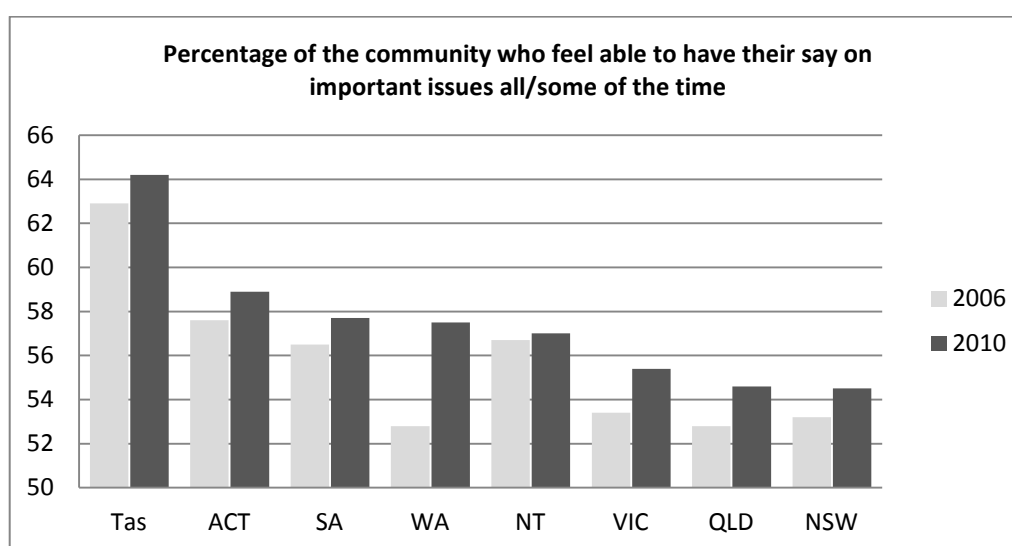
Strategic Objectives 4

Improved satisfaction with community engagement

The ACT 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 is important to building trust in government and making processes more transparent, accountable and responsive to the public's views.

Strategic Indicator: Community members feel able to have a say within the community on important issues

An indicator of public perceptions of the effectiveness of engagement mechanisms and overall processes is the percentage of the community who feel they are able to have their say on important issues all/some of the time.



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

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000
Output Class 1				
Government Strategy	29,884	38,266	28,301	36,919
Output 1.1: Government Policy and Strategy	7,684	7,641	7,410	7,500

Note:

1. Total cost includes depreciation of \$0.040 million in 2011-12 and \$0.361 million in 2012-13.

Output Classes cont.

Output Description

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

Government Policy and Strategy will:

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

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.2: Public Sector Management	6,140	7,370	5,504	6,765

Output Description

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

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 the service, including through service-wide development programs;
- develop and implement ACTPS capacity building programs; and
- support the Commissioner for Public Administration and the Remuneration Tribunal.

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.3: Industrial Relations Policy	3,347	3,707	3,244	3,354

Output Description

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

Industrial Relations Policy will:

- advise the Government on the national workplace safety agenda and continue to participate in the development and implementation of harmonised workplace safety laws;
- advise the Government on the regulation of dangerous substances and make changes to related laws where agreed by the Government;
- advise the Government on national industrial relations matters including the review and amendments to the *Fair Work Act 2009*, as well as local industrial relations matters including portable long service leave, public holidays, and workers' compensation;
- advise the Government on the performance of the ACT Workers' Compensation Scheme and of issues arising within the scheme;
- continue to make changes to the ACT Workers' Compensation Scheme where agreed by the Government;
- advise the Government in relation to the National Workplace Relations System;
- contribute, where relevant, to consultation with the Commonwealth, States and the Northern Territory in relation to the National Workplace Relations System in accordance with the terms of the Inter-Governmental Agreement on a National Workplace Relations System; and
- coordinate the Territory's consultative bodies for workers' compensation and work safety.

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.4: Coordinated Communications and Community Engagement	12,713	19,548	12,143	19,300

Output Description

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

Coordinated Communications and Community Engagement will:

- provide information and protocol services to the Chief Minister;
- provide corporate support to the ACT Executive and its staff;
- coordinate planning and implementation of the Centenary of Canberra;
- provide whole of government advice and assistance on community engagement policies and practices; and
- provide whole of government communications advice and support, including for whole of government emergency responses.

Accountability Indicators

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 1: Government Strategy			
Output 1.1: Government Policy and Strategy			
a. Whole of government policy and project initiatives ¹	4	6	4
b. Regional partnerships and participation ²	2	2	2
c. Support for COAG and CAF meetings ³	4	4	4
d. Annual Report on The Canberra Plan ⁴	1	1	n/a
e. Release an issues paper on the 2013 Canberra Plan ⁵	1	1	n/a
f. Infrastructure Plan ⁶	1	0	n/a
g. Demographic Update ⁷	1	1	1
h. Complete a scoping study on opportunities for electronic service delivery ⁸	1	1	n/a
i. Finalise and release an across-government ICT Strategic Plan ⁹	1	1	n/a
j. Pre-election preparation ¹⁰	n/a	n/a	1
k. Update the ACT's Strategic Plan ¹¹	n/a	n/a	1
l. Government Progress Report ¹²	n/a	n/a	Jun 2013
m. Cabinet and Strategic Board Support ¹³	n/a	n/a	2

Notes:

1. This measure incorporates key Government policy and project initiatives to be delivered by the Chief Minister and Cabinet Directorate. The scope, delivery and timing of the scheduled initiatives may vary depending on emerging priorities during the year that impact on resources and scheduled projects. Initiatives currently scheduled for delivery in 2012-13 include the Targeted Assistance Strategy implementation oversight, service planning implementation and open government/information. The projects will be completed by 30 June 2013.
2. Previously this measure covered the provision of briefs to the Chief Minister in advance of the Regional Leaders Forum meetings incorporating the planning and delivery of Regional Leaders' Forums by the Chief Minister and Cabinet Directorate (in conjunction with NSW Department of Premier and Cabinet). This was called "Support for Regional Leaders Forum", but was renamed by Notifiable Instrument NI2012-173. For 2012-13, this measure covers work relating to the implementation of the NSW Memorandum of Understanding and the Regional Directions Statement.
3. This measure covers briefing and support to the Chief Minister for meetings of the Council of Australian Governments (COAG) and the Council for the Australian Federation (CAF). This measure is counted as complete on delivery of the briefing packages to the Chief Minister.
4. Discontinued measure. This measure covered the preparation of an annual Achievement Report on progress in implementing The Canberra Plan - Towards Our Second Century. The measure is considered complete as the Report has been publicly released.
5. Discontinued measure. This measure involved the development and release on an issues paper on the proposed 2013 Canberra Plan. The measure is considered complete as the issues paper has been released.
6. This measure was transferred by Notifiable Instrument NI2011-790 to the Economic Development Directorate on 18 October 2011.
7. This measure relates to a demographic update using data available from the 2011 census. This will be completed by 30 June 2013.
8. Discontinued measure. This measure involved a scoping study on the electronic delivery of government services. The measure is considered complete as the scoping study has been provided to the Government.
9. Discontinued measure. This measure involved the release of an across-government ICT Strategic Plan for the ACTPS. The measure is considered complete as the plan has been released.
10. New measure. This measure relates to the preparation of incoming government briefs, a major focus in the lead up to and during the caretaker period.
11. New measure. This measure relates to the development of a new high level strategic plan, as the Canberra Plan is due to expire in 2013, and to meet the requirements under the COAG capital city strategic planning criteria.
12. New measure. This measure relates to a Government Progress Report on longer term strategic policy.
13. New measure. This measure covers an annual cycle of secretariat support to Cabinet and to the Strategic Board.

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.2: Public Sector Management			
a. Publish ACT Public Sector Workforce Profile Report ¹	Mar 2012	Mar 2012	Sep 2012
b. Conduct the annual whole of government Graduate Program ²	1	1	1
c. Implement the new Enterprise Agreement ³	1	1	n/a
d. Finalise public interest disclosure legislation ⁴	Dec 2011	Dec 2011	n/a
e. Conduct a review of the <i>Public Sector Management Act 1994</i> ⁵	Feb 2012	0	Dec 2012
f. Report on the implementation of the ACTPS Respect, Equity and Diversity Framework ⁶	Sep 2011	May 2012	Sep 2012
g. Implement the ACTPS workers' compensation and work safety improvement plan ⁷	Dec 2011	Dec 2011	n/a
h. Prepare a Government response to the ACT Classification Review ⁸	n/a	n/a	Dec 2012
i. Conduct of Enterprise Agreement negotiations ⁹	n/a	n/a	1
j. Continue to implement the ACTPS workers' compensation and work safety improvement plan ¹⁰	n/a	n/a	Jun 2013

Notes:

1. This measure covers the publication of the annual ACT Public Service Workforce Profile Report.
2. This measure covers implementation of the ACTPS whole of government Graduate Program, including the 2012 graduate intake, recruitment, selection and commencement of the 2013 intake, and planning for the 2014 intake. The measure will be considered complete when the activities under the Program are undertaken.
3. Discontinued measure. This measure covered the implementation of the Enterprise Agreement across ACTPS Directorates under the *Fair Work Act 2009*. The measure is considered complete as commitments, including studies, were fulfilled in accordance with the Agreement clauses.
4. Discontinued measure. This measure covered finalising the reform of Public Interest Disclosure law in the ACT to the extent that an exposure draft was available for public comment.
5. This measure covers the conduct of a review of the *Public Sector Management Act 1994*, as recommended in the Hawke Review of the ACTPS. The measure will be considered complete when a discussion paper and/or exposure draft is released to stakeholders for comment, and is subject to Government policy approval. Some minor amendments have been completed as an interim measure, with the comprehensive review delayed until 2012-13.
6. This measure covers reporting on implementation of the ACTPS Respect, Equity and Diversity Framework launched in December 2010. Delays in data gathering and verification in 2011-12 delayed report finalisation. The measure will be considered complete when the report is provided to Government.
7. Discontinued measure. This measure covered the implementation of stage one of the ACTPS workers' compensation improvement plan. The measure is considered complete as stage one of the plan has been implemented across Directorates.
8. New measure. This measure covers finalising the Government response to the recommendations of the ACT Classification Review.
9. New measure. This measure covers the Chief Minister and Cabinet Directorate's role in leading negotiations for the next Template Enterprise Agreement. This measure will be considered complete when the draft template is presented to the Chief Minister for consideration.
10. New measure. This measure covers ongoing implementation of the ACTPS workers' compensation improvement plan including the implementation of the capability strengthening framework, new reporting tools and early intervention strategies.

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.3: Industrial Relations Policy			
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 occupational health and safety laws ²	10	10	n/a
c. 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 ³	n/a	n/a	10
d. Conduct an actuarial review of the ACT Workers' Compensation Scheme ⁴	May 2012	Feb 2012	May 2013
e. In accordance with Government directions, make changes to the <i>Workers' Compensation Act 1951</i> ⁵	Jun 2012	Apr 2012	Jun 2013
f. Provide advice to the Government regarding issues arising from the National Workplace Relations System ⁶	4	4	4
g. Coordinate input to, and activities arising from, the Inter-Governmental Agreement on a National Workplace Relations System ⁷	4	4	n/a
h. Represent the ACT on national industrial relations forums and coordinate input to, and activities arising from, the National Workplace Relations System ⁸	n/a	n/a	4
i. Maintain consultative fora within the ACT on workplace safety and on workers' compensation ⁹	4	4	4
j. Provide policy and legislative advice to the Government on issues affecting ACT workers ¹⁰	3	3	4
k. Provide policy and legislative advice to the Government on issues relating to dangerous substances, including chemical, explosives and asbestos regulation ¹¹	n/a	n/a	3

Notes:

1. This measure covers the preparation of briefing papers to the Government on significant national developments in workplace safety, including those requiring amendments to ACT legislation. This measure is counted as complete when submissions are lodged with the Government. The scope, delivery and timing of these submissions will depend on the nature of emerging priorities during the year that impact on resources and scheduled projects.
2. Discontinued measure. This measure covered preparation for, and attendance at, meetings of Safe Work Australia, and meetings of the Strategic Issues Group established to harmonise occupational health and safety legislation.
3. New measure. 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.
4. This measure covers review of the performance of the ACT Workers' Compensation Scheme and consideration of the broader implications of these findings. The measure is considered complete on receipt of the actuarial analysis and reporting to the Minister for Industrial Relations.
5. This measure covers the development of amendments to the *Workers' Compensation Act 1951*, which are intended to improve the overall efficiency and effectiveness of the workers' compensation scheme. The measure is considered complete when the submission to the Government proposing amendments is finalised following external consultation.

Accountability Indicators cont.

6. 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.
7. Discontinued measure. This measure covered the ACT's participation and involvement in the various federally sponsored fora on the administration of the *Fair Work Act 2009*. The measure is considered complete when provision of briefs and other advice to the Government on progress is complete.
8. New measure. 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.
9. 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.
10. This measure covers advice on local industrial relations matters including portable long service leave, public holidays, daylight saving and workers' compensation.
11. New measure. This measure covers advice on the *Dangerous Substances Act 2004*, including chemical explosives and asbestos regulation.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.4: Coordinated Communications and Community Engagement			
a. Deliver annual city-wide whole of government newsletter ¹	Mar 2012	Mar 2012	Mar 2013
b. Quarterly reporting to Government on Centenary of Canberra progress ²	4	4	4
c. Average number of visits per month to the <i>Community Engagement</i> website ³	2,000	2,000	n/a
d. Average number of visits per month to the <i>Time to Talk Canberra</i> website ⁴	n/a	n/a	2,200

Notes:

1. This measure covers the production and distribution of the annual Our City, Our Community newsletter providing information to ACT residents on the activities of the ACT Government over the past twelve months, and outlining upcoming programs, initiatives and events.
2. This measure covers the provision of quarterly information updates to Government on the Centenary of Canberra program.
3. Discontinued measure. This measure covered visits to the ACT Government Community Engagement website.
4. New measure. This measure replaces the visits to the ACT Government Community Engagement website measure. The ACT Government Community Engagement website has been integrated with the Time to Talk Canberra website.

Changes to Appropriation

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	27,082	31,242	22,186	22,359	22,359
2nd Appropriation					
Revised Wage Parameters	74	278	262	265	268
2012-13 Budget Policy Adjustments					
Medicare Change of Address Campaign	-	130	130	-	-
ACT Ombudsman – Supplementation	-	180	-	-	-
ACT Ombudsman – Integrity Package	-	96	99	101	104
Support to the Vietnam Veterans and Veterans' Federation ACT Inc.	-	70	70	70	-
Asbestos Regulation and Coordination	-	142	-	-	-
Ceasing Initiative – Council for the Australian Federation – ACT Contribution	-	(13)	(13)	(13)	(13)
Savings Initiatives	-	(431)	(582)	(702)	(820)
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	(1)	(1)	(1)	399
Revised Superannuation Parameters	-	(68)	(147)	(353)	(433)
Revised Notional Superannuation Contributions	-	132	125	106	100
Seamless National Economy – OHS Harmonisation	-	213	213	213	-
Rollover – Canberra Plan 2013	(130)	130	-	-	-
Treasurer's Advance – East Africa Drought Relief	50	-	-	-	-
Transfer – ACT Ombudsman from JACSD	483	810	828	841	862
Transfer – artsACT Procurement Fees to CSD	-	(69)	(71)	(73)	(75)
Transfer – Business and Industry Development Procurement Fees to EDD	-	(130)	(133)	(136)	(140)
Transfer – Special Events Unit Procurement Fees to EDD	-	(26)	(26)	(27)	(28)
Transfer – Living in Canberra Procurement Fees to EDD	-	(6)	(6)	(6)	(6)
Rollover – ACTPS Workers' Compensation and Work Safety Improvement Plan	(420)	420	-	-	-
Revised Funding Profile – Centenary of Canberra – ACT Celebratory Program	(1,438)	1,280	158	-	-
Cessation – Centenary of Canberra – ACT Celebratory Program	-	-	-	(2,495)	(2,557)
Commonwealth Grants – Centenary of Canberra 2013 – Celebratory Program	2,600	2,040	991	-	-
Commonwealth Grants – Liveable Cities	-	500	-	-	-
2012-13 Budget	28,301	36,919	24,083	20,149	20,020

Changes to Appropriation cont.

Changes to Appropriation - Controlled

Capital Injections	2011-12	2012-13	2013-14	2014-15	2015-16
	Est. Out. \$'000	Budget \$'000	Estimate \$'000	Estimate \$'000	Estimate \$'000
2011-12 Budget	3,000	-	-	-	-
FMA Section 16B Rollover from 2011-12					
Injury Prevention and Management Information System	401	-	-	-	-
2012-13 Budget Technical Adjustments					
Rollover – Injury Prevention and Management Information System	(305)	305	-	-	-
Rollover – AIMS Replacement	(2,641)	2,641	-	-	-
2012-13 Budget	455	2,946	-	-	-

Chief Minister and Cabinet Directorate Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
27,082	Government Payment for Outputs	28,301	36,919	30	24,083	20,149	20,020
450	User Charges - ACT Government	456	467	2	479	491	504
386	Resources Received Free of Charge	386	396	3	406	416	426
27,918	Total Revenue	29,143	37,782	30	24,968	21,056	20,950
27,918	Total Income	29,143	37,782	30	24,968	21,056	20,950
Expenses							
12,143	Employee Expenses	12,351	12,365	..	11,427	10,687	10,636
2,391	Superannuation Expenses	2,389	2,499	5	2,231	1,848	1,770
13,148	Supplies and Services	14,300	22,259	56	10,629	7,813	7,890
110	Depreciation and Amortisation	40	361	803	693	693	693
25	Borrowing Costs	4	2	-50	2	2	2
27	Grants and Purchased Services	414	384	-7	390	397	333
388	Other Expenses	386	396	3	406	416	426
28,232	Total Ordinary Expenses	29,884	38,266	28	25,778	21,856	21,750
-314	Operating Result	-741	-484	35	-810	-800	-800
0	Post-Audit Adjustments	228	0	-100	0	0	0
0	Total Other Comprehensive Income	228	0	-100	0	0	0
-314	Total Comprehensive Income	-513	-484	6	-810	-800	-800

Chief Minister and Cabinet Directorate Balance Sheet

Budget as at 30/6/12 \$'000	Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000	
Current Assets							
2,185	Cash and Cash Equivalents	2,235	1,772	-21	1,653	1,526	1,384
1,078	Receivables	1,044	1,048	..	1,054	1,080	1,121
45	Investments	45	45	-	45	45	45
738	Other Current Assets	0	0	-	0	0	0
4,046	Total Current Assets	3,324	2,865	-14	2,752	2,651	2,550
Non Current Assets							
143	Property, Plant and Equipment	198	169	-15	156	127	114
3,370	Intangibles	0	3,118	#	2,454	1,790	1,126
0	Capital Works in Progress	504	0	-100	0	0	0
3,513	Total Non Current Assets	702	3,287	368	2,610	1,917	1,240
7,559	TOTAL ASSETS	4,026	6,152	53	5,362	4,568	3,790
Current Liabilities							
1,000	Payables	485	359	-26	310	261	212
183	Finance Leases	8	24	200	8	24	8
4,153	Employee Benefits	4,470	4,617	3	4,673	4,731	4,790
760	Other Liabilities	0	0	-	0	0	0
6,096	Total Current Liabilities	4,963	5,000	1	4,991	5,016	5,010
Non Current Liabilities							
92	Finance Leases	24	0	-100	24	0	24
474	Employee Benefits	371	386	4	391	396	400
566	Total Non Current Liabilities	395	386	-2	415	396	424
6,662	TOTAL LIABILITIES	5,358	5,386	1	5,406	5,412	5,434
897	NET ASSETS	-1,332	766	158	-44	-844	-1,644
REPRESENTED BY FUNDS EMPLOYED							
897	Accumulated Funds	-1,332	766	158	-44	-844	-1,644
897	TOTAL FUNDS EMPLOYED	-1,332	766	158	-44	-844	-1,644

Chief Minister and Cabinet Directorate Statement of Changes in Equity

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
41,599	Opening Accumulated Funds	-1,267	-1,332	-5	766	-44	-844
18,324	Opening Asset Revaluation Reserve	0	0	-	0	0	0
59,923	Balance at the Start of the Reporting Period	-1,267	-1,332	-5	766	-44	-844
Comprehensive Income							
0	Post-Audit Adjustments	228	0	-100	0	0	0
-314	Operating Result for the Period	-741	-484	35	-810	-800	-800
-314	Total Comprehensive Income	-513	-484	6	-810	-800	-800
18,324	Transfer to/from Accumulated Funds	0	0	-	0	0	0
-18,324	Movement in Asset Revaluation Reserve	0	0	-	0	0	0
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
3,000	Capital Injections	455	2,946	547	0	0	0
-61,712	Inc/Dec in Net Assets due to Admin Restructure	-7	-364	#	0	0	0
-58,712	Total Transactions Involving Owners Affecting Accumulated Funds	448	2,582	476	0	0	0
Closing Equity							
897	Closing Accumulated Funds	-1,332	766	158	-44	-844	-1,644
897	Balance at the End of the Reporting Period	-1,332	766	158	-44	-844	-1,644

**Chief Minister and Cabinet Directorate
Cash Flow Statement**

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
27,082	Cash from Government for Outputs	28,301	36,919	30	24,083	20,149	20,020
450	User Charges	456	467	2	479	491	504
4,742	Other Receipts	7,542	4,847	-36	4,839	4,822	4,822
32,274	Operating Receipts	36,299	42,233	16	29,401	25,462	25,346
Payments							
11,699	Related to Employees	11,886	12,203	3	11,366	10,624	10,568
2,391	Related to Superannuation	2,389	2,499	5	2,231	1,848	1,770
14,768	Related to Supplies and Services	15,917	22,389	41	10,683	7,888	7,984
26	Borrowing Costs	4	2	-50	2	2	2
26	Grants and Purchased Services	414	384	-7	390	397	333
4,212	Other	4,850	4,847	..	4,839	4,822	4,822
33,122	Operating Payments	35,460	42,324	19	29,511	25,581	25,479
-848	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	839	-91	-111	-110	-119	-133
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
0	Proceeds from Sale of Property, Plant and Equipment	56	0	-100	19	0	19
0	Investing Receipts	56	0	-100	19	0	19
Payments							
1,991	Purchase of Property, Plant and Equipment and Capital Works	0	0	-	0	0	0
0	Purchase of Land and Intangibles	451	2,946	553	0	0	0
1,991	Investing Payments	451	2,946	553	0	0	0
-1,991	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-395	-2,946	-646	19	0	19
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
3,000	Capital Injections from Government	455	2,946	547	0	0	0
3,000	Financing Receipts	455	2,946	547	0	0	0
Payments							
199	Repayment of Finance Leases	78	8	-90	28	8	28
1	Payment of Transferred Cash Balances	523	364	-30	0	0	0
200	Financing Payments	601	372	-38	28	8	28
2,800	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	-146	2,574	#	-28	-8	-28
-39	NET INCREASE / (DECREASE) IN CASH HELD	298	-463	-255	-119	-127	-142

**Chief Minister and Cabinet Directorate
Cash Flow Statement**

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
2,269	CASH AT THE BEGINNING OF REPORTING PERIOD	1,937	2,235	15	1,772	1,653	1,526
2,230	CASH AT THE END OF REPORTING PERIOD	2,235	1,772	-21	1,653	1,526	1,384

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs:
 - the increase of \$1.219 million in the 2011-12 estimated outcome from the original budget is mainly due to the receipt of a Commonwealth grant for the Centenary of Canberra – Celebratory Program (Centenary Program), and the transfer of the Ombudsman function from JACS following the Administrative Arrangements (AAs) changes of 23 November 2011, partially offset by the rollover of 2011-12 funding to 2012-13; and
 - the increase of \$8.618 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to an increase in the Centenary Program activities, the rollover of initiatives from 2011-12 to 2012-13, a Commonwealth grant for the Liveable Cities Program (Liveable Cities), the revised notional superannuation contributions, revised wage parameters, funding for new initiatives, a removal of savings relating to Seamless National Economy NP and the full year impact of the transfer of the Ombudsman function. This is partially offset mainly by a decrease in the Commonwealth grant for the Centenary Program, savings measures and the transfer of procurement related appropriation to CSD and EDD associated with the AAs of 17 May 2011.
- employee expenses: the increase of \$0.208 million in the 2011-12 estimated outcome from the original budget is mainly due to revised wage parameters and the impact of the discount rate on the long service leave liability, partially offset by the rollover of funding to 2012-13.
- supplies and services:
 - the increase of \$1.152 million in the 2011-12 estimated outcome from the original budget is mainly due to the expenditure of the Centenary Program and the transfer of the Ombudsman function, partially offset by the rollover funding to 2012-13 and reallocation of expenses to grants and purchased services; and
 - the increase of \$7.959 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to an increase in Centenary Program activities, Liveable Cities Program, new initiatives, the rollover of initiatives to 2012-13 and the full year impact of the transfer of the Ombudsman function. This is partially offset by a decrease in the Commonwealth grant for the Centenary Program, the impact of savings initiatives and the transfer of procurement related appropriation as noted above.
- depreciation and amortisation: the increase of \$0.321 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to higher depreciation resulting from the originally scheduled completion of capital projects during 2011-12 and removal of the one-off impact of the rollover of the Injury Prevention and Management Information System (IPMIS) to 2011-12, partially offset by the depreciation impact associated with the deferral of project completion dates.

- grants and purchased services: the increase of \$0.387 million in the 2011-12 estimated outcome from the original budget is due to a donation to the East Africa Drought Relief and a reallocation of expenses from supplies and services as noted above.
- post-audit adjustment: the increase of \$0.228 million in the 2011-12 estimated outcome from the original budget is due to an adjustment to net assets associated with transfers from CMCD to EDD and CSD arising from the AA transfers of 17 May 2011.

Balance Sheet

- cash and cash equivalents: the decrease of \$0.463 million in the 2012-13 Budget from the 2011-12 estimated outcome is due mainly to the transfer of the artsACT Repairs and Maintenance Sinking Fund to CSD.
- other current assets: the decrease of \$0.738 million in the 2011-12 estimated outcome from the original budget is mainly due to the removal of prepaid expenses relating to Floriade following the AA transfers of 17 May 2011.
- intangible assets:
 - the decrease of \$3.370 million in the 2011-12 estimated outcome from the original budget is mainly due to the rollover of 2011-12 funding to 2012-13 and a reallocation of assets to capital works in progress to reflect later completion dates for existing capital works projects; and
 - the increase of \$3.118 million in 2012-13 Budget from the 2011-12 estimated outcome is due to the impact of the rollover of capital funding to 2012-13 and removal of the one-off impact of the asset reallocation, partially offset by increased depreciation resulting largely from the scheduled completion of capital projects during 2011-12.
- capital works in progress: the variation is as noted above.
- payables: the decrease of \$0.515 million in the 2011-12 estimated outcome from the original budget is due to the transfer following the AA transfers of 17 May 2011.
- other current liabilities: the decrease of \$0.760 million in the 2011-12 estimated outcome from the original budget is due to the transfer of revenue received in advance relating to Floriade following the AA transfers of 17 May 2011.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

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

Budget as at 30/6/12 \$'000	Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity						
2,352	Opening Accumulated Funds	0	0	-	0	0
2,352	Balance at the Start of the Reporting Period	0	0	-	0	0
0	Total Movement in Reserves	0	0	-	0	0
Transactions Involving Owners Affecting Accumulated Funds						
-2,352	Inc/Dec in Net Assets due to Admin Restructure	0	0	-	0	0
-2,352	Total Transactions Involving Owners Affecting Accumulated Funds	0	0	-	0	0
0	Balance at the End of the Reporting Period	0	0	-	0	0

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

2011-12 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts						
0 Other Receipts	8	0	-100	0	0	0
0 Operating Receipts	8	0	-100	0	0	0
Payments						
0 Grants and Purchased Services	31	0	-100	0	0	0
0 Operating Payments	31	0	-100	0	0	0
0 NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-23	0	100	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
0 Payment of Transferred Cash Balances	5	0	-100	0	0	0
0 Financing Payments	5	0	-100	0	0	0
0 NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	-5	0	100	0	0	0
0 NET INCREASE / (DECREASE) IN CASH HELD	-28	0	100	0	0	0
0 CASH AT THE BEGINNING OF REPORTING PERIOD	28	0	-100	0	0	0
0 CASH AT THE END OF REPORTING PERIOD	0	0	-	0	0	0

Notes to the Budget Statements

Significant variations are as follows:

Statement of Changes in Equity on Behalf of the Territory

- increase/decrease in net assets due to admin restructure: the increase of \$2.352 million in the 2011-12 estimated outcome from the original budget is due to the 2011-12 Budget reflecting AA transfers expected to occur during 2011-12, which actually took place in 2010-11. The transfers are reflected in the 2010-11 audited results.

Statement of Cash flows on Behalf of the Territory

Variation is due to transfer from CMCD to ESDD arising from AAs of 17 May 2011.

HEALTH DIRECTORATE

Purpose

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

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

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

2012-13 Priorities

Strategic and operational initiatives to be pursued in 2012-13 include:

- implementing the national health reforms as agreed by the Council of Australian Governments (COAG), including the implementation of hospital activity based funding;
- continuing to implement the National Partnership Programs (NPPs);
- continuing to meet the growth in demand for acute care, cancer treatment, mental health and critical care services through extra capacity and by redesigning care delivery systems;
- continuing implementation of a comprehensive Health Infrastructure Program (HIP) to build a sustainable and modern health system to ensure safety, availability and viability of quality health care in the ACT for now and into the future;
- continuing to expand services for the rapidly growing number of ACT residents living with chronic illness;
- continuing work to improve health and wellbeing within the Aboriginal and Torres Strait Islander (ATSI) community;
- opening the new Gungahlin Health Centre; and
- maintaining accreditation with appropriate bodies.

Business and Corporate Strategies

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

The Health Directorate is committed to:

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

Estimated Employment Level

2010-11 Actual Outcome	2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
5,167 Staffing (FTE) ^{1,2}	5,153	5,411	5,549

Notes:

1. The increase in the 2011-12 estimated outcome from the 2011-12 Budget is mainly due to employment agency staff being replaced with permanent staff.
2. The increase in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the implementation of new and continuing initiatives.

Strategic Objectives and Indicators

The Government's overarching health policy, *Your health - our priority* identifies the following priorities:

- timely access to better care;
- management of chronic disease;
- improved care for the elderly;
- comprehensive services for mental health;
- supporting children and vulnerable families; and
- addressing gaps in Aboriginal and Torres Strait Islander health status.

Strategic Objectives and Indicators cont.

Some strategic indicators which were reported in 2011-12 have been deleted from the 2012-13 set of strategic indicators. The strategic indicators relating to emergency department access block have been deleted as they are no longer consistent with national reporting or consistent with reporting under the National Health Reforms. The strategic indicators relating to discharge planning have also been deleted as they are not reflective of wider discharge planning services.

These indicators include Calvary Public Hospital for 2012-13 for what is a transition year for further developing the model for funding and reporting under the National Health Reform Agreement.

Strategic Objective 1

Removals from waiting list for elective surgery

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

Strategic Indicator 1: Number of people removed from waiting list.

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
People removed from the ACT elective surgery waiting list for surgery	11,000	11,000	11,000

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

As part of this program, the Commonwealth and the ACT Government have committed funds to specifically increase access to surgery over the period 2009-10 to 2012-13.

Strategic Objective 2

No waiting for access to emergency dental health services

Strategic Indicator 2: Percentage of assessed emergency clients seen within 24 hours.

This provides an indication of the responsiveness of the dental service to emergency clients.

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target	Long Term Target
Percentage of emergency clients seen within 24 hours	100%	100%	100%	100%

Strategic Objectives and Indicators cont.

Strategic Objective 3

Reaching the optimum occupancy rate for acute adult overnight hospital beds

Strategic Indicator 3: The mean percentage of adult overnight acute medical and surgical beds in use.

This provides an indication of the efficient use of resources available for hospital services.

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target	Long Term Target
Percentage of adult overnight acute medical and surgical beds in use	85%	89% ¹	85%	85%

Note:

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

Strategic Objective 4

Access to radiotherapy services

Strategic Indicator 4: Percentage of radiotherapy patients who commence treatment within standard time frames.

This provides an indication of the effectiveness of public hospitals in meeting the need for cancer treatment services.

Category	2011-12 Target	2011-12 Est. Outcome	2012-13 Target	Long Term Target
Urgent - treatment starts within 48 hours	100%	100%	100%	100%
Semi Urgent - treatment starts within 4 weeks	95%	99.8%	95%	100%
Non Urgent - treatment starts within 6 weeks	95%	99.2%	95%	100%

Strategic Objective 5

Government capital expenditure on healthcare infrastructure

Strategic Indicator 5: Capital consumption.

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

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

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

Notes:

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

Strategic Objectives and Indicators cont.

Strategic Objective 6

Management of chronic disease

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

Strategic Indicator 6: Maintenance of the highest life expectancy at birth in Australia.

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

Maintenance of the highest life expectancy at birth in Australia	ACT Rate	National Rate
Females	84.7	84
Males	80.5	79.5

Source: ABS 2011, Deaths, Australia, 2010, cat. no. 3302.0, ABS, Canberra.

Strategic Objective 7

Lower than national average prevalence of circulatory disease

Strategic Indicator 7: The proportion of the ACT population with some form of circulatory disease.

Population projections suggest that the ACT population is ageing faster than other jurisdictions. The median age of the ACT population (34.5 years in 2005) has increased 6.4 years since 1985. While people of all ages can present with a chronic disease, the ageing of the population and longer lifespans mean that chronic diseases will place major demands on the health system for workforce and financial resources. The ACT continues to have a lower prevalence rate of cardiovascular disease than the national rate.

Cardiovascular Disease	ACT Rate	National Rate
Proportion of the ACT population diagnosed with some form of cardiovascular disease	15.2%	16.4%

Source: National Health Survey 2007-08 updates. No updated data for this indicator has been published.

Strategic Objective 8

Lower than national average prevalence of diabetes

Strategic Indicator 8: The proportion of the ACT population diagnosed with some form of diabetes.

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

Diabetes	ACT Rate	National Rate
Prevalence of diabetes in the ACT	3.1%	3.6%

Source: National Health Survey 2007-08 Summary of Results 2007-08 (reissue) Australian Bureau of Statistics. No updated data for this indicator has been published.

Strategic Objectives and Indicators cont.

Strategic Objective 9

Higher than national average proportion of Government recurrent health funding expenditure on public health activities

Strategic Indicator 9: Proportion of Government recurrent health funding expenditure on public health activities.

Improvements in prevention of diseases can reduce longer term impacts on the health system, particularly for people with chronic diseases. The aim for the ACT is to exceed the Australian average.

Estimated total government expenditure on public health activities as a proportion of total current health expenditure	ACT Rate	National Rate
2005-06	3.1%	2.6%
2006-07	3.1%	2.8%
2007-08	3.5%	3.1%

Source: Public Health Expenditure Report 2007-08 (Australian Institute of Health and Welfare)

Strategic Objective 10

Maintaining the waiting times for in hospital assessments by the Aged Care Assessment Team

Strategic Indicator 10: The mean waiting time in working days between the request for, and provision of, assessment by the Aged Care Assessment Team (ACAT) for patients in public hospitals.

This provides an indication of the responsiveness of the ACAT in assessing the needs of clients.

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target	Long Term Target
Mean waiting time in working days	2 days	2 days	2 days	2 days

Strategic Objective 11

Providing comprehensive services for mental health and reducing the usage of seclusion

Strategic Indicator 11: The proportion of clients with episodes of seclusion of public mental health in the ACT who are subject to seclusion during an inpatient episode.

This measures the effectiveness of public mental health services in the ACT over time in providing services that minimise the need for seclusion.

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target	Long Term Target
Proportion of clients of public mental health services in the ACT subject to seclusion during an inpatient episode	3%	1.7%	3%	<5%

Strategic Objectives and Indicators cont.

Strategic Objective 12

Maintaining consumer and carer participation on relevant mental health committees

Strategic Indicator 12: The proportion of mental health ACT committees in which consumers and carers are represented.

This measure ensures that the Committees, which monitor the delivery and planning of our mental health services, have effective input from mental health consumers.

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target	Long Term Target
Proportion of Mental Health Services committees with consumer and carer representation	100%	100%	100%	100%

Strategic Objective 13

Patients return rate to an ACT public mental health inpatient unit lower than national average.

Strategic Indicator 13: The proportion of clients who return to hospital within 28 days of discharge from an ACT public mental health inpatient unit.

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target	National Rate 2009-10 ¹
Proportion of clients who return to hospital within 28 days of discharge from an ACT public mental health inpatient unit	<10% ²	8.8%	<10% ²	12%

Source: Report on Government Services 2012

Notes:

1. Group A Jurisdictions (NSW, Victoria, Queensland, Western Australia, ACT, Northern Territory).
2. COAG suggests rate below 10 per cent as good practice.

Strategic Objective 14

Addressing gaps in Aboriginal and Torres Strait Islander health status

Strategic Indicator 14: Immunisation rates – ACT indigenous population

This provides an indication of the public health services to minimise the incidence of vaccine preventable diseases, as recorded by the Australian Childhood Immunisation Register, in the ACT's indigenous population to minimise disparities between indigenous and non indigenous Australians.

	2011-12 Target	2011-12 Est. Outcome ¹	2012-13 Target	Long Term Target
Immunisation rates for vaccines in the national schedule for the ACT indigenous population:				
12 to 15 months	≥90%	87%	≥90%	≥90%
24 to 27 months	≥90%	98%	≥90%	≥90%
60 to 63months	≥90%	88%	≥90%	≥90%
All	≥90%	91%	≥90%	≥90%

Note:

1. The very low numbers of Aboriginal and Torres Strait Islander children in the ACT means that the ACT Aboriginal and Torres Strait Islander coverage data should be read with caution. This small population can cause rate fluctuations.

Strategic Objectives and Indicators cont.

Strategic Objective 15

Maximising the quality of hospital services

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

Strategic Indicator 15.1: The proportion of people who undergo a surgical operation requiring an unplanned return to the operating theatre within a single episode of care due to complications of their primary condition. This provides an indication of the quality of theatre and post operative care.

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Canberra Hospital	<1.0%	0.74%	<1.0% ¹
Calvary Public Hospital	<0.5%	0.33%	<0.5%

Note:

1. The Canberra Hospital target is based on similar rates for peer hospitals – based on Australian Council of Healthcare Standards (ACHS).

Strategic Indicator 15.2: The proportion of people separated from ACT public hospitals who are re-admitted to hospital within 28 days of their separation due to complications of their condition (where the re-admission was unforeseen at the time of separation). This provides an indication of the effectiveness of hospital based and community services in the ACT in the treatment of persons who receive hospital based care.

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Canberra Hospital	<2.0%	1.34%	<2.0%
Calvary Public Hospital	<1.0%	0.79%	<1.0%

Strategic Indicator 15.3: The number of people admitted to hospitals per 10,000 occupied bed days who acquire a bacteraemia infection (bacteria in the blood) during their stay. This provides an indication of the safety of hospital based services.

	2011-12 Target	2011-12 Est. Outcome ¹	2012-13 Target
Canberra Hospital	<7 per 10,000	7 per 10,000	<7 per 10,000
Calvary Public Hospital	<3 per 10,000	0.99 per 10,000	<3 per 10,000

Note:

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

Strategic Objective 16

High participation rate in the cervical screening program

Strategic Indicator 16: Two year participation rate in the cervical screening program.

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

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

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

Strategic Objectives and Indicators cont.

Strategic Objective 17

Improved emergency department timeliness

Strategic Indicator 17: The proportion of emergency department presentations that are treated within clinically appropriate timeframes.

	2011-12 Target	2011-12 Est. Outcome ¹	2012-13 Target	Long Term Target
One (resuscitation seen immediately)	100%	np ²	100%	100%
Two (emergency seen within 10 mins)	80%	np	80%	80%
Three (urgent seen within 30 mins)	75%	np	75%	75%
Four (semi-urgent seen within 60 mins)	70%	np	70%	70%
Five (non-urgent seen within 120 mins)	70%	np	70%	70%
All Presentations	70%	np	70%	80%

Notes:

1. The results of emergency department performance in the Territory are under a formal investigation. ACT Emergency Department activity will be published when the data has been rectified.
2. Not published.

Strategic Objective 18

Improved breast screen participation rate for women aged 50 to 69 years

Strategic Indicator 18: The proportion of women in the target age group (50 to 69 years) who have a breast screen in the 24 months prior to each counting period.

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target	Long Term Target
Proportion of women aged 50 to 69 who have a breast screen	60%	57%	60%	70%

Strategic Objective 19

Achieve lower than the Australian average in the Decayed, Missing, or Filled Teeth (DMFT) index

Strategic Indicator 19: The mean number of teeth with dental decay, missing or filled teeth at ages 6 and 12.

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

Dental Health - Decay, missing or filled teeth (DMFT)	ACT Rate	National Rate
DMFT index at 6 years	1.91	1.96
DMFT Index at 12 years	1.27	1.02

Source: Australia's Health 2008 (2002 data). No updated data for this indicator has been published.

Strategic Objectives and Indicators cont.

Strategic Objective 20

Reducing the risk of fractured femurs in ACT residents aged over 75 years

Strategic Indicator 20: Reduction in the rate of broken hips (fractured neck of femur).

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

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

Strategic Objective 21

Reduction in the youth smoking rate

Strategic Indicator 21: Percentage of persons aged 12 to 17 years who smoke regularly.

The results from the 2008 Secondary School Alcohol and Drug Survey (ASSAD) show that 6.7 per cent of students were current smokers in that year. This demonstrates a continued decline in current smoking from 15.3 per cent in 2001 to 6.7 per cent. The national rate for current smoking in 2008 was 7.3 per cent.

	2008 Outcome	National Rate	Long Term Target
Percentage of persons aged 12 to 17 who are current smokers	6.7%	7.3%	5%

Source: ACT Chief Health Officer's Report 2010.

No updated data for this indicator has been published.

Output Class

Health Directorate output structure

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

	Total Cost ^{1,2}		Government Payment for Outputs ²	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 1				
Health and Community Care	1,151,488	1,063,287	893,432	365,860
Output 1.1: Acute Services	735,916	659,657	523,222	137,678

Notes:

1. Total cost includes depreciation of \$29.018 million in 2011-12 and \$35.882 million in 2012-13.
2. The reduction in 2012-13 is due to the transfer of funding to the ACT Local Hospital Network.

Output Description

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

This means focussing on:

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

	Total Cost ¹		Government Payment for Outputs ¹	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.2: Mental Health, Justice Health and Alcohol and Drug Services	113,324	117,504	105,308	54,432

Note:

1. The reduction in 2012-13 is due to the transfer of funding to the ACT Local Hospital Network.

Output Classes cont.

Output Description

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

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

This means focussing on:

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

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.3: Public Health Services	39,315	40,952	36,320	37,417

Output Description

Public Health Services provides high quality health and community services to the ACT and surrounding region. The key strategic priorities for Public Health Services include monitoring the health of the ACT population, promoting health, preventing disease, improving health equity, protecting the health of the public, and supporting workforce excellence (Population Health Division).

	Total Cost ¹		Government Payment for Outputs ¹	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.4: Cancer Services	67,481	64,866	57,070	15,205

Note:

1. The reduction in 2012-13 is due to the transfer of funding to the ACT Local Hospital Network.

Output Classes cont.

Output Description

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

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

	Total Cost ¹		Government Payment for Outputs ¹	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.5: Rehabilitation, Aged and Community Care	124,125	101,815	108,874	69,160

Notes:

1. The reduction in 2012-13 is due to the transfer of funding to the ACT Local Hospital Network and the transfer of transitioning of responsibilities for aged care to the Commonwealth.

Output Description

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

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

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

	Total Cost ¹		Government Payment for Outputs ¹	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.6: Early Intervention and Prevention	71,327	78,493	62,638	51,968

Note:

1. The reduction in 2012-13 is due to the transfer of funding to the ACT Local Hospital Network.

Output Classes cont.

Output Description

Increasing the focus on initiatives that provide early intervention to, or prevent, health care conditions that result in major acute or chronic health care burdens on the community.

The key strategic priorities for intervention and prevention are reducing the level of youth smoking in the ACT and maintaining immunisation rates for children above 90 per cent.

Accountability Indicators

The 2012-13 Targets do not include Calvary Public Hospital and Clare Holland House as these are now included in the ACT Local Hospital Network (LHN) Directorate.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 1: Health and Community Care			
Output 1.1: Acute Services			
Patient activity			
a. Cost weighted patient separations	91,600 ¹	91,600 ¹	63,541 ^{2,3}
b. Non admitted occasions of service	300,235	309,310	268,434 ³
c. Percentage of category one elective surgery patients who receive surgery within 30 days of listing	95%	95%	97%
d. Number of allied health care services provided for acute care patients in ACT Public Hospitals	101,400	101,400	101,400
e. Mean waiting time for clients on the dental services waiting list	12 months	12 months	12 months
f. Percentage of the Women's Health Service Intake Officer's clients who receive an intake and assessment service within 14 working days of their initial referral	100%	100%	100%
Notes:			
1. Cost weights presented using AR-DRG Version 5.2 mapped to National Public Weights Round 13.			
2. Cost weights presented using AR-DRG Version 6 mapped to National Public Weights Round 14. This figure reflects an estimated 3 per cent growth on the 2011-12 estimated outcome using round 14 weights.			
3. This figure excludes Calvary Public Hospital activity which is reported in the ACT Local Hospital Network Directorate from 2012-13.			
	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.2: Mental Health, Justice Health and Alcohol and Drug Services			
Patient activity			
a. Cost weighted separations	4,030 ¹	4,284 ¹	3,004 ^{2,3}
b. Admitted patient separations	1,380	1,394	830 ^{3,4}
c. Adult services (18 - 64 years)	175,100	187,207	185,000
d. Children and youth services (0 - 17 years)	56,000	52,528	52,000
e. Older persons' services (65+ years)	18,600	16,794	17,000
f. Older persons' services bed days ⁵	6,570	5,255	4,928
g. Supported accommodation bed occupancy rate ⁶	95%	95%	95%
h. Proportion of clients contacted by a Health Directorate community facility within 7 days post discharge from inpatient services	75%	75%	75%

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.2: Mental Health, Justice Health and Alcohol and Drug Services cont.			
Patient activity			
i. Percentage of clients with outcome measures completed	65%	65%	65%
j. Proportion of offenders and detainees at the Alexander Maconochie Centre with a completed health assessment within 24 hours of detention	100%	100%	100%
k. Proportion of offenders and detainees in Bimberi Youth Detention Centre with a completed health assessment within 24 hours of detention ⁷	100%	88%	100%
l. Percentage of current clients on opioid treatment with management plans	98%	99%	98%

Notes:

1. Cost weights presented using AR-DRG Version 5.2 mapped to National Public Weights Round 13.
2. Cost weights presented using AR-DRG Version 6 mapped to National Public Weights Round 14. This figure requests an estimated 3 per cent growth on the 2011-12 estimated outcome of 4,043 cost weights using Round 14 weights. The 2012-13 targets include Alcohol and Drug Service CWS, which was previously reported in output 1.1.
3. This figure excludes Calvary Public Hospital activity which is reported in the ACT Local Hospital Network Directorate from 2012-13.
4. Target adjusted for opening of new beds at Adult Mental Health Unit from 30 to 35.
5. The bed days target has been adjusted to available beds at 15 with 90 per cent occupancy (previous target was based on 20 beds – additional 5 were not opened in 2011-12).
6. The proportion of occupied supported accommodation bed days compared to the total available bed days. This provides an indication of the efficient use of resources available for supported accommodation services.
7. Young people detained for periods less than 24 hours are excluded.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.3: Public Health Services			
a. Samples analysed	7,600	7,600	7,600
b. Compliance of licensable, registrable and non licensable activities at time of inspection	85%	76% ¹	85%
c. Response time to environmental health hazards, communicable disease hazards relating to measles and meningococcal infections and food poisoning outbreaks is less than 24 hours	100%	100%	100%

Note:

1. The estimated under achievement for 2011-12 relates to targeted inspections of identified problem premises, compliant based inspections and re-inspections of non compliant premises.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.4: Cancer Services			
Patient activity			
a. Cost weighted admitted patient separations	5,040 ¹	5,067 ¹	4,142 ^{2,3}
b. Non admitted occasions of service	57,288	59,600	59,260 ³
Breast screening			
c. Total breast screens ⁴	11,400	14,770 ⁵	14,907 ⁶
d. Number of breast screens for women aged 50 to 69 ⁴	9,975	12,184 ⁵	12,552 ⁷
e. Percentage of women who receive results of screen within 28 days ⁸	100%	99%	100%
f. Percentage of screened who are assessed within 28 days ⁸	90%	85%	90%

Accountability Indicators cont.

Notes:

1. Cost weights presented using AR-DRG Version 5.2 mapped to National Public Weights Round 13. The number of hospital based services provided to clients. These provide an indication of the number of services provided for hospital based cancer patients.
2. Cost weights presented using AR-DRG Version 6 mapped to National Public Weights Round 14. This figure reflects an estimated 3 per cent growth on the 2011-12 estimated outcome of 4,886 cost weights using Round 14 weights.
3. This figure excludes Calvary Public Hospital activity which is reported in the ACT Local Hospital Network Directorate from 2012-13.
4. The total number of women who have breast screens each year and the number of women in the major target group (aged 50 to 69 years) who access this service. This gives an indication of the total volume of services as well as providing an indication of the level of services provided to women in the target age group.
5. The estimated outcome for these Outputs are above target due the engagement of locum radiographers and the recruitment of two permanent radiographers, increasing screening capacity.
6. This target is calculated based on the annual number of screens required to achieve the Output 1.4.d target, with the addition of the average associated screens for women outside the target group provided annually.
7. This target is calculated based on the annual number of screens required to achieve the 2012-13 Strategic Objective 18. Improved Breast Screen Participation Rate target of 60 per cent, with an adjustment for women attending for screening annually who are only counted once towards the 24 month Participation Rate.
8. These provide an indication of the effectiveness of the service providing timely advice to women on the results of their breast screen.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.5: Rehabilitation, Aged and Community Care			
Patient activity			
a. Cost weighted admitted patient separations	5,070 ¹	4,773 ¹	3,541 ^{2,3}
b. Non-admitted occasions of service	2,230	1,850 ⁴	2,230
c. Sub-acute service - episodes of care	1,640	1,757	1,384 ³
d. Sub-acute service - occupied bed days	22,849	20,156 ⁵	13,349 ³
e. Number of people assessed in falls clinics ⁶	420	492	420
f. Number of nursing (domiciliary and clinic based) occasions of service	80,000	83,333	80,000
g. Number of allied health regional services (occasions of service)	22,000	29,333	22,000

Notes:

1. Cost weights presented using AR-DRG Version 5.2 mapped to National Public Weights Round 13.
2. Cost weights presented using AR-DRG Version 6 mapped to National Public Weights Round 14. This figure reflects an estimated 3 per cent growth on the 2011-12 estimated outcome of 4,200 cost weights using Round 14 weights.
3. This figure excludes Calvary Public Hospital activity which is reported in the ACT Local Hospital Network Directorate from 2012-13.
4. Non admitted outpatients occasions of service have decreased due to availability of staffing.
5. Sub acute services – occupied bed days have decreased due to increased same day separations at the Rehabilitation Independent Living Unit and Calvary Geriatric Evaluation Medicine Beds not operational due to reduced number of Geriatricians.
6. This is an indication of demand for this service and the effectiveness of aged care services in minimising the fall risks for older people.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.6: Early Intervention and Prevention			
a. Immunisation coverage for the primary immunisation schedule measured at 1 year of age, in accordance with the Australian Childhood Immunisation Register	92%	92%	92%
b. Proportion of clients attending 'Well Women's Check' within the Women's Health Service that are from culturally and linguistically diverse communities	30%	39%	30%
c. Proportion of children aged 0-14 who are entering substitute and kinship care within the ACT who attend the Child at Risk Health Unit for a health and wellbeing screen.	80%	71%	80%

Changes to Appropriation

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	896,185	924,618	998,082	1,073,620	1,073,620
2nd Appropriation					
Revised Wage Parameters	4,743	14,267	15,304	16,315	17,354
2012-13 Budget Policy Adjustments					
Increased Critical Care Capacity	-	2,500	2,588	2,678	2,772
Growth in Demand for Acute Services	-	7,500	7,763	8,034	8,315
Growth in Demand for Surgical Services	-	3,000	3,105	3,214	3,326
Growth in Cancer Services	-	1,000	1,035	1,071	1,109
Mental Health Growth	-	1,000	1,035	1,071	1,109
Chronic Disease Management	-	1,000	1,035	1,071	1,109
Expansion of Neonatal Intensive Care Services	-	2,500	3,088	3,196	3,307
Gungahlin Health Centre	-	1,000	1,600	1,900	2,100
Update to Growth Envelope	-	7,763	-	-	-
Enhance Emergency Department Services	-	1,940	3,486	3,567	3,652
Higher Costs for ACT Blood Supply Plan	-	1,827	-	-	-
Additional Air Quality Performance Station	-	165	170	174	180
Enhanced Counselling and Volunteer Services	-	50	50	50	-
Healthy Weight Action Plan	-	100	100	100	-
Social and Community Services (SACS) Pay Equity Award	-	46	178	335	525
Enhanced Community Health Centre Backup Power	-	-	10	20	53
Offset – Base Funding Envelope	-	(19,500)	(21,249)	(22,235)	(23,147)
Revised Wage Indexation Parameters	-	-	(3,921)	(8,340)	(13,275)
Savings Initiatives	-	(3,739)	(6,002)	(8,372)	(10,512)
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	(1,055)	(1,081)	(1,108)	91,042
Revised Indexation Parameters – Community Sector Funding	-	(128)	(133)	(138)	238
Revised Notional Superannuation Contribution Rates	-	3,692	3,740	3,788	3,837
Transfer – Funding for Public Hospital Services to the ACT LHN	-	(598,740)	(642,788)	(699,089)	(760,828)
Transfer – Funding for Equal Remuneration Project Team to CSD	-	(184)	(190)	(196)	
Rollover – Commonwealth Grants – Health Services NP	(24)	24	-	-	-
Rollover – Commonwealth Grants – Hospital and Health Workforce Reform NP	(220)	220	-	-	-
Rollover – Commonwealth Grants – Indigenous Early Childhood Development NP	(165)	165	-	-	-
Rollover – Commonwealth Grants – Preventative Health NP	(482)	482	-	-	-
Rollover – Commonwealth Grants – Essential Vaccines NP	(2,900)	2,900	-	-	-
Rollover – Commonwealth Grants – National Health Reform NP	(8,008)	8,008	-	-	-
Commonwealth Grants – Health Services NP	456	291	638	575	585
Commonwealth Grants – Elective Surgery Waiting List Reduction Program NP	666	-	-	-	-
Commonwealth Grants – Preventative Health NP	280	286	-	1	(3,937)

Changes to Appropriation cont.

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Commonwealth Grants – Essential Vaccines NP	2,479	(2,780)	4,897	4,829	4,580
Commonwealth Grants – Hepatitis C Settlement Fund NP	(42)	-	-	-	-
Commonwealth Grants – Home and Community Care Services for Veterans NP	165	-	-	7	7
Commonwealth Grants – Aged Care Assessment NP	81	95	-	-	-
Commonwealth Grants – Health and Hospital Fund Projects (Integrated Cancer Centre) NP	-	2,337	-	-	-
Commonwealth Grants – Mental Health (Reform Program) NP	310	620	620	721	-
Commonwealth Grants – Commonwealth Dental Health Program NP	-	1,102	2,471	1,904	-
Commonwealth Grants – Transitioning Responsibilities for Aged Care and Disability Services NP	(92)	1	1	(1)	13
Commonwealth Grants – Revised Transfer of Aged Care Services NP	-	1,487	1,774	2,246	2,173
2012-13 Budget	893,432	365,860	377,406	391,008	409,307

Changes to Appropriation - Territorial

	2011-12	2012-13	2013-14	2014-15	2015-16
Payment for Expenses on Behalf of Territory	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	727	746	765	784	784
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	19
Rollover – Payment for Residential Accommodation Refurbishment – Calvary	259	-	-	-	-
2012-13 Budget	986	746	765	784	803

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	282,739	199,172	7,512	3,942	3,942
FMA Section 16B Rollovers from 2010-11					
An E-Healthy Future	14,546	-	-	-	-
Provision for Project Definition Planning	4,963	-	-	-	-
Linear Accelerator Procurement and Replacement	4,528	-	-	-	-
New Multistorey Car Park TCH	2,517	-	-	-	-
Clinical Equipment for Calvary Hospital	2,356	-	-	-	-
Women and Children's Hospital	2,142	-	-	-	-
Adult Mental Health Inpatient Facility	1,648	-	-	-	-
CADP Change Management and Communication Support	1,487	-	-	-	-

Changes to Appropriation cont.

Changes to Appropriation - Controlled

Capital Injections	2011-12	2012-13	2013-14	2014-15	2015-16
	Est. Out. \$'000	Budget \$'000	Estimate \$'000	Estimate \$'000	Estimate \$'000
Integrated Cancer Centre – Phase 1	661	-	-	-	-
Secure Adult Mental Health Unit (Forward Design)	453	-	-	-	-
Enhanced Community Health Centre - Belconnen	361	-	-	-	-
Mental Health Assessment Unit	322	-	-	-	-
Augmentation of Patient and Research Facilities	316	-	-	-	-
Radiation Equipment	230	-	-	-	-
Aboriginal Torres Strait Islander Residential Alcohol & Other Drug Rehabilitation Facility	197	-	-	-	-
New Gungahlin Health Centre	178	-	-	-	-
Workplace Improvements	173	-	-	-	-
Augmentation of Medical Offices	171	-	-	-	-
Surgical Assessment and Planning Unit	161	-	-	-	-
Installation of Energy Savings Equipment and Sustainability Upgrades	134	-	-	-	-
Clinical Services Redevelopment – Phase 2	119	-	-	-	-
Neonatal Intensive Care Unit – Video Streaming Services	100	-	-	-	-
TCH Discharge Lounge Relocation	96	-	-	-	-
Upgrade of Mechanical Systems	75	-	-	-	-
Elective Surgery (Commonwealth Funding)	74	-	-	-	-
Ophthalmology Service	69	-	-	-	-
Refurbishment of Health Centre – Tuggeranong	68	-	-	-	-
Mental Health Young Persons Unit	66	-	-	-	-
Improvements to OH&S and Fire and Safety Systems	27	-	-	-	-
National Health Reform	20	-	-	-	-
Procurement and Installation of a PET/CT Scanner	20	-	-	-	-
Refurbishment of Non-Clinical Accommodation at TCH	19	-	-	-	-
Workplace Redesign to Meet Accommodation and OH&S Standards	12	-	-	-	-
Building Upgrades – Including Asbestos Removal Non Acute Sites (Stage 1)	2	-	-	-	-
TCH 12 Building Works	(2)	-	-	-	-
Safety Upgrades	(3)	-	-	-	-
TCH Upgrades to Ambulatory Area, IC Facilities, Pathology Laboratories and ED	(9)	-	-	-	-
Building Upgrades	(11)	-	-	-	-
ACT Health Skills Development Centre	(79)	-	-	-	-
Additional Beds	(159)	-	-	-	-
Digital Mammography	(159)	-	-	-	-
Fire Systems Upgrade (Phase 1)	(356)	-	-	-	-
Provision for Phase 1 – CSR	(1,774)	-	-	-	-
2012-13 Budget Policy Adjustments					
Adult Secure Mental Health Unit (Finalising Design)	-	2,000	-	-	-
Staging and Decanting – Moving to Our Future	-	10,800	11,500	-	-
Health Infrastructure Program – Project Management	-	10,819	8,500	-	-
Enhanced Community Health Centre Backup Power	-	2,000	1,540	-	-
Major Building Plant Replacement and Upgrade	-	3,000	2,292	-	-

Changes to Appropriation cont.

Changes to Appropriation - Controlled

Capital Injections	2011-12	2012-13	2013-14	2014-15	2015-16
	Est. Out. \$'000	Budget \$'000	Estimate \$'000	Estimate \$'000	Estimate \$'000
Replacement of CT Scanner at the Canberra Hospital	-	2,893	-	-	-
Additional Air Quality Performance Station	-	207	-	-	-
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	99
Revised Funding Profile – Clinical Services Redevelopment (Phase 3)	(11,000)	(3,321)	14,321	-	-
Revised Funding Profile – Integrated Cancer Care Centre – (Phase 2)	(830)	155	675	-	-
Revised Funding Profile – Enhancement of Canberra Hospital Facilities (Design)	(19,000)	(8,020)	27,020	-	-
Revised Funding Profile – Staging, Decanting and Continuity of Services	(12,600)	3,370	9,230	-	-
Revised Funding Profile – Identity and Access Management	(350)	350	-	-	-
Revised Funding Profile – Central Sterilising Service	(1,310)	(10,739)	12,049	-	-
Revised Funding Profile – Northside Hospital Specification and Documentation	(3,500)	3,500	-	-	-
Revised Funding Profile – Building Upgrades	(50)	50	-	-	-
Revised Funding Profile – Energy Savings/Sustainability	(50)	50	-	-	-
Revised Funding Profile – Mechanical Systems Upgrades	(100)	100	-	-	-
Revised Funding Profile – Patient/Medical Facilities	(200)	200	-	-	-
Revised Funding Profile – Workplace Improvements	(150)	150	-	-	-
Revised Funding Profile – Augmentation of Medical Offices	(150)	150	-	-	-
Revised Funding Profile – Clinical Services Redevelopment (Phase 2)	(932)	732	200	-	-
Revised Funding Profile – Tuggeranong Health Centre – Stage 2	(9,018)	2,234	6,489	295	-
Revised Funding Profile – HIP Change Management and Communication Support	(2,000)	2,000	-	-	-
Revised Funding Profile – National Health Reform	(3,488)	3,488	-	-	-
Revised Funding Profile – Integrated Cancer Care Centre – (Phase 1)	(5,409)	(65)	5,474	-	-
Revised Funding Profile – Enhanced Community Health Centre - Belconnen	(7,936)	5,082	2,854	-	-
Revised Funding Profile – Mental Health Young Persons Unit	(630)	575	55	-	-
Revised Funding Profile – ACT Health Skills Development Centre	(827)	827	-	-	-
Revised Funding Profile – Women and Children's Hospital	(1,083)	(8,117)	9,200	-	-
Revised Funding Profile – New Gungahlin Health Centre	(1,938)	1,938	-	-	-
Revised Funding Profile – Provision for Project Definition Planning	(3,457)	3,457	-	-	-
Revised Funding Profile – Aboriginal Torres Strait Islander Residential Alcohol & Other Drug Rehabilitation Facility	(3,177)	2,178	999	-	-
Revised Funding Profile – An E-Healthy Future	(41,050)	4,050	22,000	15,000	-
Revised Funding Profile – Digital Mammography	(749)	749	-	-	-
Revised Funding Profile – Safety/Security Upgrades	(50)	50	-	-	-
Revised Funding Profile – Linear Accelerator Procurement and Replacement	(300)	300	-	-	-

Changes to Appropriation cont.

Changes to Appropriation - Controlled

Capital Injections	2011-12	2012-13	2013-14	2014-15	2015-16
	Est. Out. \$'000	Budget \$'000	Estimate \$'000	Estimate \$'000	Estimate \$'000
Revised Funding Profile – Clinical Equipment for Calvary Hospital	(1,045)	1,045	-	-	-
Revised Funding Profile – Neonatal Intensive Care Unit – Video Streaming Services	(100)	100	-	-	-
Revised Funding Profile – Provision for Phase 1 CSR	57	(57)	-	-	-
Revised Funding Profile – Secure Adult Mental Health Unit (Forward Design)	(430)	430	-	-	-
Commonwealth Grants – Health and Hospital Funds Projects (Integrated Cancer Centre) NP	-	-	1,752	-	-
2012-13 Budget	185,646	237,882	143,662	19,237	4,041

2012-13 Capital Works Program

Controlled	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
New Capital Works						
Adult Secure Mental Health Unit (Finalising Design)	2,000	-	2,000	-	-	Jun 2013
Staging and Decanting – Moving To Our Future	22,300	-	10,800	11,500	-	Jun 2014
Health Infrastructure Program – Project Management	19,319	-	10,819	8,500	-	Jun 2014
Enhanced Community Centre Backup Power	3,540	-	2,000	1,540	-	Jun 2014
Total New Capital Works	47,159	-	25,619	21,540	-	
Capital Upgrades						
Building Upgrades	580	-	580			
Fire/Safety/Security Upgrades	352	-	352			
Mechanical Systems Upgrades	580	-	580			
Medical Facilities Upgrades	520	-	520			
Facilities Improvements to Patient Accommodation	620	-	620			
Ambulatory Care Improvements	680	-	680			
Augmentation of Medical and Administrative Offices	420	-	420			
Total Capital Upgrades	3,752	-	3,752			
Total New Works	50,911	-	29,371	21,540	-	
Works in Progress						
Enhancing Canberra Hospital Facilities (Design)	41,000	1,000	12,980	27,020	-	Jun 2014
Staging, Decanting and Continuity of Services	19,430	2,000	8,200	9,230	-	Jun 2014
Clinical Services Redevelopment (Phase 3)	25,700	4,700	6,679	14,321	-	Jun 2014
Integrated Cancer Centre (Phase 2)	15,102	2,191	8,570	4,341	-	Sep 2013
Central Sterilising Services	17,270	450	4,771	12,049	-	Apr 2014
Northside Hospital Specification and Documentation	4,000	500	3,500	-	-	Jun 2013
Building Upgrades (Prior Year Capital Upgrades)	561	511	50			
Energy Savings/Sustainability (Prior Year Capital Upgrades)	300	250	50			
Safety/Security Upgrades (Prior Year Capital Upgrades)	380	330	50			
Mechanical Systems Upgrades (Prior Year Capital Upgrades)	600	500	100			
Patient/Medical Facilities (Prior Year Capital Upgrades)	670	470	200			
Workplace Improvements (Prior Year Capital Upgrades)	590	440	150			
Augmentation of Medical Offices (Prior Year Capital Upgrades)	560	410	150			
Clinical Services Redevelopment (Phase 2) ²	9,800	8,868	732	200	-	Jun 2013
Tuggeranong Health Centre – Stage 2	14,000	55	7,500	6,150	295	May 2014

2012-13 Capital Works Program cont.

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
Works in Progress cont.						
HIP Change Management and Communication Support	4,117	2,117	2,000	-	-	Jun 2013
National Health Reform ¹	10,088	4,931	5,157	-	-	Jun 2013
Integrated Cancer Centre (Phase 1)	29,652	7,091	15,335	7,226	-	Sep 2013
Enhanced Community Health Centre – Belconnen ²	51,344	12,464	36,026	2,854	-	Jun 2013
Mental Health Young Persons Unit	775	145	575	55	-	Nov 2013
ACT Health Skills Development Centre	1,300	473	827	-	-	Nov 2012
Women and Children's Hospital	111,060	71,607	30,253	9,200	-	Aug 2013
New Gungahlin Health Centre	18,000	12,529	5,471	-	-	Aug 2012
Refurbishment of Health Centre – Tuggeranong	5,000	1,027	3,634	339	-	May 2014
Provision for Project Definition Planning	61,090	46,138	14,952	-	-	Jun 2013
Secure Adult Mental Health Unit – Forward Design	1,200	770	430	-	-	Jun 2013
Aboriginal & Torres Strait Islander Residential Alcohol & Other Drug Rehabilitation Facility	5,883	744	4,140	999	-	Sep 2013
Linear Accelerator Procurement and Replacement	17,700	17,400	300	-	-	Dec 2012
Total Works in Progress	467,172	200,111	172,782	93,984	295	
Total Controlled Capital Works	518,083	200,111	202,153	115,524	295	

Notes:

- \$5.010 million removed from the National Health Reform project, pending a transfer to recurrent funding.
- This project will be completed by 30 June 2013. 2013-14 funding provides for defects liability period.

Territorial	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
Capital Upgrades						
Works Associated with the Installation of a MRI	70	-	70			
Security Upgrades	50	-	50			
Environmental Improvements to Cooling System	200	-	200			
Improvements to Patient Safety – Expansion of Reticulated Suction System	50	-	50			
Improvements to the Keaney Environmental Cooling System	296	-	296			
Installation of Service Column – Cardiac Procedure Room	80	-	80			
Total Capital Upgrades	746	-	746			
Total New Works	746	-	746			
Total Territorial Capital Works	746	-	746			

Health Directorate Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
896,185	Government Payment for Outputs	893,432	365,860	-59	377,406	391,008	409,307
206,151	User Charges - Non ACT Government	198,151	100,803	-49	102,949	105,315	107,893
885	User Charges - ACT Government	885	546,730	#	583,712	630,286	680,574
278	Interest	278	278	-	278	278	278
12,289	Other Revenue	16,289	16,746	3	17,230	17,722	18,183
986	Resources Received Free of Charge	736	758	3	780	792	804
1,116,774	Total Revenue	1,109,771	1,031,175	-7	1,082,355	1,145,401	1,217,039
Gains							
1,496	Other Gains	1,496	1,524	2	1,544	1,574	1,604
1,496	Total Gains	1,496	1,524	2	1,544	1,574	1,604
1,118,270	Total Income	1,111,267	1,032,699	-7	1,083,899	1,146,975	1,218,643
Expenses							
506,241	Employee Expenses	515,423	553,280	7	588,922	626,603	665,168
61,869	Superannuation Expenses	62,387	69,116	11	70,174	71,546	75,728
291,564	Supplies and Services	288,001	301,234	5	315,459	333,634	356,810
29,018	Depreciation and Amortisation	29,018	35,882	24	43,615	47,266	47,266
401	Borrowing Costs	401	401	-	401	401	401
18,763	Cost of Goods Sold	14,763	15,394	4	16,051	16,434	16,853
229,256	Grants and Purchased Services	230,881	76,920	-67	80,713	84,824	88,564
9,219	Other Expenses	10,614	11,060	4	10,425	11,157	12,081
1,146,331	Total Ordinary Expenses	1,151,488	1,063,287	-8	1,125,760	1,191,865	1,262,871
-28,061	Operating Result	-40,221	-30,588	24	-41,861	-44,890	-44,228
-28,061	Total Comprehensive Income	-40,221	-30,588	24	-41,861	-44,890	-44,228

Health Directorate Balance Sheet

Budget as at 30/6/12 \$'000	Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000	
Current Assets							
744	Cash and Cash Equivalents	1,560	1,522	-2	1,484	1,446	1,408
53,977	Receivables	46,526	47,572	2	48,814	50,056	51,298
6,242	Inventories	7,866	8,066	3	8,266	8,466	8,666
234	Assets Held for Sale	127	127	-	127	127	127
2,986	Other Current Assets	2,416	2,516	4	2,616	2,716	2,816
64,183	Total Current Assets	58,495	59,803	2	61,307	62,811	64,315
Non Current Assets							
0	Receivables	2,135	2,235	5	2,335	2,435	2,535
3,000	Investments	3,000	3,000	-	3,000	3,000	3,000
645,350	Property, Plant and Equipment	740,422	785,281	6	1,104,307	1,161,459	1,139,051
63,005	Intangibles	17,688	33,872	91	45,980	50,995	41,010
294,979	Capital Works in Progress	148,772	301,294	103	79,936	0	0
1,006,334	Total Non Current Assets	912,017	1,125,682	23	1,235,558	1,217,889	1,185,596
1,070,517	TOTAL ASSETS	970,512	1,185,485	22	1,296,865	1,280,700	1,249,911
Current Liabilities							
40,223	Payables	56,397	56,597	..	56,797	56,997	57,197
1,471	Finance Leases	2,999	3,099	3	3,199	3,299	3,399
138,685	Employee Benefits	153,765	159,114	3	166,525	173,845	181,075
17,066	Other Liabilities	5,262	5,462	4	5,662	5,862	6,062
197,445	Total Current Liabilities	218,423	224,272	3	232,183	240,003	247,733
Non Current Liabilities							
4,401	Finance Leases	2,999	3,099	3	3,199	3,299	3,399
15,833	Employee Benefits	16,662	18,392	10	19,960	21,528	23,096
0	Other	1,503	1,503	-	1,503	1,503	1,503
20,234	Total Non Current Liabilities	21,164	22,994	9	24,662	26,330	27,998
217,679	TOTAL LIABILITIES	239,587	247,266	3	256,845	266,333	275,731
852,838	NET ASSETS	730,925	938,219	28	1,040,020	1,014,367	974,180
REPRESENTED BY FUNDS EMPLOYED							
717,444	Accumulated Funds	585,924	793,218	35	895,019	869,366	829,179
135,394	Reserves	145,001	145,001	-	145,001	145,001	145,001
852,838	TOTAL FUNDS EMPLOYED	730,925	938,219	28	1,040,020	1,014,367	974,180

Health Directorate Statement of Changes in Equity

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
462,766	Opening Accumulated Funds	440,499	585,924	33	793,218	895,019	869,366
135,394	Opening Asset Revaluation Reserve	145,001	145,001	-	145,001	145,001	145,001
598,160	Balance at the Start of the Reporting Period	585,500	730,925	25	938,219	1,040,020	1,014,367
Comprehensive Income							
-28,061	Operating Result for the Period	-40,221	-30,588	24	-41,861	-44,890	-44,228
-28,061	Total Comprehensive Income	-40,221	-30,588	24	-41,861	-44,890	-44,228
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
282,739	Capital Injections	185,646	237,882	28	143,662	19,237	4,041
282,739	Total Transactions Involving Owners Affecting Accumulated Funds	185,646	237,882	28	143,662	19,237	4,041
Closing Equity							
717,444	Closing Accumulated Funds	585,924	793,218	35	895,019	869,366	829,179
135,394	Closing Asset Revaluation Reserve	145,001	145,001	-	145,001	145,001	145,001
852,838	Balance at the End of the Reporting Period	730,925	938,219	28	1,040,020	1,014,367	974,180

Health Directorate Cash Flow Statement

2011-12 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts						
896,185	893,432	365,860	-59	377,406	391,008	409,307
206,977	198,977	647,487	225	686,419	735,359	788,225
278	278	278	-	278	278	278
63,982	102,785	104,670	2	106,174	106,696	107,187
1,167,422	1,195,472	1,118,295	-6	1,170,277	1,233,341	1,304,997
Operating Receipts						
Payments						
497,814	496,333	551,238	11	579,979	617,751	656,343
61,869	62,387	69,116	11	70,175	71,547	75,729
291,420	288,047	296,432	3	315,263	339,963	365,168
401	401	401	-	401	401	401
229,256	230,881	76,920	-67	80,713	78,324	80,104
77,953	108,714	112,660	4	114,054	115,132	116,457
1,158,713	1,186,763	1,106,767	-7	1,160,585	1,223,118	1,294,202
8,709	8,709	11,528	32	9,692	10,223	10,795
NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES						
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
290,034	221,941	247,996	12	151,940	28,046	13,422
290,034	221,941	247,996	12	151,940	28,046	13,422
-290,034	-221,941	-247,996	-12	-151,940	-28,046	-13,422
NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES						
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
282,739	185,646	237,882	28	143,662	19,237	4,041
282,739	185,646	237,882	28	143,662	19,237	4,041
Payments						
1,452	1,452	1,452	-	1,452	1,452	1,452
1,452	1,452	1,452	-	1,452	1,452	1,452
281,287	184,194	236,430	28	142,210	17,785	2,589
NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES						
-38	-29,038	-38	100	-38	-38	-38
NET INCREASE / (DECREASE) IN CASH HELD						
782	30,598	1,560	-95	1,522	1,484	1,446
CASH AT THE BEGINNING OF REPORTING PERIOD						
744	1,560	1,522	-2	1,484	1,446	1,408
CASH AT THE END OF REPORTING PERIOD						

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs:
 - the decrease of \$2.753 million in the 2011-12 estimated outcome from the original budget is mainly due to roll-overs into 2012-13 (\$11.799 million), partially offset by revised wage parameters (\$4.743 million) and increased Commonwealth funding (\$4.303 million); and
 - the decrease of \$527.572 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the transfer of funding to the ACT Local Hospital Network Directorate (ACT LHN) associated with the National Health Reform.
- user charges – non ACT Government:
 - the decrease of \$8 million in the 2011-12 estimated outcome from the original budget is mainly due to adjustments in patient, Department of Veteran Affairs (DVA) and facility fees revenue, as well as a reduction in the sale of medical and surgical supplies to private hospitals; and
 - the decrease of \$97.348 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the removal of Patient Cross Border revenue, which will now be received by the ACT LHN.
- user charges – ACT Government: the increase of \$545.845 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the changed funding arrangements following the implementation of the National Health Reform. This revenue predominantly relates to the receipt of funding from the ACT LHN for public hospital services at the Canberra Hospital.
- other revenue: the increase of \$4 million in the 2011-12 estimated outcome from the original budget is mainly due to grants received from Health Workforce Australia.
- employee expenses:
 - the increase of \$9.182 million in the 2011-12 estimated outcome from the original budget is mainly due to increased Commonwealth funding (\$1 million), revised wage parameters (\$6.890 million) and the impact of the discount rate on the long service leave liability (\$7.738 million), partially offset by rollovers (\$6.5 million); and
 - the increase of \$37.857 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to revised wage parameters (\$18.9 million), growth and new initiatives (\$17.7 million) and the full year effect of prior year initiatives (\$3.9 million) partially offset by the savings initiatives (\$2.5 million).
- superannuation expenses: the increase of \$6.729 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to revised notional superannuation contributions, revised wage parameters and increased employee numbers from new initiatives.

- supplies and services:
 - the decrease of \$3.563 million in the 2011-12 estimated outcome from the original budget is due to the deferral of Commonwealth projects (\$2.9 million) and the reallocation of funding to grants and purchased services and wages and salaries (\$3.2 million), partially offset by increased Commonwealth funding (\$2.5 million); and
 - the increase of \$13.233 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to indexation (\$7 million), growth and new initiatives (\$5.7 million) and the full year effect of prior year initiatives (\$1.5 million), partially offset by the savings initiatives (\$1 million).
- depreciation and amortisation: the increase of \$6.864 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the completion of the HIP projects, including elements of the information technology project, 'An E-Healthy Future'.
- cost of goods sold: the decrease of \$4 million in the 2011-12 estimated outcome from the original budget is mainly due to a decreased volume in sale of medical and surgical supplies to private hospitals.
- grants and purchased services: the decrease of \$153.961 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the transfer of most of the Calvary Public Hospital and all of QEII funding to the ACT LHN, as well as a reduction in home and community care grants following the transition of responsibility for aged care services to the Commonwealth.

Balance Sheet

- current and non current receivables: the decrease of \$5.316 million in the 2011-12 estimated outcome from the original budget is due to the 2010-11 audited outcome flow-on effect.
- property, plant and equipment:
 - the increase of \$95.072 million in the 2011-12 estimated outcome from the original budget is mainly due to a reclassification of assets from intangibles and completion of projects under the Health Infrastructure Program (HIP); and
 - the increase of \$44.859 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to expected completion of HIP projects, net of depreciation.
- intangibles:
 - the decrease of \$45.317 million in the 2011-12 estimated outcome from the original budget is mainly due to delays in the 'An E-Healthy Future' capital program and the reclassification of some assets as plant and equipment; and
 - the increase of \$16.184 million in 2012-13 Budget from the 2011-12 estimated outcome is due to the expected completion of projects under the 'An E-Healthy Future' capital program.

- capital works in progress: the decrease of \$146.207 million in the 2011-12 estimated outcome from the original budget and the increase of \$152.522 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the timing of the HIP projects currently underway or commencing in 2012-13.
- current payables: the increase of \$16.174 million in the 2011-12 estimated outcome from the original budget is mainly due to the timing of invoices received by the Health Directorate.
- current employee benefits: the increase of \$15.080 million in the 2011-12 estimated outcome from the original budget is mainly due to the impact of the discount rate on the long service leave liability.
- other current liabilities: the decrease of \$11.804 million in the 2011-12 estimated outcome from the original budget is due to the flow-on effect of the 2010-11 audited outcome.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

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

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
727	Payment for Expenses on behalf of Territory	986	746	-24	765	784	803
676	Taxes, Fees and Fines	676	693	3	710	728	728
1,403	Total Revenue	1,662	1,439	-13	1,475	1,512	1,531
1,403	Total Income	1,662	1,439	-13	1,475	1,512	1,531
Expenses							
727	Grants and Purchased Services	727	746	3	765	784	803
676	Transfer Expenses	676	693	3	710	728	728
1,403	Total Ordinary Expenses	1,403	1,439	3	1,475	1,512	1,531
0	Operating Result	259	0	-100	0	0	0
0	Total Comprehensive Income	259	0	-100	0	0	0

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

Budget as at 30/6/12 \$'000	Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Current Assets						
295		294		294	294	294
5		6		6	6	6
300		300		300	300	300
300		300		300	300	300
Current Liabilities						
300		300		300	300	300
300		300		300	300	300
300		300		300	300	300
0		0		0	0	0
REPRESENTED BY FUNDS EMPLOYED						
0		0		0	0	0

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

Budget as at 30/6/12 \$'000	Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity						
0	Opening Accumulated Funds	-259	0	100	0	0
0	Balance at the Start of the Reporting Period	-259	0	100	0	0
Comprehensive Income						
0	Operating Result for the Period	259	0	-100	0	0
0	Total Comprehensive Income	259	0	-100	0	0
0	Total Movement in Reserves	0	0	-	0	0
0	Balance at the End of the Reporting Period	0	0	-	0	0

Health Directorate
Statement of Cash Flows on Behalf of the Territory

2011-12 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts						
727	986	746	-24	765	784	803
676	676	693	3	710	728	728
73	73	75	3	77	79	81
1,476	1,735	1,514	-13	1,552	1,591	1,612
Payments						
727	727	746	3	765	784	803
73	73	75	3	77	79	81
676	676	693	3	710	728	728
1,476	1,476	1,514	3	1,552	1,591	1,612
0	259	0	-100	0	0	0
NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES						
0	259	0	-100	0	0	0
NET INCREASE / (DECREASE) IN CASH HELD						
295	35	294	740	294	294	294
CASH AT THE BEGINNING OF REPORTING PERIOD						
295	294	294	-	294	294	294
CASH AT THE END OF REPORTING PERIOD						

Note to the Budget Statements

There are no material variations to the Statement of Income and Expenses on Behalf of the Territory or Statement of Assets and Liabilities on Behalf of the Territory.

ACT LOCAL HOSPITAL NETWORK DIRECTORATE

Purpose

In 2011 the ACT Government became a signatory to the National Health Reform Agreement (NHRA) which introduced new financial and governance arrangements for Australian public hospital services and new arrangements for primary health care and aged care.

On 29 March 2011, the ACT Government took the first step toward implementing the ACT Local Hospital Network when the ACT Legislative Assembly passed amendments to the *Health Act 1993*. These amendments provided a legislative basis for the establishment of the ACT Local Hospital Network Directorate (ACT LHN) and a skill-based ACT Local Hospital Council (Council).

The ACT LHN will commence operation on 1 July 2012 and will be administered by the Director-General of the Health Directorate and supported by Health Directorate staff.

The Council will provide advice to the Director-General on the clinical and corporate governance framework needed to support improvement of standards of patient care and services under the local hospital network and ways in which to support, encourage and facilitate community and clinician involvement in the planning of services that form part of the ACT LHN.

The Council will also report to the Minister for Health on the state of the local hospital network and any recommendations relating to the improvement of health services provided by the ACT LHN that the Council considers necessary.

The ACT LHN will receive Activity Based Funding from both the Commonwealth and the ACT Governments and block funding for teaching, training and research. It will purchase public hospital services from four ACT public hospital providers:

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

2012-13 Priorities

Strategic and operational priorities to be pursued in 2012-13 include:

- receiving and distributing funding for public hospital services under the NHRA; and
- purchasing public hospital services from four ACT public hospital providers.

Estimated Employment Level

The ACT LHN will not employ any staff. All staff undertaking work for the ACT LHN will be employed by the Health Directorate.

Strategic Objectives and Indicators

The ACT LHN consists of a networked system that will have a service agreement for the delivery of activity and functions. Under the reforms outlined in the NHRA, the ACT Government will continue to manage the system-wide public hospital service planning and performance, including the purchasing of public hospital services and capital planning, and will be responsible for the management of the performance of the ACT LHN.

Performance of the ACT LHN will be subject to a National Performance Framework to be administered by the independent National Performance Authority. The Health Performance Framework will include a range of performance indicators that will be publicly available on the My Hospitals website, and will also outline a remediation process to be implemented for underperforming Local Hospital Networks. These indicators will be based on the performance reports supplied by the States and Territories.

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

ACT Public Hospitals – Canberra Hospital and Calvary Public Hospital

Strategic Indicator 1: Percentage of elective surgery cases admitted on time by clinical urgency

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

Notes:

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

Strategic Indicator 2: The proportion of Emergency Department presentations whose length of stay in the emergency department is four hours or less

	2012 Target	2013 Target	2014 Target	2015 Target
The proportion of Emergency Department presentations who either physically leave the emergency department for admission to hospital, are referred for treatment or are discharged, whose total time in the emergency department is within four hours.	64%	73%	81%	90%

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

Strategic Objectives and Indicators cont.

Clare Holland House (CHH)

The ACT and Commonwealth Governments provide funding for the inpatient, outpatient and community based specialist palliative care services in the ACT. These include CHH, an interdisciplinary service including a 19 bed inpatient hospice, specialist outreach services to people's homes (Home Based Palliative Care), consultancy services to hospitals, a nurse educator, nurse practitioner, bereavement services, and the Calvary Centre for Palliative Care Research, all managed by Calvary Health Care ACT.

Strategic Indicator 3: Reaching the optimum occupancy rate for Clare Holland House inpatient beds

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Percentage of CHH inpatients beds in use	n/a	n/a	90%

Strategic Indicator 4: The number of home based palliative care occasions of service provided by CHH

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
The number of people receiving home based palliative care services provided by CHH (off campus occasions of service provided by nurses)	n/a	n/a	5,250

Queen Elizabeth II Family Centre (QEII)

The ACT and Commonwealth Governments provide funding to the Canberra Mothercraft Society to manage the QEII. The Centre provides residential primary health care and parenting programs for families with young children who are experiencing complex health and behavioural difficulties in the first three years of an infant's life.

Strategic Indicator 5: The total number of admissions to the Queen Elizabeth II Family Centre

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Total admissions	n/a	n/a	1,400

Strategic Indicator 6: Maintain the waiting time for admission of urgent people¹ to the Queen Elizabeth II Family Centre

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Proportion of admissions of urgent clients equal to or less than 2 days	n/a	n/a	100%

Note:

1. A baby in need of healthy nutrition.

Strategic Indicator 7: Reaching the optimum occupancy rate for the Queen Elizabeth II Family Centre

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Percentage of QEII inpatients beds in use	n/a	n/a	85%

Strategic Indicator 8: The Proportion of patients readmitted to the Queen Elizabeth II Family Centre following their separation from the Centre

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
The proportion of people separated from QEII who are readmitted to QEII	n/a	n/a	<5%

Output Class

	Total Cost		Government Payment for Outputs	
	2011-12 Budget \$'000	2012-13 Budget \$'000	2011-12 Budget \$'000	2012-13 Budget \$'000
Output Class 1				
ACT Local Hospital Network	n/a	718,740	n/a	429,135

Output Description

The ACT LHN will receive funding under the NHRA and purchase public hospital services from the Canberra Hospital, Calvary Public Hospital, CHH and QEII.

Accountability Indicators

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Output Class 1: ACT Local Hospital Network			
Number of National Weighted Activity Units ¹	n/a	n/a	117,494

Note:

- The National Weighted Activity Unit is the 'currency' that is used to express the price weights for all services that are funded on an activity basis.

There are a number of Accountability Indicators below that replicate the standard reporting provided in the Health Directorate. These indicators relate to Calvary Public Hospital activity and reflect change being driven through the NHRA. This year is a transition year for moving from the current reporting into activity based funding reporting. The 2011-12 targets and estimated outcomes are included with Canberra Hospital data in the Health Directorate.

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Output 1.1: Acute Services – Calvary Public Hospital			
Patient activity			
a. Cost weighted patient separations	n/a	n/a	24,844 ¹
b. Non-admitted occasions of service	n/a	n/a	53,736
c. Percentage of category one elective surgery patients who receive surgery within 30 days of listing	n/a	n/a	97%

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Output 1.2: Mental Health – Calvary Public Hospital			
Patient activity			
a. Cost weighted separations	n/a	n/a	1,424 ¹
b. Admitted patient separations	n/a	n/a	670
c. Percentage of clients with outcome measures completed	n/a	n/a	65%
d. Proportion of clients contacted by a Health Directorate community facility within 7 days post discharge from inpatient services	n/a	n/a	75%

Accountability Indicators cont.

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Output 1.3: Cancer Services – Calvary Public Hospital			
Patient activity			
a. Cost weighted admitted patient separations	n/a	n/a	271 ¹
b. Non admitted occasions of service	n/a	n/a	2,620

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.4: Rehabilitation and Aged Care – Calvary Public Hospital			
Patient activity			
a. Cost weighted admitted patient separations	n/a	n/a	789 ¹
b. Sub acute service - episodes of care	n/a	n/a	256
c. Sub acute service - occupied bed days	n/a	n/a	9,500

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Output 1.5: Clare Holland House			
Cost weighted patient separations	n/a	n/a	618 ¹

Note:

1. Cost weights presented using AR-DRG Version 6 mapped to National Public Weights round 14.

Changes to Appropriation

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	0	0	0	0	0
Funding for Public Hospital Services	-	429,135	408,964	430,715	455,024
2012-13 Budget	0	429 135	408 964	430 715	455 024

ACT Local Hospital Network Operating Statement

2011-12 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income						
Revenue						
0 Government Payment for Outputs	0	429,135	#	408,964	430,715	455,024
0 User Charges - Non ACT Government	0	120,000	#	123,771	127,708	130,992
0 Grants from the Commonwealth	0	169,605	#	233,824	268,374	305,804
0 Total Revenue	0	718,740	#	766,559	826,797	891,820
0 Total Income	0	718,740	#	766,559	826,797	891,820
Expenses						
0 Grants and Purchased Services	0	696,592	#	743,184	802,522	866,606
0 Other Expenses	0	17,418	#	17,941	18,480	19,033
0 Transfer Expenses	0	4,730	#	5,434	5,795	6,181
0 Total Ordinary Expenses	0	718,740	#	766,559	826,797	891,820
0 Operating Result	0	0	-	0	0	0
0 Total Comprehensive Income	0	0	-	0	0	0

ACT Local Hospital Network Balance Sheet

Budget as at 30/6/12 \$'000	Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
0			-			
NET ASSETS						
REPRESENTED BY FUNDS EMPLOYED						
0			-			
TOTAL FUNDS EMPLOYED						

ACT Local Hospital Network Statement of Changes in Equity

Budget as at 30/6/12 \$'000	Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
0			-			
Total Movement in Reserves						
0			-			
Balance at the End of the Reporting Period						

ACT Local Hospital Network Cash Flow Statement

2011-12 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts						
0	0	429,135	#	408,964	430,715	455,024
0	0	120,000	#	123,771	127,708	130,992
0	0	169,605	#	233,824	268,374	305,804
0	0	718,740	#	766,559	826,797	891,820
Payments						
0	0	696,592	#	743,184	802,522	866,606
0	0	4,730	#	5,434	5,795	6,181
0	0	17,418	#	17,941	18,480	19,033
0	0	718,740	#	766,559	826,797	891,820
0	0	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						

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs: reflects contributions from the Commonwealth and ACT Governments for activity based funding and block funding.
- user charges – non ACT Government: relate to cross border payments from other states and Territories (predominantly NSW). These figures represent the cost of treating non ACT residents in ACT public hospitals.
- grants from the Commonwealth: reflect contributions from the Commonwealth from September 2012 for activity based funding and block funding, as well as a contribution for public health expenses.
- grants and purchased services: reflect public hospital payments to the Canberra Hospital, Calvary Public Hospital, Clare Holland House and Queen Elizabeth II Hospital.
- other expenses: relate to cross border payments to other states and territories (predominantly NSW).
- transfer expenses: represent the on-passing of the Commonwealth contribution for public health expense onto the Health Directorate.

Cash Flow Statement

Variations in the statement are explained in the notes above.

TERRITORY AND MUNICIPAL SERVICES DIRECTORATE

Purpose

The Territory and Municipal Services Directorate (the Directorate) plays a key role in building Canberra's environmental, social and infrastructure capital as well as administering the majority of Canberra's municipal services and public transport functions. This includes providing and managing public libraries; collecting and recycling waste; managing and maintaining the Territory's roads, footpaths, cycling paths and streetlights; and delivering Canberra's public transport through ACTION.

The Directorate also manages and maintains Canberra's built environment. An important outcome for the Directorate is ensuring that the Government's many infrastructure assets are strategically planned, built and maintained.

The Directorate contributes to the enforcement and compliance with Territory and national standards in animal welfare. The Directorate manages the ACT's environmental and recreational facilities, providing operational and strategic management of parks and reserves across the ACT including Tidbinbilla Nature Reserve, Namadgi National Park and Canberra Nature Park, in addition to the National Arboretum Canberra and urban open spaces.

Other services provided by the Directorate include the provision of ACT Government information, services and payments through Canberra Connect, Capital Linen Services, management of the ACT Government's owned and leased property assets and the operation of Yarralumla Plant Nursery.

The Directorate is committed to providing clear, accurate and concise information to the community and strives to ensure that customer interactions are positive, responsive and informative. The Directorate seeks the views of the Canberra community to ensure services are meeting needs and expectations, with the feedback used to inform decision-making processes. Consultative mechanisms such as public meetings, surveys, focus groups and local and social media are used to ensure effective engagement.

2012-13 Priorities

Strategic and operational priorities to be pursued in 2012-13 include:

- implementing a range of projects funded through the Urban Improvement Program (UIP) including upgrading and constructing new footpaths, upgrading playgrounds, furniture in parks and shopping centres, public toilets, transport services and roads;
- continuing to invest in Transport for Canberra through the design of new infrastructure including a new bus station at Erindale, the construction of a new bus station at Barton, construction of bus priority measure in Bruce as part of the Belconnen to City transitway, further investment in MyWay, improvements at bus stops, and investment in the bus fleet through the continued replacement of buses and continuation of the Nightrider service;
- progressing capital works projects including stormwater augmentation, walking and cycling infrastructure, and the construction of an off leash dog park in North Canberra;

- undertaking design for the duplication of parts of Cotter Road, Gundaroo Drive and William Slim Drive, intersection improvements on Horse Park Drive and signalisation of the William Slim Drive and Barton Highway intersection;
- progressing design work for the Molonglo River Park and Emu Inlet landscape works;
- managing Canberra’s environment through improved management of vertebrate pests, and the clean up of waterways and surrounds following extreme weather events during 2011-12;
- preparing the National Arboretum Canberra for its official opening in February 2013;
- reducing the impact of waste to landfill through the construction of a recycling and drop off centre at Gungahlin;
- improving the Mugga Lane Resource Management Centre, including road infrastructure; and
- improving municipal services and responding to service demands driven through an increasing population and expansion of the urban environment.

Business and Corporate Strategies

The Directorate’s annual business plan reflects its priorities for the coming year and aligns with the Government’s key priorities. The business plan provides a planning framework for the Directorate to focus its resources on delivering quality services to the community and building capacity in its workforce, while operating in a fiscally responsible manner. A key focus for the Directorate is the identification and pursuit of strategies that address both environmental and fiscal sustainability outcomes.

Improvements in the effective delivery of major capital works projects will continue to be a focus in the coming financial year. Other major infrastructure asset activities will include the development of sustainable asset management strategies that extend the life of the Territory’s major infrastructure assets.

Estimated Employment Level

2010-11 Actual Outcome		2011-12 Budget	2011-12 Est. Outcome ¹	2012-13 Budget ²
965	Staffing (FTE)	925	1,030	1,025

Notes:

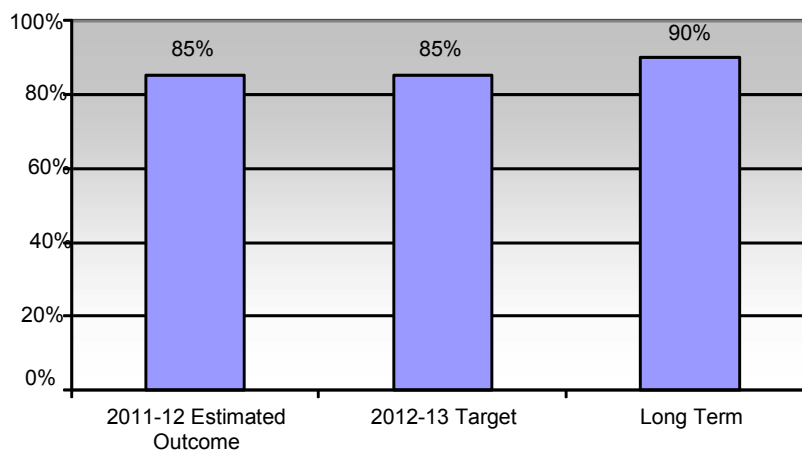
1. The increase of 105 FTE in the 2011-12 estimated outcome from the 2011-12 Budget is due to the movement of staff from contractors to FTE in areas (including Canberra Connect and Libraries ACT), the transfer of functions between Directorates including the National Arboretum Canberra from EDD, the filling of funded vacant positions within the Directorate and the achievement of savings through non staff expenses.
2. The decrease of 5 FTE in the 2012-13 Budget from the 2011-12 estimated outcome is due to expenditure initiatives and savings in the 2012-13 Budget and the completion of prior year initiatives.

Strategic Objectives and Indicators

Strategic Objective 1 Deliver High-Quality Services

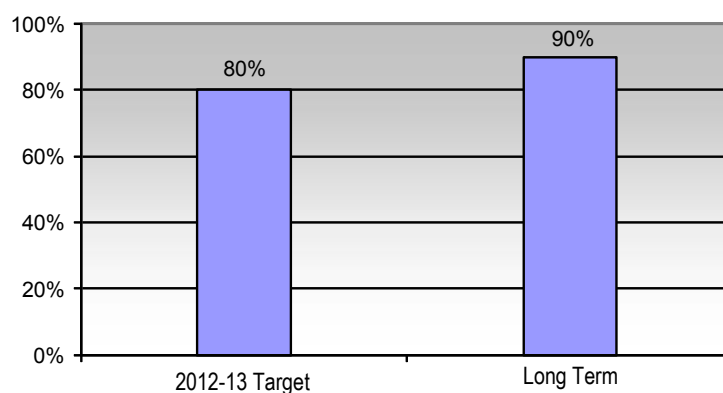
The *Canberra Plan: Towards our Second Century* articulates the Government's priorities through seven strategic themes, one of which refers to the delivery of high quality services. One of the Directorate's objectives is to ensure that services are consistently of high quality, timely, effective and cost efficient and meet the needs of the community; that the city is well maintained and its assets protected; and that members of the community are able to participate in the making of decisions that affect them.

Strategic Indicator 1.1: Customer Satisfaction Continues to Demonstrate Improvement



Overall customer satisfaction with the Directorate's services is measured through a customer satisfaction survey related to the Directorate's core service delivery responsibilities including library services, Canberra Connect, infrastructure services (including roads, community paths, traffic lights, street signs), waste collection, ACTION, parks and reserves.

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



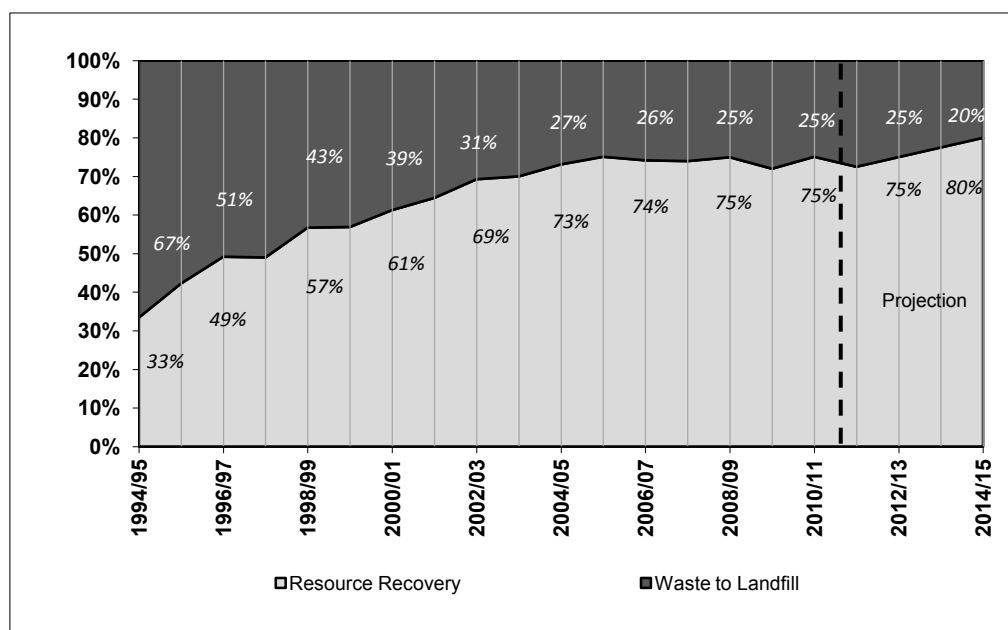
Strategic Objectives and Indicators cont.

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.

Strategic Indicator 2: Reduction in Waste Going to Landfill as a Proportion Recovered from the Waste Stream



Note: Broken line differentiates between actual and forecast resource recovery.

This indicator is calculated using weighbridge data of waste to landfill, and data provided by local ACT resource recovery and recycling industries. The waste to landfill and resource recovery data are combined to provide a total waste generation level.

Government initiatives, including the development of a Dry Commercial and Industrial Recycling Facility at Hume and the ACTSmart business recycling initiative jointly coordinated with ESDD will continue to reduce the proportion of waste going to landfill, helping the ACT to achieve its target of 80 per cent resource recovery by 2014-15.

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 1				
Municipal Services	419,591	432,928	270,510	288,812
Output 1.1: Information Services	37,287	36,220	31,926	32,269

Note:

1. Total cost includes depreciation and amortisation of \$127.383 million in 2011-12 and \$131.130 million in 2012-13.

Output Description

Provision of customer enquiry, information, bill payment and library services to the community through the Canberra Connect shopfront network, call centres and internet service, and the ACT Library and Information Services' branch and mobile libraries, home library service, the ACT Virtual Library and the Heritage Library.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.2: Roads and Sustainable Transport	265,220	284,648	146,094	162,139

Output Description

Management of the ACT's road assets, stormwater infrastructure, community paths, bridges, streetlights and car parks. This output also includes the provision of ACTION bus services.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.3: Waste and Recycling	27,334	28,299	21,798	22,632

Output Description

Provision of domestic waste and recyclables collection services, operation of resource management and recycling centres, and implementation and evaluation of waste management programs, including household garbage and recycling.

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.4: Land Management	85,226	76,662	66,511	64,643

Output Description

Planning and management of the ACT's parks, reserves, National Arboretum Canberra, open space system and plantations, including associated community infrastructure. The land manager role including 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.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.5: Regulatory Services	4,524	7,099	4,181	7,129

Output Description

Administration of regulatory activities to protect and enhance the natural and built environment. Provision of advice, education and compliance services to Government and the community in relation to municipal ranger functions, domestic animal management, plant and animal licensing and significant tree preservation.

	Total Cost ¹		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 2				
Enterprise Services	108,971	107,033	2,309	2,699
Output 2.1: Government Services	108,971	107,033	2,309	2,699

Note:

1. Total cost includes depreciation and amortisation of \$14.771 million in 2011-12 and \$14.617 million in 2012-13.

Output Description

Incorporates businesses providing commercial services to ACT Government agencies and the private sector on a fee for service basis, including the Yarralumla Nursery, Capital Linen Services and ACT Property Group.

Accountability Indicators

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 1: Municipal Services			
Output 1.1: Information Services			
ACT Library Services			
a. Library visits per capita ¹	5.5	5.5	5.45
b. Items borrowed per capita ¹	7.5	7.7	7.95
c. Number of users accessing databases via the Library website ²	200,000	200,000	n/a
d. Number of pages downloaded from library databases on the website ³	200,000	200,000	n/a
e. Number of items downloaded from library databases on the website ³	n/a	n/a	200,000
f. Number of registered library users ²	205,000	205,000	n/a
g. Percentage of population who are library members ⁴	55%	55%	n/a
h. Percentage of population who are registered library members ⁴	n/a	n/a	55%
i. Customer satisfaction with library services ⁵	85%	85%	90%
j. Direct cost of public library services per capita	\$35.35	\$35.35	\$35.45
k. Percentage of library collection purchased in previous 5 years	57%	57%	57%
l. Number of ACT publications or items added to the heritage collection ⁶	14,000	14,000	12,000
Canberra Connect			
m. Contact centre waiting times less than 20 seconds ^{7,8}	80%	48%	n/a
n. Average queue time at the Canberra Connect shopfronts ⁸	< 12 min	< 12 min	n/a
o. Average direct cost per transaction at shopfronts ⁸	\$9.47	\$9.78	n/a
p. Average direct cost per transaction for contact centres ⁸	\$4.50	\$4.72	n/a
q. Average direct cost per transaction for web interactions ⁸	\$0.54	\$0.56	n/a
r. Customer volume – number of customer interactions with Canberra Connect ^{9,10}	n/a	n/a	7.3 million
s. Service accessibility – percentage of attempted customer interactions successfully undertaken ⁹	n/a	n/a	98%
t. Percentage of customers satisfied with ease of transaction with Canberra Connect ^{9,11}	n/a	n/a	90%
u. Customer satisfaction with Canberra Connect services ¹¹	90%	90%	90%
v. Average direct cost per customer interaction ^{9,12}	n/a	n/a	\$1.80

Notes:

- 2012-13 target is based on an ACT population of 374,435.
- Existing indicator discontinued.
- Existing indicator (d) discontinued and replaced with (e) for clarity. Items downloaded include full text items such as magazine articles, journals and newspapers, eBooks, and streamed audio or video information.
- Existing indicator (g) discontinued and replaced with (h) for clarity. 2012-13 target is based on an ACT population of 374,435 with 55 per cent of the population representing 206,000 library members.
- The survey includes public libraries only and does not include the virtual, mobile and heritage libraries.
- 2012-13 target amended to reflect a reduced number of materials published and a reduction in processing a backlog of materials.
- 2011-12 estimated outcome has been impacted by an increase in average call handling times due to new services being offered such as MyWay, which has led to an increase in customer waiting times.
- Existing indicator discontinued due to a review of Canberra Connect Accountability Indicators for relevance and benchmarking.
- New indicator as a result of a review of Canberra Connect Accountability Indicators for relevance and benchmarking.
- 2012-13 target represents 483,000 shopfront transactions, 846,000 contact centre transactions and 6,000,000 web transactions. An interaction represents all transactions including web transactions, over the counter at shopfronts and phone calls to the call centre.
- Satisfaction is measured from responses to an annual customer survey regarding interaction with the Canberra Connect channels.
- 2012-13 target represents 483,000 shopfront transactions at \$11.63, 846,000 contact centre transactions at \$5.08 and 6,000,000 web transactions at \$0.55.

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.2: Roads and Sustainable Transport			
Infrastructure			
a. Annual percentage of territorial roads resurfaced ¹	5%	4%	5%
b. Annual percentage of municipal roads resurfaced ¹	4%	3%	4%
c. Percentage of customers satisfied with the public road network	> 70%	70%	>70%
d. Percentage of territorial roads in good condition	> 88%	88%	>86%
e. Percentage of bridges that meet SM1600 standard on the B Double Network ²	> 70%	71%	>73%
Sustainable Transport			
f. Increase in length (km) of on-road cycle lanes ³	50	25	25
g. Increase in length (km) of bus priority/transit lanes ⁴	0.2	0.2	0.5
h. Increase in length (km) of community paths ⁵	35	50	35

Notes:

- 2011-12 estimated outcome impacted by prolonged wet weather conditions.
- SM1600 standard is a theoretical loading designated by Australian Standards 5100 2004 Bridge Design which should ensure that bridges can carry future vehicle loadings.
- 2011-12 estimated outcome impacted by prolonged wet weather conditions. 2012-13 target amended to reflect proposed program of works. The indicator includes the length of on road cycle lanes in the network that meet the current standard width requirements. Sections of existing lanes that do not meet this standard are not included in the indicator until they are remarked and become compliant.
- 2012-13 target reflects proposed program of works.
- 2011-12 estimated outcome reflects greater than expected transfer of assets from new developments such as Bonner, Crace, Harrison and Wright.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.3: Waste and Recycling			
a. Annual tonnes of waste to landfill per head of population ¹	0.70	0.84	0.88
b. Annual total resource recovery tonnage per head of population	1.44	1.44	1.44
c. Percentage of material recovered from the total waste stream	73%	73%	75%
d. Annual contractor cost of kerbside collection per household	\$69.46	\$68.16	\$69.00
e. Cost of recyclables processing per tonne at Hume Materials Recovery Facility	\$20.87	\$20.69	\$20.87
f. Percentage of customers satisfied with waste collection services	>90%	>90%	>90%
g. Contract cost of landfill waste per tonne ²	\$12.70	\$12.07	\$12.50

Notes:

- 2011-12 estimated outcome and 2012-13 target reflect increased economic activity resulting from an increase in commercial and industrial waste.
- 2011-12 estimated outcome reflects increased projected waste to landfill due to higher than anticipated commercial and industrial waste.

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.4: Land Management			
a. Customer satisfaction with the management of Nature Parks (Tidbinbilla Nature Reserve and Namadgi)	90%	90%	90%
b. Implement activities identified under the Bushfire Operational Plan	100%	100%	100%
c. Number of Forests Planted at the National Arboretum Canberra ^{1,2}	8	5	n/a
d. Complete 5 major projects including the Visitors Centre, Children's Play Space, Reflective Pavilion, Events Terrace and Central Valley	n/a	n/a	5
e. Customer satisfaction with the management of Town and District Parks	90%	90%	90%
f. Customer satisfaction with the maintenance and pruning of street trees ³	80%	70%	n/a
g. Customer satisfaction with the maintenance of street trees ³	n/a	n/a	80%
h. Customer satisfaction with children's play equipment being well maintained	90%	95%	95%
i. Customer satisfaction with the general look and feel of local suburban shopping centres	89%	89%	89%

Notes:

1. Indicator transferred from EDD effective 22 November 2011 following changes to Administrative Arrangements. 2011-12 estimated outcome has been impacted by extended periods of wet weather delaying clearing and plantings.
2. Existing Indicator (c) discontinued and replaced with (d) to reflect planned work.
3. Existing indicator (f) discontinued and replaced with (g) for clarity. 2011-12 estimated outcome has been impacted by storm events which have placed significant demand on available tree management resources.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.5: Regulatory Services			
a. Numbers of dogs processed by the Domestic Animal Shelter ¹	1,700	1,400	1,450
b. Percentage of saleable stray and abandoned dogs re-homed	95%	95%	95%
c. Remove abandoned vehicles on unleased land within seven working days ²	100%	95%	n/a
d. Remove abandoned vehicles on unleased land within nine calendar days ²	n/a	n/a	100%
e. Respond to complaints of public safety issues within two days ³	100%	100%	100%
f. Response and collection of 'sharps' on unleased land within 4 hours	100%	100%	100%
g. Reports of attacking dogs responded to within 4 hours	100%	100%	100%
h. Responses on Development Applications referred from ACTPLA completed within agreed timeframes ⁴	85%	85%	85%
i. Respond to developers submissions within adopted timeframes ⁵	85%	80%	85%

Notes:

1. 2011-12 estimated outcome and 2012-13 target reflect improved compliance as a result of increased enforcement practices.
2. Existing indicator (c) discontinued and replaced with (d) for clarity. Commences from date of notification.
3. Issues include line of sight, overhanging foliage, obstructions on nature strips and signs that pose an immediate safety hazard.
4. Agreed timeframe is 15 working days.
5. 2011-12 estimated outcome impacted by higher volume of complex applications. Adopted timeframe is 20 working days.

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 2: Enterprise Services			
Output 2.1: Government Services			
Capital Linen Services			
a. Total tonnes of laundry delivered ¹	5,000	4,700	4,900
b. Retain certification of Quality Management System Standard AS/NZS ISO 9001:2000	100%	100%	100%
Yarralumla Nursery			
c. Plant spoilage within industry standard ²	< 10%	25%	< 10%
Property			
d. Use of Renewable Energy	37.5%	37.5%	37.5%
e. Accommodation cost per employee ³	\$7,400	\$7,400	n/a
f. Occupancy rate for properties designated for use by non government tenants	96%	96%	96%

Notes:

1. 2011-12 estimated outcome impacted by lower than anticipated demand which drives production levels.
2. 2011-12 estimated outcome reflects review of saleable stock. Result has been significantly impacted by previous drought conditions including reduced plant sales in line with changing market expectations.
3. Existing indicator discontinued.

Changes to Appropriation

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	270,991	267,664	264,429	268,118	268,118
2nd Appropriation					
Revised Wage Parameters	334	1,317	1,315	1,324	1,332
Revised Wage Parameters – Community Service Obligations	1,221	2,537	2,484	2,516	2,537
Ashley Drive – Stage 1	-	-	-	35	70
FMA Section 16B Rollovers from 2010-11					
National Disaster Resilience Program	752	-	-	-	-
Transport for Canberra – Strategic Planning Studies	485	-	-	-	-
Cycle Paths Maintenance	300	-	-	-	-
New Landfill for the ACT	102	-	-	-	-
Local Government Reform Fund	81	-	-	-	-
Trial of Bulky Waste Collection	75	-	-	-	-
Commonwealth Funding – Interstate Road Transport	71	-	-	-	-
2012-13 Budget Policy Adjustments					
Improved Municipal Services	-	2,610	1,704	1,704	1,704
Service Demands on Canberra Connect	-	569	576	584	591
ACTION Operations	-	7,744	5,649	4,601	3,512
Transport for Canberra – Nightrider Services	-	100	100	100	-
Transport for Canberra – Communication Service for Real Time Passenger Information System	-	423	429	434	440
Transport for Canberra – MyWay Services	-	1,538	-	-	-
Lighting Network Costs	-	1,350	-	-	-
New Kerbside Waste Collection Contract	-	500	-	-	-
Deliver on Biodiversity Offset Commitments	-	270	-	-	-
Vertebrate Pest Management	-	183	144	-	-
Clean Up of Storm Damage in Waterways and Surrounds	-	750	-	-	-
Increased Support for RSPCA Services	-	165	-	-	-
City Centre Recycling	-	50	50	50	-
Duffy – Stormwater Augmentation Stage 1	-	-	-	5	10
Kingston – Wentworth Avenue Pavement Rehabilitation	-	-	-	10	20
ACTION – Third Major Bus Depot (Feasibility)	-	100	101	-	-
Completion of North Weston Pond – Post Asbestos Removal	-	-	-	150	300
Inner North – Off Leash Dog Park	-	-	-	-	3
Transport for Canberra – Bus Stop Upgrades to Disability Standards Stage 2	-	-	-	15	42
Molonglo Riverside Park Stage 1	-	140	405	452	510
Transport for Canberra – Barton Bus Station	-	-	-	10	20
Transport for Canberra – Walking and Cycling Infrastructure Stage 3	-	-	-	7	26
Transport for Canberra – Belconnen to City Transitway College Street Section	-	-	-	-	30
Red Hill – Astrolabe Street Traffic Management Measures	-	-	-	8	15
ACTION – Bus Replacement Program	-	22	33	33	33

Changes to Appropriation cont.

Changes to Appropriation - Controlled

Government Payment for Outputs	2011-12	2012-13	2013-14	2014-15	2015-16
	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ACTION – CCTV System Replacement (Feasibility)	-	100	-	-	-
Replacement of Document Management System	-	50	50	50	50
Transport for Canberra – Additional MyWay Recharge Agent Facilities	-	50	50	50	50
Ceasing Initiative – Australian Science Festival Accommodation (Partial)	(39)	(39)	(39)	(39)	(39)
Ceasing Initiative – Support for Accelerated Land Development Processes (Partial)	-	(300)	(300)	-	-
Ceasing Initiative – Lower Cotter Catchment Plantings	-	(215)	(220)	(225)	(230)
Ceasing Initiative – Transport for Canberra – Traffic Camera Network Upgrade	-	-	(5)	(10)	(10)
Savings Initiatives	-	(2,705)	(3,993)	(5,107)	(6,177)
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	(353)	(362)	(371)	2,549
Revised Indexation Parameters – Community Service Obligations	-	(51)	(52)	(53)	1,071
Revised Superannuation Parameters	-	(837)	(707)	(569)	(820)
Revised Superannuation Parameters – Community Service Obligations	(129)	(374)	(370)	(597)	(777)
Revised Notional Superannuation Contributions	-	409	390	371	352
Revised Notional Superannuation Contributions – Community Service Obligations	-	453	429	406	384
Transfer – National Arboretum Canberra from EDD	1,341	3,214	3,178	3,254	3,334
Transfer – ACT Property Group from EDD (Finalisation)	702	338	378	378	378
Transfer – rego.act to JACSD	(1,857)	(1,903)	(1,951)	(2,000)	(2,050)
Transfer – Transport Planning Services to ESDD (Finalisation)	(622)	(328)	(233)	(240)	(245)
Transfer – Transport for Canberra – Strategic Planning Studies to ESDD	(485)	-	-	-	-
Transfer – Support for the Conservator of Flora and Fauna to ESDD (Finalisation)	(421)	(377)	(372)	(303)	(309)
Transfer – Sport and Recreation Services to EDD (Finalisation)	(19)	(19)	(20)	(20)	(21)
Transfer – Business Systems Information and Communication Technology to SSC	-	(362)	(372)	(377)	(382)
Rollover – Trial of Bulky Waste Collection	(630)	630	-	-	-
Revised Funding Profile – Transport for Canberra – Gungahlin Town Centre Major Bus Station	-	-	(17)	-	-
Revised Funding Profile – Transport for Canberra – Belconnen to City Transitway Stage 1 (Barry Drive and College Street Sectors)	-	-	(73)	-	-
Revised Funding Profile – City Path Lighting	-	-	-	-	2
Revised Funding Profile – Public Transport Infrastructure	-	-	-	-	5
Revised Funding Profile – Mugga Lane Resource Management Centre – Future Options (Feasibility)	(226)	226	-	-	-
Revised Funding Profile – Accessible Public Toilets	-	(15)	-	-	-
Revised Funding Profile – Construction of Workshop Spaces – Hume Resource Recovery Estate	-	-	(18)	(18)	-
Revised Funding Profile – Molonglo – John Gorton Drive (North-South Arterial Road) – Additional Funding	(220)	(910)	-	-	-

Changes to Appropriation cont.

Changes to Appropriation - Controlled

Government Payment for Outputs	2011-12	2012-13	2013-14	2014-15	2015-16
	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Revised Funding Profile – North Weston Pond and Bridge – Additional Funding	(100)	(600)	(600)	-	-
Revised Funding Profile – North Weston – Road Intersection Reconstruction	-	-	(140)	(140)	-
Revised Funding Profile – Namadgi P10 School – Pedestrian Bridge	-	(80)	-	-	-
Revised Funding Profile – Kings Highway Upgrade	(400)	(400)	-	-	-
Revised Funding Profile – Conservation Management Plans for Heritage Buildings (Feasibility)	(300)	300	-	-	-
Commonwealth Grants – Nation Building Program NP	479	484	469	-	-
Commonwealth Grants – Centenary of Canberra – Constitution Avenue Upgrade NP	1,500	7,500	18,000	15,000	-
Commonwealth Grants – Off Network Projects NP	(479)	(470)	(470)	-	-
Commonwealth Grants – Interstate Road Transport Program NP	44	68	95	553	604
Commonwealth Grants – Exotic Disease Preparedness NP	(27)	(38)	(38)	-	-
Commonwealth Grants – Network Projects – Local Government NP	295	33	-	-	-
2012-13 Budget	272,819	291,511	290,106	290,149	277,032

Changes to Appropriation - Controlled

Capital Injections	2011-12	2012-13	2013-14	2014-15	2015-16
	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	235,826	142,148	96,519	59,142	59,142

2nd Appropriation

Ashley Drive – Stage 1	-	7,000	-	-	-
FMA Section 16B Rollovers from 2010-11					
Upgrade of Airports Roads – Stage 2	4,202	-	-	-	-
Commonwealth Grants – Black Spot Program NP	2,217	-	-	-	-
Forde – Mulligans Flat Road Extensions and Water Quality Control Pond	1,337	-	-	-	-
Refurbishment of Albert Hall	747	-	-	-	-
Restoration of Tharwa Bridge	727	-	-	-	-
Upgrade of Callam Offices	679	-	-	-	-
Town and District Park Upgrades	565	-	-	-	-
Heavy Vehicle Safety Productivity Program – Bridge Strengthening	467	-	-	-	-
Shopping Centre Upgrade Program – Red Hill and Lyons	425	-	-	-	-
Transport for Canberra – Variable Message Signs	413	-	-	-	-
Mitchell Depot (Building 3) – Installation of Lift	400	-	-	-	-
Lawson – Ginninderra and Aikman Drives – Intersection Upgrade	360	-	-	-	-
Lake Ginninderra Community Path Lighting	303	-	-	-	-

Changes to Appropriation cont.

Changes to Appropriation - Controlled

Capital Injections	2011-12	2012-13	2013-14	2014-15	2015-16
	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Remediation of Fuel Storage Facilities	295	-	-	-	-
Transport for Canberra – Walking and Cycling Infrastructure	270	-	-	-	-
Mitchell Depot – Sewerage Sleeving	200	-	-	-	-
Mulligans Flat Dam Restoration	200	-	-	-	-
Bridge Strengthening on Commercial Routes	188	-	-	-	-
The Sanctuary at Tidbinbilla – Stage 2 and Birrigai Outdoor School Development	176	-	-	-	-
Magistrates Court – Condition Audit Upgrade Works	161	-	-	-	-
Playground Safety Program – Upgrade of Open Space Playground Assets in various Suburbs including Gowrie, Weston, Chapman, Kaleen, Macarthur, Greenway, Florey, Belconnen and Chifley	155	-	-	-	-
City West Infrastructure Stage 2 – Childers Street Precinct	150	-	-	-	-
Molonglo Corridor Tree Planting	144	-	-	-	-
Upgrade of Bunda Street Paving	144	-	-	-	-
Scollay Street Offices – Condition Audit Upgrade Works	140	-	-	-	-
Mulligans Flat Restoration and Interpretation	129	-	-	-	-
North Building Heating, Ventilation and Air Conditioning Works	119	-	-	-	-
Drought Proofing Parks and Open Space	117	-	-	-	-
Tharwa Bridge Foundation Works – Roads to Recovery Program	109	-	-	-	-
Lawson South – Road Intersections	107	-	-	-	-
Strategic Bushfire Management Plan Version 2	106	-	-	-	-
Climate Change Strategies – Installation of Solar Hot Water System (Dickson Motor Vehicle Registry), Water Collection and Reuse Systems (Fyshwick Depot) and Waterless Urinals at Government Owned Offices	102	-	-	-	-
Transport for Canberra – Point to Point Cameras	98	-	-	-	-
Drakeford Drive Pedestrian Link for Kambah P-10 School (Design)	94	-	-	-	-
Transport for Canberra – ACT Road Safety Strategy (Design)	88	-	-	-	-
Wanniassa Business Park – Upgrade Works and Energy Efficiency Initiatives	88	-	-	-	-
Bonner – Western Distributor Road and Sewer	78	-	-	-	-
Coombs and Wright – Water Supply	75	-	-	-	-
Smart Meter Installation and associated Electrical Works at Dickson Motor Vehicle Registry, 1 Moore Street Civic and North Building Civic	73	-	-	-	-
West Belconnen Landfill Sullage Pit Remediation	71	-	-	-	-
Dame Pattie Menzies House – Condition Audit Upgrade Works	67	-	-	-	-
Lake Ginninderra District Park Playground and Picnic Facilities	61	-	-	-	-
Landscape Upgrade Works at Oaks Estate including a Covered Barbeque Table, Barbeque and Playground Upgrade	61	-	-	-	-
Extension of the Mugga Lane Resource Management Centre Landfill Cell	54	-	-	-	-
Radio System Upgrade	48	-	-	-	-

Changes to Appropriation cont.

Changes to Appropriation - Controlled

Capital Injections	2011-12	2012-13	2013-14	2014-15	2015-16
	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Naas Road – Gudgenby Bridge (Design)	47	-	-	-	-
Transport for Canberra – Park and Ride Facilities	43	-	-	-	-
ACTION – Water Efficiency Improvements for Bus Wash Facilities	42	-	-	-	-
Urban Open Space – Upgrades	38	-	-	-	-
Enhance Library Collections	35	-	-	-	-
Phillip Business Park – Building Upgrades and Refurbishment	32	-	-	-	-
Landscape Upgrade Works Across Canberra, including Barbeques, Park and Street Furniture in Open Spaces and Shopping Centres, Shrub Beds, Bollards and Soil Stabilisation Works	29	-	-	-	-
Majura and Sutton Road Pavement Rehabilitation	26	-	-	-	-
Transport for Canberra – Installation of Bus Shelters	22	-	-	-	-
Civic Health Centre, Moore Street – Carpet Replacement and Toilet Upgrades	16	-	-	-	-
Enhancement of Library Collections	16	-	-	-	-
Upgrades to Hotel Kurrajong	14	-	-	-	-
Whole of Government Receipts and Payments System – Replacement	14	-	-	-	-
Toilet Refurbishments at Molonglo Reach and Acton District Parks and the Hughes and Chisholm Shopping Centres	12	-	-	-	-
Tree Replacement Program – At various locations in the Inner North and South Regions	12	-	-	-	-
Fairfax Centre O'Connor – Demolition and Site Remediation	11	-	-	-	-
Landscaping Works within the Arboretum at the Former CIT School of Horticulture Site in Weston	8	-	-	-	-
ACTION – Driver Seat Replacement Program	7	-	-	-	-
Transport for Canberra – Major Bus Stops Program	5	-	-	-	-
Foreshore Upgrades from Sullivan's Creek Bridge to the National Museum of Australia and from Dunrossil Drive to the English Garden in Weston Park	2	-	-	-	-
Transport for Canberra – Improvements to City Bus Services and Facilities	2	-	-	-	-
Care for Nature Reserves	2	-	-	-	-
Tuggeranong Town Park Stage	2	-	-	-	-
Monaro Highway Duplication (Canberra Ave to Newcastle Street)	(6,542)	-	-	-	-
North Weston Pond and Bridge – Additional Funding	(1,892)	-	-	-	-
Hume – Lanyon Drive Upgrade – Stage 2	(1,420)	-	-	-	-
Gungahlin Drive Extension – Stage 2	(1,351)	-	-	-	-
North-South Arterial Road for Molonglo Suburbs	(1,042)	-	-	-	-
Kings Highway Upgrade	(634)	-	-	-	-
Cycling Signage Footpaths	(492)	-	-	-	-
Remediation of West Belconnen Landfill Borrow Pit	(419)	-	-	-	-
Belconnen Skate Park (Design)	(398)	-	-	-	-
Lake Ginninderra Foreshore Stage 2 – (Emu Inlet) Upgrade	(217)	-	-	-	-
Transport for Canberra – Cotter Road Improvements	(91)	-	-	-	-

Changes to Appropriation cont.

Changes to Appropriation - Controlled

Capital Injections	2011-12	2012-13	2013-14	2014-15	2015-16
	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Transport for Canberra – Gungahlin Town Centre Major Bus Station	(48)	-	-	-	-
Transport for Canberra – Bike and Ride Facilities	(48)	-	-	-	-
Transport for Canberra – Real Time Passenger Information System	(42)	-	-	-	-
Transport for Canberra – Northbourne Avenue Bus Priority Measures and Dickson Major Bus Station	(34)	-	-	-	-
ACTION – Bus Fleet Replacement	(33)	-	-	-	-
Transport for Canberra – Erindale Centre Major Bus Station	(28)	-	-	-	-
Transport for Canberra – Phillip and Majura Avenues Intersection Upgrade	(22)	-	-	-	-
Transport for Canberra – Barry Drive and Clunies Ross Street Intersection Upgrade	(14)	-	-	-	-
ACTION – Bus Park Brake Control Devices	(14)	-	-	-	-
Transport for Canberra – Flemington Road Bus Priority Study (Design)	(5)	-	-	-	-
Kingston – Inner South Library Collection	(2)	-	-	-	-
Transport for Canberra – City Path Lighting	(1)	-	-	-	-
Transport for Canberra – Canberra Avenue Bus Priority Measures	(1)	-	-	-	-
Transport for Canberra – Belconnen to City Transitway Stage 1 (Barry Drive and College Street Sectors)	(1)	-	-	-	-
Jerrabomberra Wetlands Infrastructure Improvements	(1)	-	-	-	-
2012-13 Budget Policy Adjustments					
Mugga Lane – Clean Fill Transfer Site – Technical Investigation and Design	-	300	-	-	-
Mugga Lane – Landfill Extension Stage 5	-	2,000	9,850	8,000	-
Mugga Lane – Essential Road Infrastructure	-	930	-	-	-
Red Hill Nature Reserve Remediation (Design)	-	180	-	-	-
Transport for Canberra – West Belconnen Transit Stops and Terminus Improvements (Design)	-	-	250	-	-
Cotter Road Duplication Stage 2 – Yarralumla Creek Bridge to Tuggeranong Parkway (Design)	-	1,080	-	-	-
Duffy – Stormwater Augmentation Stage 1	-	500	-	-	-
Kingston – Wentworth Avenue Pavement Rehabilitation	-	1,000	-	-	-
Fyshwick Stormwater Augmentation Stage 3 (Design)	-	360	-	-	-
Gungahlin – Recycling Drop Off Centre	-	350	200	-	-
Completion of North Weston Pond – Post Asbestos Removal	-	15,000	-	-	-
Belconnen Lakeshore – Emu Inlet Stage 2 (Design)	-	250	-	-	-
Inner North – Off Leash Dog Park	-	60	240	-	-
Upgrade to Public Toilet Facilities	-	750	-	-	-
Playground Design and Safety Upgrades	-	1,000	-	-	-
Upgrade to Furniture and Bins in Parks and Shopping Centres Across the City	-	600	-	-	-
Footpath Improvements	-	600	-	-	-
Replacement of Aged and Vandalised Assets	-	770	-	-	-
Upgrade to Belconnen Dog Park	-	170	-	-	-
Glebe Park Pavement Replacement	-	230	-	-	-

Changes to Appropriation cont.

Changes to Appropriation - Controlled

Capital Injections	2011-12	2012-13	2013-14	2014-15	2015-16
	Est. Out. \$'000	Budget \$'000	Estimate \$'000	Estimate \$'000	Estimate \$'000
Transport for Canberra – Bus Stop Upgrades to Disability Standards Stage 2	-	1,500	1,250	1,000	750
Molonglo Riverside Park Stage 1	-	3,800	700	-	-
Transport for Canberra – Erindale Bus Station (Design)	-	350	-	-	-
Transport for Canberra – Barton Bus Station	-	1,000	500	-	-
Transport for Canberra – Walking and Cycling Infrastructure Stage 3	-	750	1,250	1,750	1,750
Belconnen – William Slim Drive Duplication (Design)	-	1,000	-	-	-
Transport for Canberra – Belconnen to City Transitway – College Street Section	-	700	2,300	-	-
Nicholls – Gundaroo Drive Duplication (Design)	-	1,500	-	-	-
Amaroo – Horse Park Drive and Katherine Avenue Intersection Upgrade (Design)	-	308	-	-	-
Harrison – Horse Park Drive and Mapleton Avenue Intersection Upgrade (Design)	-	308	-	-	-
Crace – William Slim Drive and Barton Highway Roundabout Signalisation (Design)	-	120	-	-	-
Red Hill – Astralobe Street Traffic Management Measures	-	750	-	-	-
Garbage and Recycling Bin Replacement Program	-	-	500	500	500
ACTION Bus Replacement Program	-	9,723	9,575	9,575	9,575
Replacement of Document Management System	-	200	-	-	-
Transport for Canberra – Additional MyWay Recharge Agent Facilities	-	100	-	-	-
Ceasing Initiative – Accessible Public Toilets (Partial)	-	(465)	-	-	-
Ceasing Initiative – Transport for Canberra – City Area Bus Layover Facility (Design)	-	(500)	-	-	-
Ceasing Initiative – Transport for Canberra – Traffic Camera Network Upgrade	(500)	-	-	-	-
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	499
Transfer – Transport Planning Capital Projects to ESDD (Finalisation)	(3,800)	-	-	-	-
Transfer – Gold Creek Homestead Stabilisation from EDD	450	-	-	-	-
Transfer – National Arboretum Canberra from EDD	14,216	7,100	5,000	5,000	-
Revised Funding Profile – Transport for Canberra – Belconnen to City Transitway Stage 1 (Barry Drive and College Street Sectors)	(6,082)	6,082	-	-	-
Revised Funding Profile – Transport for Canberra – Canberra Avenue Bus Priority Measures	(100)	1,950	(1,850)	-	-
Revised Funding Profile – Transport for Canberra – City Area Bus Layover Facility (Design)	(500)	500	-	-	-
Revised Funding Profile – Transport for Canberra – Flemington Road Bus Priority Study (Design)	(145)	145	-	-	-
Revised Funding Profile – Transport for Canberra – Gungahlin Town Centre Major Bus Station	(2,419)	2,419	-	-	-
Revised Funding Profile – Transport for Canberra – Improvements to City Bus Services and Facilities	(400)	400	-	-	-
Revised Funding Profile – Transport for Canberra – Majura Parkway	-	(10,000)	-	10,000	-

Changes to Appropriation cont.

Changes to Appropriation - Controlled

Capital Injections	2011-12	2012-13	2013-14	2014-15	2015-16
	Est. Out. \$'000	Budget \$'000	Estimate \$'000	Estimate \$'000	Estimate \$'000
Revised Funding Profile – Transport for Canberra – Northbourne Ave Bus Priority Measures	(566)	566	-	-	-
Revised Funding Profile – Transport for Canberra – Parkes Way Widening	(700)	(3,500)	4,200	-	-
Revised Funding Profile – Transport for Canberra – Point to Point Cameras	(390)	390	-	-	-
Revised Funding Profile – Transport For Canberra – Real Time Passenger Information System	(3,745)	3,745	-	-	-
Revised Funding Profile – Transport for Canberra – Variable Message Signs	(1,190)	1,190	-	-	-
Revised Funding Profile – Transport for Canberra – Walking and Cycling Infrastructure	(3,300)	3,300	-	-	-
Revised Funding Profile – Transport for Canberra – Woden Bus Depot Upgrade	(850)	1,336	55	(541)	-
Revised Funding Profile – Upgrade of Callam Offices	(300)	300	-	-	-
Revised Funding Profile – Transport for Canberra – Barry Drive and Clunies Ross Street Intersection Upgrade	(1,000)	1,000	-	-	-
Revised Funding Profile – Accessible Public Toilets	(950)	950	-	-	-
Revised Funding Profile – ACT New Landfill and Other Studies	(1,877)	1,877	-	-	-
Revised Funding Profile – ACTION – Fuel Facilities at Depots	(2,030)	2,030	-	-	-
Revised Funding Profile – ACTION Bus Fleet Replacement	(5,163)	5,163	-	-	-
Revised Funding Profile – Ashley Drive – Stage 1	300	(1,300)	1,000	-	-
Revised Funding Profile – Centenary Trail	(1,400)	1,400	-	-	-
Revised Funding Profile – Construction of Workshop Spaces – Hume Resource Recovery Estate	(1,294)	1,294	-	-	-
Revised Funding Profile – Eastern Valley Way – Stage 2 Inlet and Public Realm	(2,400)	2,400	-	-	-
Revised Funding Profile – Extension of the Mugga Lane Resource Management Centre Landfill Cell	(2,204)	1,764	440	-	-
Revised Funding Profile – Gungahlin Drive Extension – Stage 2	(6,000)	5,500	500	-	-
Revised Funding Profile – Invasive Environmental Weed Control – Lake Burley Griffin	100	(100)	-	-	-
Revised Funding Profile – Jerrabomberra Wetlands Infrastructure Improvements	(462)	(538)	1,000	-	-
Revised Funding Profile – Kings Highway Upgrade	(1,006)	1,006	-	-	-
Revised Funding Profile – Molonglo Riverside Park Planning (Design)	(1,505)	1,505	-	-	-
Revised Funding Profile – Namadgi P10 School – Pedestrian Bridge	(3,500)	3,500	-	-	-
Revised Funding Profile – North Weston Pond and Bridge – Additional Funding	5,000	(5,000)	-	-	-
Revised Funding Profile – Park Signs	(20)	20	-	-	-
Revised Funding Profile – Remediation of Fuel Storage Facilities	(300)	300	-	-	-
Revised Funding Profile – Remediation of West Belconnen Land Fill Borrow Pit	(769)	619	150	-	-
Revised Funding Profile – Restoration of Tharwa Bridge	(500)	500	-	-	-
Revised Funding Profile – Restoration of Waterways and Surrounds	(400)	400	-	-	-

Changes to Appropriation cont.

Changes to Appropriation - Controlled

Capital Injections	2011-12	2012-13	2013-14	2014-15	2015-16
	Est. Out. \$'000	Budget \$'000	Estimate \$'000	Estimate \$'000	Estimate \$'000
Revised Funding Profile – Shopping Centre Upgrade Program – Red Hill and Lyons	(820)	820	-	-	-
Revised Funding Profile – Strategic Bushfire Management Plan Version 2	(400)	400	-	-	-
Revised Funding Profile – The Sanctuary at Tidbinbilla – Stage 2 and Birrigai Outdoor School Development	(1,126)	1,126	-	-	-
Revised funding Profile – Town and District Park Upgrades	(278)	278	-	-	-
Revised Funding Profile – Lake Ginninderra Foreshore – Stage 2 (Emu Inlet) Upgrade	1,014	(1,014)	-	-	-
Revised Funding Profile – Mugga Lane – Rehabilitation of Old Landfill Cells	-	(160)	160	-	-
Revised Funding Profile – Gold Creek Homestead Stabilisation	(450)	450	-	-	-
Revised Funding Profile – Official Opening 2013 – National Arboretum Canberra	(6,500)	6,500	-	-	-
Revised Funding Profile – National Arboretum Canberra (Commonwealth Contribution)	(2,000)	12,000	(5,000)	(5,000)	-
Revised Funding Profile – Nation Building Program – Off Network Projects	(2,000)	2,000	-	-	-
Revised Funding Profile – Roads to Recovery Program	(3,884)	3,884	-	-	-
Cessation – Mugga Lane – Rehabilitation of Old Landfill Cells	-	-	-	-	(800)
Cessation – Transport for Canberra – City Path Lighting	-	-	-	-	(100)
Cessation – Transport for Canberra – Majura Parkway	-	-	-	-	(34,000)
Cessation – West Belconnen Resource Management Centre Rehabilitation of Landfill Cells	-	-	-	-	(800)
Cessation – Transport for Canberra – Woden Bus Depot Upgrade	-	-	-	-	(541)
Cessation – Transport for Canberra – Public Transport Infrastructure	-	-	-	-	(500)
Commonwealth Grants – Majura Parkway NP	-	-	50,000	64,500	20,000
Commonwealth Grants – Black Spots Program NP	966	966	966	975	975
Commonwealth Grants – Heavy Vehicle Safety Program NP	43	162	488	326	327
Commonwealth Grants – Roads to Recovery Program NP	6,073	3,427	-	5,600	5,600
Commonwealth Grants – Sustainable Australia – Managed Motorways NP	-	-	-	324	-
Commonwealth Grants – Nation Building Program NP	(8,501)	(966)	(966)	-	-
Commonwealth Grants – Off Network Projects NP	(1,754)	-	-	-	-
2012-13 Budget	180,963	266,508	179,277	161,151	62,377

2012-13 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
New Capital Works						
<u>Roads ACT</u>						
Transport for Canberra – West Belconnen Transit Stops and Terminus Improvements (Design)	250	-	-	250	-	Jun 2014
Cotter Road Duplication Stage 2 – Yarralumla Creek Bridge to Tuggeranong Parkway (Design)	1,080	-	1,080	-	-	Jun 2013
Duffy – Stormwater Augmentation Stage 1	500	-	500	-	-	Jun 2013
Kingston – Wentworth Avenue Pavement Upgrade	1,000	-	1,000	-	-	Jun 2013
Fyshwick – Stormwater Augmentation Stage 3 (Design)	360	-	360	-	-	Jun 2013
<u>ACT NoWaste</u>						
Mugga Lane – Clean Fill Transfer Site – Technical Investigation (Design)	300	-	300	-	-	Jun 2013
Mugga Lane – Land Fill Extension Stage 5	19,850	-	2,000	9,850	8,000	Jun 2015
Mugga Lane – Essential Road Infrastructure (Design)	930	-	930	-	-	Jun 2013
Gungahlin – Recycling Drop Off Centre	550	-	350	200	-	Jun 2014
<u>ACTION</u>						
ACTION – Third Major Bus Depot (Feasibility)	201	-	100	101	-	Jun 2014
<u>Parks, Conservation and Land</u>						
Red Hill Nature Reserve Remediation (Design)	180	-	180	-	-	Jun 2013
Total New Capital Works	25,201	-	6,800	10,401	8,000	
Urban Improvement Program						
Belconnen Lakeshore – Emu Inlet Stage 2 (Design)	250	-	250	-	-	Jun 2013
Inner North – Dog Off Leash Park Upgrade to Public Toilet Facilities	300	-	60	240	-	Jun 2014
Playground Designs and Safety Upgrades	750	-	750	-	-	Jun 2013
Upgrade Furniture and Bins in Parks and Shopping Centres Across the City	1,000	-	1,000	-	-	Jun 2013
Upgrade Furniture and Bins in Parks and Shopping Centres Across the City	600	-	600	-	-	Jun 2013
Footpath Improvements	600	-	600	-	-	Jun 2013
Replacement of Aged and Vandalised Public Assets	770	-	770	-	-	Jun 2013
Upgrade to Belconnen Dog Park	170	-	170	-	-	Jun 2013
Glebe Park Pavement Replacement	230	-	230	-	-	Jun 2013
Transport for Canberra – Bus Stop Upgrades to Disability Standards Stage 2 ¹	4,500	-	1,500	1,250	1,000	Jun 2016
Molonglo Riverside Park Stage 1	4,500	-	3,800	700	-	Jun 2014
Transport for Canberra – Erindale Bus Station (Design)	350	-	350	-	-	Jun 2013
Transport for Canberra – Barton Bus Station	1,500	-	1,000	500	-	Jun 2014
Transport for Canberra – Walking and Cycling Infrastructure Stage 3 ²	5,500	-	750	1,250	1,750	Jun 2016

2012-13 Capital Works Program cont.

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
Urban Improvement Program cont.						
Belconnen – William Slim Drive Duplication (Design)	1,000	-	1,000	-	-	Jun 2013
Transport for Canberra – Belconnen to City Transitway – College Street Section	3,000	-	700	2,300	-	Jun 2014
Nicholls – Gundaroo Drive Duplication (Design)	1,500	-	1,500	-	-	Jun 2013
Amaroo – Horse Park Drive and Katherine Avenue Intersection Upgrade (Design)	308	-	308	-	-	Jun 2013
Harrison – Horse Park Drive and Mapleton Avenue Intersection Upgrade (Design)	308	-	308	-	-	Jun 2013
Crace – William Slim Drive and Barton Highway Roundabout Signalisation (Design)	120	-	120	-	-	Jun 2013
Red Hill – Astrolabe Street Traffic Management Measures	750	-	750	-	-	Jun 2013
Total Urban Improvement Program	28,006	-	16,516	6,240	2,750	
Capital Upgrades						
Yarralumla Nursery	835	-	835			
Road Safety Measures and Rehabilitation	4,625	-	4,625			
Water Resources/Stormwater Improvements	1,890	-	1,890			
Sustainable Transport Initiatives	250	-	250			
Neighbourhood Improvements	3,490	-	3,490			
Residential Street Improvements	225	-	225			
Open Space Improvements	1,782	-	1,782			
ACT NoWaste	1,625	-	1,625			
ACTION	1,840	-	1,840			
Property Upgrades	2,434	-	2,434			
Total Capital Upgrades	18,996	-	18,996			
Total New Works	72,203	-	42,312	16,641	10,750	
Works in Progress						
<i>Roads ACT</i>						
Ashley Drive	7,000	300	5,700	1,000	-	Dec 2013
Constitution Avenue	42,000	1,500	7,500	18,000	15,000	Jun 2015
Transport for Canberra – Majura Parkway ³	288,000	9,500	40,000	110,000	108,500	Jun 2016
Transport for Canberra – Walking and Cycling Infrastructure	4,800	1,500	3,300	-	-	Jun 2013
Transport for Canberra – City Path Lighting	400	100	100	100	100	Jun 2015
Namadgi P-10 School – Pedestrian Bridge	6,000	2,500	3,500	-	-	Aug 2012
Transport for Canberra – Public Transport Infrastructure	2,000	500	500	500	500	Jun 2015
Restoration of Tharwa Bridge	18,935	18,435	500	-	-	Jun 2013
Transport for Canberra – Flemington Road Bus Priority Study (Design)	750	605	145	-	-	Sep 2012
Transport for Canberra – Parkes Way Widening	14,700	500	10,000	4,200	-	Jun 2014

2012-13 Capital Works Program cont.

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
Works in Progress cont.						
Transport for Canberra – Cotter Road Improvements	7,150	710	6,440	-	-	Jun 2013
Transport for Canberra – Major Bus Stops Program	1,750	950	800	-	-	Jun 2013
Transport for Canberra – Canberra Avenue Bus Priority Measures	8,200	400	5,800	2,000	-	Apr 2014
Transport for Canberra – Northbourne Avenue Bus Priority Measures	950	384	566	-	-	Jun 2013
Transport for Canberra – Park and Ride Facilities	3,800	1,800	1,000	1,000	-	Jun 2014
Transport for Canberra – Improvements to City Bus Services and Facilities	2,000	600	1,400	-	-	Mar 2013
Transport for Canberra – Gungahlin Town Centre Major Bus Station	3,325	906	2,419	-	-	Jun 2013
Transport for Canberra – Bike and Ride Facilities	700	500	200	-	-	Jun 2013
Transport for Canberra – Belconnen to City Transitway Stage 1 (Barry Drive and College Street Sectors)	8,500	2,418	6,082	-	-	Jun 2013
Transport for Canberra – Barry Drive and Clunies Ross Street Intersection Upgrade	7,000	3,100	3,900	-	-	Sep 2012
Cycling, Signage, Footpaths	9,000	6,900	2,100	-	-	Jun 2013
North Weston Pond ⁴	55,000	40,000	15,000	-	-	Mar 2013
Kings Highway Upgrade	15,000	13,994	1,006	-	-	Aug 2012
Monaro Hwy Duplication	18,500	16,500	2,000	-	-	Sep 2012
Gungahlin Drive Extension – Stage 2	81,700	75,700	5,500	500	-	Jun 2014
<i><u>Parks, Conservation and Land</u></i>						
Centenary Trail	3,300	300	2,800	200	-	Jun 2014
Molonglo Riverside Park Planning (Design)	1,900	395	1,505	-	-	Jun 2013
Eastern Valley Way Inlet – Stage 2 Inlet and Public Realm	4,520	1,000	3,520	-	-	Jun 2013
Invasive Environmental Weed Control – Lake Burley Griffin	300	250	50	-	-	Jun 2013
Restoration of Waterways and Surrounds	1,500	1,100	400	-	-	Jun 2013
Park Signs	100	80	20	-	-	Sep 2012
Accessible Public Toilets	735	250	485	-	-	Jun 2013
Strategic Bushfire Management Plan Version 2	3,798	1,466	1,358	974	-	Jun 2014
Jerrabomberra Wetlands Infrastructure Improvements	2,341	209	1,132	1,000	-	Jun 2014
Shopping Centre Upgrade Program – Red Hill and Lyons	8,150	2,230	4,420	1,500	-	Jun 2014
Town and District Park Upgrades	6,000	3,222	778	2,000	-	Jun 2014
The Sanctuary at Tidbinbilla – Stage 2 and Birrigai Outdoor School Development	2,200	1,074	1,126	-	-	Jun 2013
National Arboretum Canberra (Commonwealth Contribution)	18,600	2,300	16,300	-	-	Jun 2013
Official Opening 2013 – National Arboretum Canberra	22,620	13,320	9,300	-	-	Feb 2013

2012-13 Capital Works Program cont.

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
Works in Progress cont.						
<i>ACTION</i>						
Transport for Canberra – Woden Bus Depot Upgrade	3,666	393	1,912	1,361	-	Jun 2014
ACTION – Fuel Facilities at Depots	4,383	510	3,873	-	-	Jun 2013
<i>ACT NoWaste</i>						
Construction of Workshop Spaces – Hume Resource Recovery Estate	1,770	476	1,294	-	-	Oct 2012
West Belconnen Resource Management Centre Rehabilitation of Landfill Cells	2,550	550	600	600	800	Jun 2015
Mugga Lane – Rehabilitation of Old Landfill Cells	3,100	700	640	960	800	Jun 2015
ACT New Landfill and Other Studies	2,750	873	1,877	-	-	Jun 2013
Extension of the Mugga Lane Resource Management Centre Landfill Cell	4,400	1,796	1,964	640	-	Jun 2014
Mugga Lane Resource Management Centre – Future Options (Feasibility)	1,250	274	976	-	-	Jun 2013
Remediation of West Belconnen Land Fill Borrow Pit	2,783	2,014	619	150	-	Nov 2013
<i>Property</i>						
Gold Creek Homestead Stabilisation	450	-	450	-	-	Jun 2013
Conservation Management Plans for Heritage Buildings (Feasibility)	800	500	300	-	-	Jun 2013
Remediation of Fuel Storage Facilities	1,000	700	300	-	-	Jun 2013
Upgrade of Callam Offices	811	511	300	-	-	Jun 2013
Total Works in Progress	712,937	236,795	183,757	146,685	125,700	
Total Capital Works Program	785,140	236,795	226,069	163,326	136,450	

Notes:

1. An additional \$0.750 million is forecast for the 2015-16 financial year.
2. An additional \$1.750 million is forecast for the 2015-16 financial year.
3. An additional \$20 million is forecast for the 2015-16 financial year.
4. The 2012-13 Budget provides an additional \$15 million for Completion of North Weston Pond – Post Asbestos Removal.

Territory and Municipal Services Directorate Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
270,991	Government Payment for Outputs	272,819	291,511	7	290,106	290,149	277,032
3,705	Taxes, Fees and Fines	3,759	3,769	..	3,896	3,903	3,905
19,179	User Charges - Non ACT Government	17,849	16,436	-8	16,915	17,388	18,047
94,473	User Charges - ACT Government	88,189	91,300	4	93,613	96,376	99,586
0	Grants from the Commonwealth	1,086	0	-100	0	0	0
1,171	Other Revenue	4,239	733	-83	741	748	751
1,671	Resources Received Free of Charge	1,252	1,278	2	1,303	1,329	1,350
391,190	Total Revenue	389,193	405,027	4	406,574	409,893	400,671
Gains							
71,201	Other Gains	74,537	91,192	22	120,241	112,099	80,705
71,201	Total Gains	74,537	91,192	22	120,241	112,099	80,705
462,390	Total Income	463,730	496,219	7	526,815	521,992	481,376
Expenses							
68,160	Employee Expenses	70,456	70,633	..	70,431	71,147	71,603
11,734	Superannuation Expenses	11,781	11,016	-6	10,729	10,499	10,267
225,311	Supplies and Services	218,994	226,907	4	234,821	238,215	228,863
145,606	Depreciation and Amortisation	142,154	145,747	3	147,253	151,343	152,279
1,974	Borrowing Costs	1,947	1,664	-15	1,438	1,357	1,357
836	Cost of Goods Sold	1,286	1,271	-1	1,309	1,347	1,387
72,514	Grants and Purchased Services	73,913	82,086	11	76,644	76,468	76,322
461	Other Expenses	8,031	637	-92	647	662	672
526,596	Total Ordinary Expenses	528,562	539,961	2	543,272	551,038	542,750
-64,205	Operating Result	-64,832	-43,742	33	-16,457	-29,046	-61,374
113,398	Inc/Dec in Asset Revaluation Reserve Surpluses	0	1,613	#	2,762	1,063	-86
113,398	Total Other Comprehensive Income	0	1,613	#	2,762	1,063	-86
49,193	Total Comprehensive Income	-64,832	-42,129	35	-13,695	-27,983	-61,460

Territory and Municipal Services Directorate Balance Sheet

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Current Assets							
43,336	Cash and Cash Equivalents	11,653	13,035	12	14,606	16,582	18,562
28,399	Receivables	21,178	21,283	..	21,584	21,939	22,290
81	Investments	0	0	-	0	0	0
4,826	Inventories	2,618	2,769	6	2,920	3,071	3,222
375	Assets Held for Sale	897	875	-2	854	833	813
2,364	Other Current Assets	2,003	2,025	1	2,046	2,067	2,087
79,381	Total Current Assets	38,349	39,987	4	42,010	44,492	46,974
Non Current Assets							
2,363	Receivables	4,930	4,930	-	4,930	4,930	4,930
8,454,615	Property, Plant and Equipment	8,548,411	8,682,934	2	8,756,680	8,746,323	8,701,986
125,257	Investment Property	0	0	-	0	0	0
351	Intangibles	7,367	12,156	65	10,605	9,053	7,502
193,017	Capital Works in Progress	217,289	263,310	21	346,509	439,202	460,621
27,704	Other Non-Current Assets	26,045	26,045	-	26,045	26,045	26,045
8,803,307	Total Non Current Assets	8,804,042	8,989,375	2	9,144,769	9,225,553	9,201,084
8,882,688	TOTAL ASSETS	8,842,391	9,029,362	2	9,186,779	9,270,045	9,248,058
Current Liabilities							
46,795	Payables	15,496	15,577	1	15,631	15,734	15,837
757	Interest-Bearing Liabilities	757	470	-38	0	0	0
2,308	Finance Leases	2,919	2,007	-31	1,376	1,053	730
22,113	Employee Benefits	26,714	26,937	1	27,220	27,507	27,793
8,826	Other Liabilities	6,405	6,404	..	6,342	6,342	6,342
80,799	Total Current Liabilities	52,291	51,395	-2	50,569	50,636	50,702
Non Current Liabilities							
142	Payables	0	0	-	0	0	0
471	Interest-Bearing Liabilities	471	0	-100	0	0	0
6,760	Finance Leases	5,650	4,945	-12	4,472	4,000	3,528
1,686	Employee Benefits	1,495	1,481	-1	1,440	1,400	1,359
33,551	Other Non-Current Provisions	16,757	16,757	-	16,757	16,757	16,757
0	Other	3,924	11,424	191	29,424	2,424	2,424
42,610	Total Non Current Liabilities	28,297	34,607	22	52,093	24,581	24,068
123,409	TOTAL LIABILITIES	80,588	86,002	7	102,662	75,217	74,770
8,759,279	NET ASSETS	8,761,803	8,943,360	2	9,084,117	9,194,828	9,173,288
REPRESENTED BY FUNDS EMPLOYED							
5,592,496	Accumulated Funds	5,575,114	5,755,058	3	5,893,053	6,002,701	5,981,247
3,166,783	Reserves	3,186,689	3,188,302	..	3,191,064	3,192,127	3,192,041
8,759,279	TOTAL FUNDS EMPLOYED	8,761,803	8,943,360	2	9,084,117	9,194,828	9,173,288

**Territory and Municipal Services Directorate
Statement of Changes in Equity**

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
5,330,845	Opening Accumulated Funds	5,453,420	5,575,114	2	5,755,058	5,893,053	6,002,701
3,053,385	Opening Asset Revaluation Reserve	3,186,689	3,186,689	-	3,188,302	3,191,064	3,192,127
8,384,230	Balance at the Start of the Reporting Period	8,640,109	8,761,803	1	8,943,360	9,084,117	9,194,828
Comprehensive Income							
-64,205	Operating Result for the Period	-64,832	-43,742	33	-16,457	-29,046	-61,374
113,398	Inc/Dec in Asset Revaluation Reserve Surpluses	0	1,613	#	2,762	1,063	-86
49,193	Total Comprehensive Income	-64,832	-42,129	35	-13,695	-27,983	-61,460
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
198,303	Capital Injections	157,433	235,866	50	166,894	151,164	52,390
135,404	Inc/Dec in Net Assets due to Admin Restructure	36,944	0	-100	0	0	0
-7,851	Dividend Approved	-7,851	-12,180	-55	-12,442	-12,470	-12,470
325,856	Total Transactions Involving Owners Affecting Accumulated Funds	186,526	223,686	20	154,452	138,694	39,920
Closing Equity							
5,592,496	Closing Accumulated Funds	5,575,114	5,755,058	3	5,893,053	6,002,701	5,981,247
3,166,783	Closing Asset Revaluation Reserve	3,186,689	3,188,302	..	3,191,064	3,192,127	3,192,041
8,759,279	Balance at the End of the Reporting Period	8,761,803	8,943,360	2	9,084,117	9,194,828	9,173,288

Territory and Municipal Services Directorate Cash Flow Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
197,161	Cash from Government for Outputs	197,239	207,742	5	211,557	211,718	198,747
73,830	Cash from Government - CSO Payments	75,580	83,769	11	78,549	78,431	78,285
3,705	Taxes, Fees and Fines	3,759	3,769	..	3,896	3,903	3,905
113,935	User Charges	106,322	107,099	1	110,101	113,298	117,170
0	Grants Received from the Commonwealth	1,086	0	-100	0	0	0
40,875	Other Receipts	43,943	31,668	-28	25,842	25,660	25,660
429,506	Operating Receipts	427,929	434,047	1	429,945	433,010	423,767
Payments							
65,535	Related to Employees	66,062	68,428	4	68,282	68,998	69,456
11,950	Related to Superannuation	11,997	11,239	-6	10,956	10,733	10,501
216,630	Related to Supplies and Services	222,336	220,452	-1	226,992	230,803	221,426
211	Borrowing Costs	184	83	-55	83	81	81
72,513	Grants and Purchased Services	73,912	82,085	11	76,643	76,468	76,322
42,482	Other	43,770	34,308	-22	29,511	29,268	29,318
409,321	Operating Payments	418,261	416,595	..	412,467	416,351	407,104
20,185	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	9,668	17,452	81	17,478	16,659	16,663
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
199,035	Purchase of Property, Plant and Equipment and Capital Works	153,251	230,884	51	168,664	152,461	53,687
0	Purchase of Land and Intangibles	6,000	6,300	5	0	0	0
37,523	Capital Payments to Government Agencies	23,530	30,642	30	12,383	9,987	9,987
236,558	Investing Payments	182,781	267,826	47	181,047	162,448	63,674
-236,558	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-182,781	-267,826	-47	-181,047	-162,448	-63,674
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
235,826	Capital Injections from Government	180,963	266,508	47	179,277	161,151	62,377
11,964	Receipt of Transferred Cash Balances	1,099	0	-100	0	0	0
247,790	Financing Receipts	182,062	266,508	46	179,277	161,151	62,377
Payments							
7,851	Dividends to Government	7,851	12,180	55	12,442	12,470	12,470

**Territory and Municipal Services Directorate
Cash Flow Statement**

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
3,446	Repayment of Advance to Government Agencies	3,446	0	-100	0	0	0
701	Repayment of Borrowings	701	757	8	470	0	0
2,129	Repayment of Finance Leases	2,129	1,815	-15	1,225	916	916
2,528	Payment of Transferred Cash Balances	1,314	0	-100	0	0	0
16,655	Financing Payments	15,441	14,752	-4	14,137	13,386	13,386
231,135	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	166,621	251,756	51	165,140	147,765	48,991
14,762	NET INCREASE / (DECREASE) IN CASH HELD	-6,492	1,382	121	1,571	1,976	1,980
28,655	CASH AT THE BEGINNING OF REPORTING PERIOD	18,145	11,653	-36	13,035	14,606	16,582
43,417	CASH AT THE END OF REPORTING PERIOD	11,653	13,035	12	14,606	16,582	18,562

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs:
 - the increase of \$1.828 million in the 2011-12 estimated outcome from the original budget is mainly due to the expenditure of funds for Constitution Avenue improvements (\$1.5 million), the revised wage parameters (\$1.555 million), and the transfer of the National Arboretum Canberra from EDD (\$1.341 million), partially offset by the finalisation of transfers between TAMS and JACSD, ESDD and EDD (\$2.702 million); and
 - the increase of \$18.692 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to new initiatives (\$16.714 million), transfer of funding for the National Arboretum Canberra (\$1.873 million), Commonwealth funding for Constitution Avenue improvements (\$6 million) and the revised wage parameters (\$2.299 million), offset by the completion of prior year initiatives (\$3.489 million), and savings initiatives (\$4.430 million).
- user charges – non ACT Government: the decrease of \$1.330 million in the 2011-12 estimated outcome from the original budget and the decrease of \$1.413 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to decreased activity levels across the Directorate.
- user charges – ACT Government:
 - the decrease of \$6.284 million in the 2011-12 estimated outcome from the original budget is mainly due to the internal elimination of transactions relating to government occupied property; and
 - the increase of \$3.111 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to indexation of estimated revenues related to services provided to other Directorates, particularly property related costs for office accommodation and government buildings.
- grants from the Commonwealth: the increase of \$1.086 million in the 2011-12 estimated outcome from the original budget and the decrease of \$1.086 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the one-off receipt of the Regional and Local Community Infrastructure funding for parkland facilities.
- other revenue: the increase of \$3.068 million in the 2011-12 estimated outcome from the original budget is due to unbudgeted estimated insurance recoveries from the ACT Insurance Authority as a result of extreme weather events during 2011-12.
- resources received free of charge: the decrease of \$0.419 million in the 2011-12 estimated outcome from the original budget is due to the lower than expected costs associated with communication and legal services.
- other gains: the increase of \$3.336 million in the 2011-12 estimated outcome from the original budget and the increase of \$16.655 million in 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the transfer of infrastructure assets associated with land development from the LDA.

- employee and superannuation expenses:
 - the increase of \$2.343 million in the 2011-12 estimated outcome from the original budget is mainly due to the outcome of the revised wage parameters (\$0.899 million) and the impact of the discount rate on the long service leave liability (\$1.272 million); and
 - the decrease of \$0.588 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to savings initiatives (\$1.679 million), offset by the outcome of the revised wage parameters (\$0.704 million) and new initiatives (\$0.749 million).
- supplies and services:
 - the decrease of \$6.317 million in the 2011-12 estimated outcome from the original budget is mainly due to the finalisation of transfers between TAMS and JACSD, ESDD and EDD (\$2.580 million), re-profiling of capital works projects (\$0.490 million), the internal elimination of transactions relating to government occupied property (\$6.153 million) and reduced estimate of resources received free of charge from JACS (\$0.419 million), offset by expenditure on Constitution Avenue improvements (\$1.5 million), and expenses resulting from extreme weather events during 2011-12 (\$3 million); and
 - the increase of \$7.913 million in the 2012-13 Budget from the 2011-12 estimated outcome is predominately due to anticipated expenditure of funds for Constitution Avenue (\$6 million) and the National Arboretum Canberra (\$1.873 million) and new initiatives (\$7.824 million), offset by the completion of prior year initiatives (\$3.802 million), and savings initiatives (\$3.266 million).
- depreciation and amortisation: the increase of \$3.592 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the completion of capital works projects and the transfer of infrastructure assets from the LDA associated with development.
- borrowing costs: the decrease of \$0.283 million in the 2012-13 Budget from the 2011-12 estimated outcome is primarily due to decreased interest payments on finance leases.
- cost of goods sold: the increase of \$0.450 million in the 2011-12 estimated outcome from the original budget is due to a reclassification of sales transactions.
- grants and purchased services:
 - the increase of \$1.399 million in the 2011-12 estimated outcome from the original budget is mainly due to the outcome of the revised wage parameters for ACTION; and
 - the increase of \$8.173 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to new ACTION initiatives.

- other expenses: the increase of \$7.570 million in the 2011-12 estimated outcome from the original budget and the decrease of \$7.394 million in 2012-13 Budget from the 2011-12 estimated outcome is mainly due to one-off expenses associated with the transfer of Arscott House to EDD (\$5.012 million) and the write-off of Yarralumla Nursery stock (\$1.7 million).
- increase/decrease in asset revaluation reserve surpluses: the decrease of \$113.398 million in the 2011-12 estimated outcome from the original budget is due to the 2011-12 Budget reflecting Administrative Arrangement transfers expected to occur during 2011-12, which actually took place in 2010-11. The transfers are reflected in the 2010-11 audited results.

Balance Sheet

- cash and cash equivalents:
 - the decrease of \$31.683 million in the 2011-12 estimated outcome from the original budget is mainly due to the flow-on effects of the 2010-11 audited financial results and the finalisation of the administrative arrangements from 2010-11; and
 - the increase of \$1.382 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the timing of cash needs.
- inventories: the decrease of \$2.208 million in the 2011-12 estimated outcome from the original budget is primarily due to the flow-on effects of the 2010-11 audited financial results and the write-off of Yarralumla Nursery stock (\$1.7 million).
- property, plant and equipment:
 - the increase of \$93.796 million in the 2011-12 estimated outcome from the original budget is predominantly due to the impact of asset revaluations undertaken as part of the 2010-11 audit process; and
 - the increase of \$134.523 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the flow-on effects of the 2010-11 audited financial results and the estimated transfer of assets from the LDA and other agencies associated with land development (\$91 million).
- investment property: the decrease of \$125.257 million in the 2011-12 estimated outcome from the original budget is due to the reclassification of these assets consistent with accounting standards.
- intangibles:
 - the increase of \$7.016 million in the 2011-12 estimated outcome from the original budget is mainly due to the flow-on effects of the 2010-11 audited financial results and the inclusion of the Real Time Passenger Information System project; and
 - the increase of \$4.789 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the expected completion of the Real Time Passenger Information System project.

- capital works in progress:
 - the increase of \$24.272 million in the 2011-12 estimated outcome from the original budget is mainly due to the flow-on effects of the 2010-11 audited financial results (\$32.688 million), and transfer of the functions from EDD and ESDD (\$45.771 million), offset by revised funding for capital projects (\$64.511 million) and revised Commonwealth Grants; and
 - the increase of \$46.021 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to new initiatives (\$38.216 million).
- current and non current interest bearing liabilities: the decrease of \$0.758 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the finalisation of liabilities related to government occupied properties including Dame Pattie Menzies House and the Magistrates Court.
- current and non current finance leases: the decrease of \$1.617 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the finalisation of leases related to commercial vehicles and equipment.
- current and non current employee benefits:
 - the increase of \$4.410 million in the 2011-12 estimated outcome from the original budget is due to the flow-on effects of the 2010-11 audited financial results (\$1.6 million), the outcome of the revised wage parameters (\$0.497 million) and the impact of the discount rate on the long service leave liability (\$1.272 million); and
 - the increase of \$0.209 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the outcome of the revised wage parameters.
- other non current provisions: the decrease of \$16.794 million in the 2011-12 estimated outcome from the original budget is due to a decrease in the provisions associated with restoration of waste landfill sites.
- other non current liabilities:
 - the increase of \$3.924 million in the 2011-12 estimated outcome from the original budget is due to the flow-on effects of the 2010-11 audited financial results (\$2.4 million) and Constitution Avenue works which will be transferred to the Commonwealth on completion (\$1.5 million); and
 - the increase of \$7.5 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to continuing works on Constitution Avenue.

Other variations in the statement are due to the flow-on effects of the 2010-11 audited financial results.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

**Territory and Municipal Services Directorate
Statement of Income and Expenses on Behalf of the Territory**

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
19,670	Taxes, Fees and Fines	19,042	19,803	4	20,595	21,419	22,276
5,640	Interest	5,640	5,817	3	2,385	3,350	6,250
268,416	Land Revenue	150,448	120,445	-20	265,656	218,433	254,601
293,726	Total Revenue	175,130	146,065	-17	288,636	243,202	283,127
293,726	Total Income	175,130	146,065	-17	288,636	243,202	283,127
Expenses							
293,726	Transfer Expenses	175,130	146,065	-17	288,636	243,202	283,127
293,726	Total Ordinary Expenses	175,130	146,065	-17	288,636	243,202	283,127
0	Operating Result	0	0	-	0	0	0
0	Total Comprehensive Income	0	0	-	0	0	0

**Territory and Municipal Services Directorate
Statement of Assets and Liabilities on Behalf of the Territory**

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
	Current Assets						
428	Cash and Cash Equivalents	409	409	-	409	409	409
134,194	Receivables	5,658	15,187	168	28,728	36,328	43,928
134,622	Total Current Assets	6,067	15,596	157	29,137	36,737	44,337
134,622	TOTAL ASSETS	6,067	15,596	157	29,137	36,737	44,337
	Current Liabilities						
133,095	Payables	171	171	-	171	171	171
162	Other Liabilities	5,896	15,425	162	28,966	36,566	44,166
133,257	Total Current Liabilities	6,067	15,596	157	29,137	36,737	44,337
133,257	TOTAL LIABILITIES	6,067	15,596	157	29,137	36,737	44,337
1,365	NET ASSETS	0	0	-	0	0	0
	REPRESENTED BY FUNDS EMPLOYED						
1,365	Accumulated Funds	0	0	-	0	0	0
1,365	TOTAL FUNDS EMPLOYED	0	0	-	0	0	0

**Territory and Municipal Services Directorate
Statement of Changes in Equity on Behalf of the Territory**

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
0	Total Movement in Reserves	0	0	-	0	0	0
	Transactions Involving Owners Affecting Accumulated Funds						
1,365	Inc/Dec in Net Assets due to Admin Restructure	0	0	-	0	0	0
1,365	Total Transactions Involving Owners Affecting Accumulated Funds	0	0	-	0	0	0
	Closing Equity						
1,365	Closing Accumulated Funds	0	0	-	0	0	0
1,365	Balance at the End of the Reporting Period	0	0	-	0	0	0

**Territory and Municipal Services Directorate
Statement of Cash Flows on Behalf of the Territory**

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
	Receipts						
19,670	Taxes, Fees and Fines	19,042	19,803	4	20,595	21,419	22,276
5,640	Interest Received	5,640	5,817	3	2,385	3,350	6,250
267,525	Other Receipts	149,557	135,401	-9	228,900	211,468	247,636
292,835	Operating Receipts	174,239	161,021	-8	251,880	236,237	276,162
	Payments						
635	Other	635	635	-	635	635	635
292,200	Territory Receipts to Government	173,604	160,386	-8	251,245	235,602	275,527
292,835	Operating Payments	174,239	161,021	-8	251,880	236,237	276,162
0	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	0	0	-	0	0	0
428	CASH AT THE BEGINNING OF REPORTING PERIOD	409	409	-	409	409	409
428	CASH AT THE END OF REPORTING PERIOD	409	409	-	409	409	409

Notes to Budget Statements

Significant variations are as follows:

Statement of Income and Expenses on Behalf of the Territory

- taxes, fees and fines:
 - the decrease of \$0.628 million in the 2011-12 estimated outcome from the original budget is due to lower than expected waste-related revenue collections; and
 - the increase of \$0.761 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the expected increase in fees and charges, mainly due to the application of indexation.
- interest: the increase of \$0.177 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to an increase in land held by the LDA for future sale.
- land revenue: the decrease of \$117.968 million in the 2011-12 estimated outcome from the original budget and the decrease of \$30.003 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to revised timings of the land release program.
- transfer expenses: the decrease of \$118.596 million in the 2011-12 estimated outcome from the original budget and the decrease of \$29.065 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the revised timing of the land release program.

Statement of Assets and Liabilities on Behalf of the Territory

The major variations in the Statement of Assets and Liabilities on Behalf of the Territory in the 2011-12 estimated outcome from the original budget are due to the flow-on effects of the 2010-11 audited financial results.

The variation in the 2012-13 Budget from the 2011-12 estimated outcome is primarily due to timing factors associated with the land development program.

Statement of Changes in Equity on Behalf of the Territory

Variations in the statement are explained in the notes above.

Statement of Cash Flows on Behalf of the Territory

Variations in the statement are explained in the notes above.

Municipal Services Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
269,044	Government Payment for Outputs	270,510	288,812	7	287,680	287,661	274,545
3,705	Taxes, Fees and Fines	3,759	3,769	..	3,896	3,903	3,905
4,290	User Charges - Non ACT Government	3,453	1,368	-60	1,527	1,654	2,313
2,185	User Charges - ACT Government	2,019	915	-55	-260	-421	1,941
0	Grants from the Commonwealth	1,086	0	-100	0	0	0
1,171	Other Revenue	4,239	733	-83	741	748	751
1,671	Resources Received Free of Charge	1,252	1,278	2	1,303	1,329	1,350
282,066	Total Revenue	286,318	296,875	4	294,887	294,874	284,805
Gains							
71,201	Other Gains	73,160	91,192	25	120,241	112,099	80,705
71,201	Total Gains	73,160	91,192	25	120,241	112,099	80,705
353,267	Total Income	359,478	388,067	8	415,128	406,973	365,510
Expenses							
55,179	Employee Expenses	57,035	56,435	-1	55,789	56,112	56,551
9,806	Superannuation Expenses	9,845	9,123	-7	8,814	8,561	8,329
147,531	Supplies and Services	147,911	151,453	2	156,429	157,094	146,912
130,627	Depreciation and Amortisation	127,383	131,130	3	132,786	136,726	137,662
1,872	Borrowing Costs	1,845	1,664	-10	1,438	1,357	1,357
0	Cost of Goods Sold	450	510	13	570	545	585
72,514	Grants and Purchased Services	73,913	82,086	11	76,644	76,468	76,322
371	Other Expenses	1,209	527	-56	537	552	562
417,900	Total Ordinary Expenses	419,591	432,928	3	433,007	437,415	428,280
-64,633	Operating Result	-60,113	-44,861	25	-17,879	-30,442	-62,770

Enterprise Services Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
1,946	Government Payment for Outputs	2,309	2,699	17	2,426	2,488	2,487
14,889	User Charges - Non ACT Government	61,171	62,888	3	64,825	66,837	68,398
92,288	User Charges - ACT Government	39,395	42,565	8	44,436	45,694	44,981
109,123	Total Revenue	102,875	108,152	5	111,687	115,019	115,866
Gains							
0	Other Gains	1,377	0	-100	0	0	0
0	Total Gains	1,377	0	-100	0	0	0
109,123	Total Income	104,252	108,152	4	111,687	115,019	115,866
Expenses							
12,981	Employee Expenses	13,421	14,198	6	14,642	15,035	15,052
1,928	Superannuation Expenses	1,936	1,893	-2	1,915	1,938	1,938
77,779	Supplies and Services	71,083	75,454	6	78,392	81,121	81,951
14,979	Depreciation and Amortisation	14,771	14,617	-1	14,467	14,617	14,617
102	Borrowing Costs	102	0	-100	0	0	0
836	Cost of Goods Sold	836	761	-9	739	802	802
90	Other Expenses	6,822	110	-98	110	110	110
108,695	Total Ordinary Expenses	108,971	107,033	-2	110,265	113,623	114,470
428	Operating Result	-4,719	1,119	124	1,422	1,396	1,396

Notes to the Output Class Statements

Significant variations are as follows:

Municipal Services Total Government Payment for Outputs

- the increase of \$1.466 million in the 2011-12 estimated outcome from the original budget is mainly due to the outcome of the revised wage parameters (\$1.555 million); and
- the increase of \$18.302 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to new initiatives (\$16.714 million).

Municipal Services Total Expenses

- the increase of \$1.691 million in the 2011-12 estimated outcome from the original budget is mainly due to the outcome of the revised wage parameters (\$1.555 million); and
- the increase of \$13.337 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to new initiatives (\$16.714 million).

Enterprise Services Total Government Payment for Outputs

- the increase of \$0.363 million in the 2011-12 estimated outcome from the original budget and the increase of \$0.390 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the finalisation of transfers with EDD (\$0.702 million), partially offset by the rollover of funding for Conservation Management Plans for Heritage Buildings (\$0.3 million).

Enterprise Services Total Expenses

- the increase of \$0.276 million in the 2011-12 estimated outcome from the original budget is mainly due to the finalisation of transfers with EDD (\$0.702 million), partially offset by the rollover of Funding for Conservation Management Plans for Heritage Buildings (\$0.3 million); and
- the decrease of \$1.938 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the write-off of Yarralumla Nursery stock (\$1.7 million).

ACTION

Purpose

ACTION's principal objective is to provide public transport services consisting of scheduled route bus services, school bus services, special needs transport and management of the ACT rural school bus contract to meet the needs of the ACT community and contribute to the achievement of the Government's Transport for Canberra policy objectives.

2012-13 Priorities

Strategic and operational priorities to be pursued in 2012-13 include:

- working to implement the Government's sustainable transport and environment policies by improving ACTION's bus network and infrastructure, and in doing so, better meeting customers' travel needs;
- continuing to acquire replacement buses in order to improve customer comfort and meet disability accessibility targets;
- undertaking a feasibility study for the replacement of the ageing closed circuit television (CCTV) system to enhance the safety and security of ACTION's passengers, staff and assets;
- undertaking a feasibility study and preliminary design for a third major bus depot proposed for Canberra's north; and
- continuing the upgrade of the Woden bus depot to enable its integration into the bus network.

Business and Corporate Strategies

ACTION's business and corporate strategies facilitate the achievement of its key performance objectives, which include reliability, safety, accessibility, responsiveness, efficiency, effectiveness and improved staff capability.

In working towards these objectives ACTION will monitor and refine the implementation of Network 12 which seeks to deliver increased bus services with improved frequencies and connection times to ensure this network is efficient and delivers value for money outcomes.

ACTION will continue to improve the accessibility of its services by working towards compliance with the requirements of the Commonwealth Government's *Disability Discrimination Act 1992* (DDA), in particular, adhering to specific timeframes for the provision of accessible buses through the fleet replacement program.

In addition to these strategies, ACTION will review its current operations and actively plan for any changes required to achieve the objectives of the Government's Transport for Canberra policy.

ACTION will, through the provision of operational advice, actively contribute to the design of the next bus network, Network 13, as it seeks to increase patronage and improve service delivery.

Estimated Employment Level

2010-11 Actual Outcome		2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
784	Staffing (FTE)	793	805 ¹	805

Note:

- The increase of 12 FTE in the 2011-12 estimated outcome from the 2011-12 Budget is due to additional staff required as a result of changes to driver work conditions negotiated in the revised wage parameters.

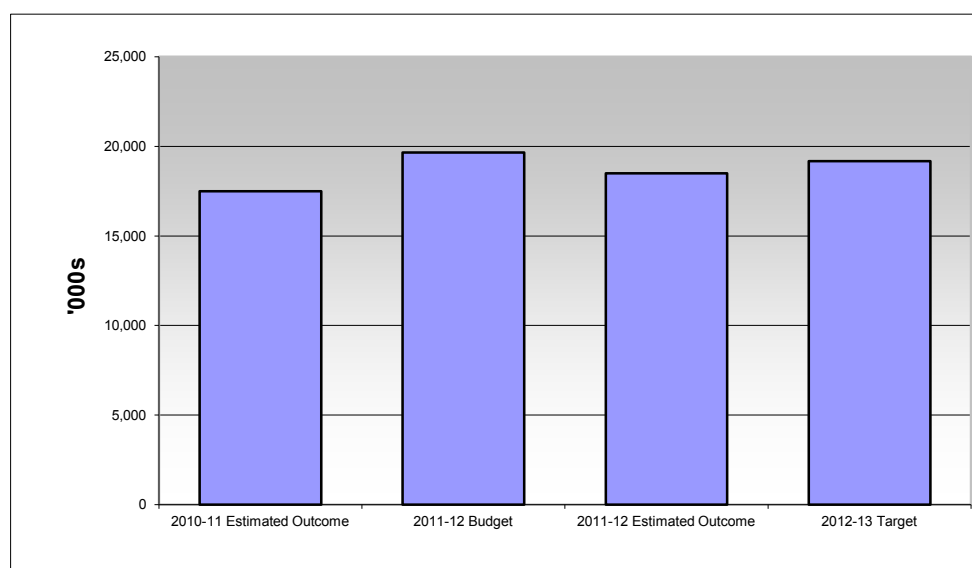
Strategic Objectives and Indicators

Strategic Objective 1 Increasing Patronage

Public transport initiatives play an important role in achieving the Government's Transport for Canberra and sustainability objectives. Factors that contribute to increasing patronage and modal share (the proportion of people choosing public transport relative to alternative modes such as private vehicles) include:

- the reliability and frequency of network services;
- the accessibility and amenity provided by the bus fleet; and
- the accessibility and amenity provided by the infrastructure supporting public transport.

Strategic Indicator 1 Total Yearly Passenger Boardings¹



Note:

- Total yearly passenger boardings are measured by the MyWay ticketing system and represents the number of individual trips. Patronage targets have been revised following the introduction of MyWay and associated improvement of reporting information. This has led to the variance with 2011-12 patronage target. It is expected that these numbers will increase in 2012-13 following the implementation of Network 12 with improved service frequency and coverage.

Output Class

	Total Cost ¹		Government Payment for Outputs ²	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 1				
Public Transport	123,849	123,251	73,353	81,497
Output 1.1: Public Transport	123,849	123,251	73,353	81,497

Notes:

- Total cost includes depreciation of \$9.411 million in 2011-12 and \$9.765 million in 2012-13.
- This is the appropriation provided to TAMS which is on-passed to ACTION and reflected as part of User Charges – ACT Government.

Output Description

Provision of a public bus network and school bus services, including a range of express and regular routes within Canberra suburbs. ACTION also provides special needs transport and a bus charter service.

Accountability Indicators

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1: Public Transport			
Output 1.1: Public Transport			
a. Customer satisfaction with ACTION services as assessed by a passenger survey	85%	85%	85%
b. Percentage of in service fleet fully compliant with standards under the DDA ¹	51%	55%	63%
c. Percentage of in service fleet Euro 3 or better Emission Standard compliant ²	40%	46%	54%
d. Total cost per vehicle kilometre ³	\$4.52	\$4.57	\$4.48
e. Total cost per passenger boarding ⁴	\$6.00	\$6.66	\$6.43
f. Farebox recovery as a percentage of total cost ⁵	22%	17%	18%
g. Percentage of services operating on scheduled time ⁶	85%	85%	85%
h. Service reliability – percentage of services which operated to completion ⁷	n/a	n/a	99.5%

Notes:

- The DDA standards detail the accessibility specifications of a bus required to achieve compliance under the DDA, which requires full fleet compliance by 2022. The 2012-13 target reflects new funding provided in the 2012-13 Budget for fleet replacement.
- Euro emission standards define the acceptable limits for the exhaust emissions of vehicles.
- Total cost per vehicle kilometre is expected to decrease slightly as improved fleet utilisation is achieved as part of Network 12.
- Total cost per passenger boarding is expected to decrease from the 2011-12 estimated outcome as increased patronage numbers are achieved through improved service frequency and connection times.
- The reduction in the farebox recovery percentage reflects a revised pricing structure under the MyWay system and a revision of patronage targets.
- 'Operating on scheduled time' describes a bus service that departs a stop, which is a designated timing point, between 1 minute earlier and 4 minutes later than the scheduled time. This information will be measured utilising GPS technology attached to the MyWay system.
- This is a new indicator.

ACTION Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
28,005	User Charges - Non ACT Government	21,270	23,245	9	25,128	26,219	27,344
80,909	User Charges - ACT Government	82,793	91,173	10	86,138	86,210	86,064
0	Other Revenue	935	888	-5	846	806	767
108,914	Total Revenue	104,998	115,306	10	112,112	113,235	114,175
108,914	Total Income	104,998	115,306	10	112,112	113,235	114,175
Expenses							
67,050	Employee Expenses	72,787	73,161	1	70,658	71,866	72,689
8,273	Superannuation Expenses	8,546	8,034	-6	7,770	7,253	6,798
31,050	Supplies and Services	32,263	31,686	-2	31,366	31,790	32,353
10,706	Depreciation and Amortisation	9,411	9,765	4	11,602	12,127	12,587
744	Borrowing Costs	744	509	-32	459	406	364
439	Other Expenses	98	96	-2	98	99	101
118,262	Total Ordinary Expenses	123,849	123,251	..	121,953	123,541	124,892
-9,348	Operating Result	-18,851	-7,945	58	-9,841	-10,306	-10,717
-9,348	Total Comprehensive Income	-18,851	-7,945	58	-9,841	-10,306	-10,717

ACTION Balance Sheet

Budget as at 30/6/12 \$'000	Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000	
Current Assets							
555	Cash and Cash Equivalents	310	636	105	645	656	666
3,559	Receivables	1,446	1,528	6	1,608	1,688	1,768
3,592	Inventories	3,468	3,587	3	3,694	4,090	4,486
136	Other Current Assets	163	166	2	169	172	175
7,842	Total Current Assets	5,387	5,917	10	6,116	6,606	7,095
Non Current Assets							
158,114	Property, Plant and Equipment	146,805	169,166	15	173,072	170,932	168,332
8,849	Capital Works in Progress	4,609	3,125	-32	0	0	0
166,963	Total Non Current Assets	151,414	172,291	14	173,072	170,932	168,332
174,805	TOTAL ASSETS	156,801	178,208	14	179,188	177,538	175,427
Current Liabilities							
14,154	Payables	13,104	12,263	-6	11,179	10,033	8,839
612	Interest-Bearing Liabilities	616	632	3	341	341	341
140	Finance Leases	142	146	3	149	153	156
17,499	Employee Benefits	18,365	18,406	..	18,454	18,502	18,548
3	Other Provisions	0	0	-	0	0	0
1,204	Other Liabilities	1,553	1,603	3	1,653	1,703	1,753
33,612	Total Current Liabilities	33,780	33,050	-2	31,776	30,732	29,637
Non Current Liabilities							
3,698	Interest-Bearing Liabilities	3,699	3,067	-17	2,727	2,386	2,045
168	Finance Leases	247	253	2	259	266	273
1,539	Employee Benefits	958	1,024	7	1,070	1,117	1,165
5,405	Total Non Current Liabilities	4,904	4,344	-11	4,056	3,769	3,483
39,017	TOTAL LIABILITIES	38,684	37,394	-3	35,832	34,501	33,120
135,788	NET ASSETS	118,117	140,814	19	143,356	143,037	142,307
REPRESENTED BY FUNDS EMPLOYED							
93,738	Accumulated Funds	75,278	97,975	30	100,517	100,198	99,468
42,050	Reserves	42,839	42,839	-	42,839	42,839	42,839
135,788	TOTAL FUNDS EMPLOYED	118,117	140,814	19	143,356	143,037	142,307

ACTION
Statement of Changes in Equity

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
65,563	Opening Accumulated Funds	70,599	75,278	7	97,975	100,517	100,198
42,050	Opening Asset Revaluation Reserve	42,839	42,839	-	42,839	42,839	42,839
107,613	Balance at the Start of the Reporting Period	113,438	118,117	4	140,814	143,356	143,037
Comprehensive Income							
-9,348	Operating Result for the Period	-18,851	-7,945	58	-9,841	-10,306	-10,717
-9,348	Total Comprehensive Income	-18,851	-7,945	58	-9,841	-10,306	-10,717
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
37,523	Capital Injections	23,530	30,642	30	12,383	9,987	9,987
37,523	Total Transactions Involving Owners Affecting Accumulated Funds	23,530	30,642	30	12,383	9,987	9,987
Closing Equity							
93,738	Closing Accumulated Funds	75,278	97,975	30	100,517	100,198	99,468
42,050	Closing Asset Revaluation Reserve	42,839	42,839	-	42,839	42,839	42,839
135,788	Balance at the End of the Reporting Period	118,117	140,814	19	143,356	143,037	142,307

ACTION Cash Flow Statement

2011-12 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts						
108,914	104,063	114,418	10	111,266	112,429	113,408
4,165	5,100	5,053	-1	5,011	4,971	4,932
113,079	109,163	119,471	9	116,277	117,400	118,340
Payments						
66,623	72,553	72,712	..	70,227	71,435	72,255
8,273	8,544	8,035	-6	7,770	7,252	6,801
32,499	22,362	33,010	48	32,916	33,689	34,301
744	744	509	-32	459	406	364
4,265	4,265	4,263	..	4,265	4,266	4,268
112,404	108,468	118,529	9	115,637	117,048	117,989
675	695	942	36	640	352	351
NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES						
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
37,523	23,530	30,642	30	12,383	9,987	9,987
37,523	23,530	30,642	30	12,383	9,987	9,987
-37,523	-23,530	-30,642	-30	-12,383	-9,987	-9,987
NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES						
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
37,523	23,530	30,642	30	12,383	9,987	9,987
37,523	23,530	30,642	30	12,383	9,987	9,987
Payments						
632	628	616	-2	631	341	341
632	628	616	-2	631	341	341
36,891	22,902	30,026	31	11,752	9,646	9,646
NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES						
43	67	326	387	9	11	10
NET INCREASE / (DECREASE) IN CASH HELD						
512	243	310	28	636	645	656
CASH AT THE BEGINNING OF REPORTING PERIOD						
555	310	636	105	645	656	666
CASH AT THE END OF REPORTING PERIOD						

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- user charges — non ACT Government:
 - the decrease of \$6.735 million in the 2011-12 estimated outcome from the original budget is due to a reclassification of fuel rebates received from the Commonwealth (\$0.935 million) and a reduction in estimated fare revenues, as a result of a revised pricing structure under MyWay and a higher than anticipated take-up of discounted MyWay fares (\$5.8 million); and
 - the increase of \$1.975 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the impact of an expected increase in patronage (\$0.758 million), and changes in fare pricing from January 2013 (\$1.229 million).
- user charges – ACT Government:
 - the increase of \$1.884 million in the 2011-12 estimated outcome from the original budget is due to an increase in funding provided for the revised wage parameters; and
 - the increase of \$8.380 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to a net increase of \$8.158 million in funding for service delivery costs, workers' compensation premiums, the revised wage parameters and a reduction in fare revenue collections, and new initiatives (\$0.222 million).
- other revenue: the increase of \$0.935 million in the 2011-12 estimated outcome from the original budget is due to the reclassification of Commonwealth Government fuel rebates from user charges – non ACT Government.
- employee expenses:
 - the increase of \$5.737 million in the 2011-12 estimated outcome from the original budget is due to increased costs associated with the workers compensation premium and the revised wage parameters; and
 - the increase of \$0.374 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the flow-on effects of increased costs associated with the revised wage parameters.
- superannuation expenses:
 - the increase of \$0.273 million in the 2011-12 estimated outcome from the original budget is due to increased employee costs associated with the revised wage parameters; and
 - the decrease of \$0.512 million in the 2012-13 Budget from the 2011-12 estimated outcome is primarily due to a change in the distribution of ACTION employee superannuation schemes from the Commonwealth Superannuation Scheme and Public Sector Superannuation Scheme to Fund of Choice.

- supplies and services:
 - the increase of \$1.213 million in the 2011-12 estimated outcome from the original budget is due to increased insurance premiums (\$0.399 million), payment of a pre-ACT Insurance Authority (ACTIA) insurance claim (\$0.7 million) and other minor cost increases; and
 - the decrease of \$0.577 million in the 2012-13 Budget from the 2011-12 estimated outcome is predominantly due to a reduction in the amount expected to be paid for a pre-ACTIA insurance claim.
- depreciation and amortisation:
 - the decrease of \$1.295 million in the 2011-12 estimated outcome from original budget is due to the flow on effects of the 2010-11 audited financial results which resulted in a revaluation of ACTION's bus fleet; and
 - the increase of \$0.354 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to an increase in ACTION's asset base as a result of major asset acquisitions such as the bus fleet replacement program and the new radio communication system.
- borrowing costs: the decrease of \$0.235 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to lower interest expenses resulting from borrowings being repaid in the 2011-12 financial year.
- other expenses: the decrease of \$0.341 million in the 2011-12 estimated outcome from the original budget is due to a change in the treatment of losses on the disposal of old buses.

Balance Sheet

- receivables: the decrease of \$2.113 million in the 2011-12 estimated outcome from the original budget is due to a change in the timing of sales revenue from ticket agents. Following the implementation of MyWay and the introduction of direct debit for recharging MyWay cards there are now minimal timing delays between receipt of the sales revenue by agents and transmission of this to ACTION.
- property, plant and equipment:
 - the decrease of \$11.309 million in the 2011-12 estimated outcome from the original budget is due to a decrease in the value of the bus fleet resulting from a revaluation that occurred during the 2010-11 audited financial statement process; and
 - the increase of \$22.361 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the anticipated completion of several major projects including the upgrade of Woden Depot and bus replacement purchases.
- capital works in progress:
 - the decrease of \$4.240 million in the 2011-12 estimated outcome from the original budget is due to the completion of major acquisition including the fleet replacement and the radio communication system; and

- the decrease of \$1.484 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the completion of the Woden Depot project and the anticipated commissioning of new buses which are subsequently reflected in property, plant and equipment. ACTION is required to make partial payment for buses prior to these being commissioned into the fleet and these payments are reflected as work in progress until the bus is commissioned.
- payables:
 - the decrease of \$1.050 million in the 2011-12 estimated outcome from the original budget is due to a change in the estimated costs of service delivery, which has resulted in lower than expected outstanding payables at year end; and
 - the decrease of \$0.841 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the expected payment cycle for costs which have been incurred but are not yet payable at 30 June 2013.
- current and non current employee benefits: the increase of \$0.285 million in the 2011-12 estimated outcome from the original budget is due to the impact of wage increases arising from the revised wage parameters.
- other liabilities: the increase of \$0.349 million in the 2011-12 estimated outcome from the original budget is due to an expected increase in revenue in advance, arising from travel balances held on MyWay cards.
- non current interest bearing liabilities: the decrease of \$0.632 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to repayment of principal on loans.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

TREASURY DIRECTORATE

Purpose

The Treasury Directorate (Treasury) provides strategic financial and economic policy advice to the Government with the aim of promoting the Territory's financial position and economic management.

Treasury plays a leading role in promoting accountability and transparency in the delivery of services to the community. This is achieved through sound financial policies, management practices and analysis.

2012-13 Priorities

Strategic and operational issues to be pursued in 2012-13 include:

- assisting the Government to maintain the Territory's AAA credit rating through sound and sustainable economic and financial management;
- implementing taxation reforms to deliver a fairer, simpler and more efficient taxation system;
- continuing reviews of programs, functions and projects to support the savings adjustment required to return the Budget to surplus by 2015-16;
- presenting a pre-election budget update at least 30 days before the polling day;
- coordinating the official costing of election commitments;
- coordinating the Government's budget and reporting on financial outcomes;
- providing regular updates to the Budget Committee of Cabinet on the Territory's finances;
- continuing to improve the Territory's financial management framework;
- developing and implementing a Responsible Investment Policy;
- progressing the development of a National Disability Insurance Scheme;
- progressing work towards National Injury Insurance Scheme for Compulsory Third Party Insurance;
- progressing key information system upgrades relating to the Territory's revenue systems and government financial systems; and
- continuing to monitor and provide regular advice to the Government on the progress of its infrastructure program, including regular reports to the Budget Committee of Cabinet.

Business and Corporate Strategies

Treasury will assist the Government to implement financially and economically sustainable policies and programs.

In accordance with its business, risk management and human resource plans, Treasury will:

- identify the most effective and efficient use of available resources through analysing programs and expenditure proposals;
- strengthen collaborative relationships with Government directorates, external organisations and other agencies through negotiation, consultation, best practice governance arrangements and effective service delivery; and
- build Treasury's capabilities through effective leadership, staff retention, recruitment policies, and personal and professional development practices.

Estimated Employment Level

2010-11 Actual Outcome	2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
175 Staffing (FTE)	175	166 ¹	168 ²

Notes:

1. The decrease of 9 FTEs in the 2011-12 estimated outcome from the original budget is due to temporary vacancies, and the need to decrease FTEs in preparation for budgeted savings in 2012-13.
2. The decrease of 7 FTEs in 2012-13 Budget from the original budget reflects a decrease of 6 FTEs due to savings initiatives and a decrease of 1 FTE associated with the whole of government Gateway Project.

Strategic Objectives and Indicators

Strategic Objective 1

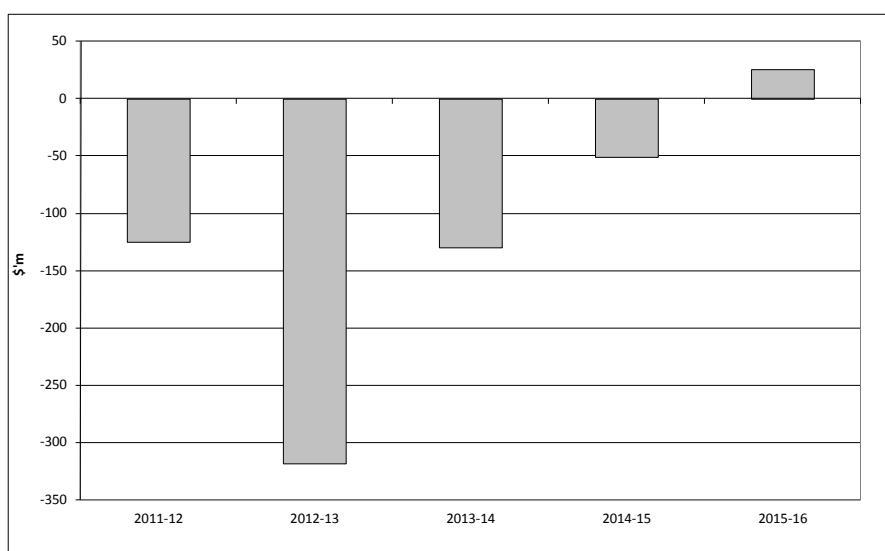
Achieving a Budget Operating Surplus

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

The Budget forecasts a surplus in 2015-16 due largely to the saving measures incorporated into this and past budgets.

The General Government Sector Headline Net Operating Balance in 2012-13 is a deficit of \$319.3 million returning to a surplus in 2015-16 of \$25.2 million.

Strategic Indicator 1: General Government Sector Headline Net Operating Balance



Strategic Objective 2

Maintaining a AAA Credit Rating

Standard & Poor's Ratings Services assesses the Territory's credit rating each year.

Treasury assists the Government to maintain this credit rating through the provision of sound policy advice and prudent financial management.

Strategic Indicator 2: Standard & Poor's Credit Rating

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

Strategic Objectives and Indicators cont.

Strategic Objective 3

Maintain Net Financial Liabilities within the Range of AAA Rated Jurisdictions

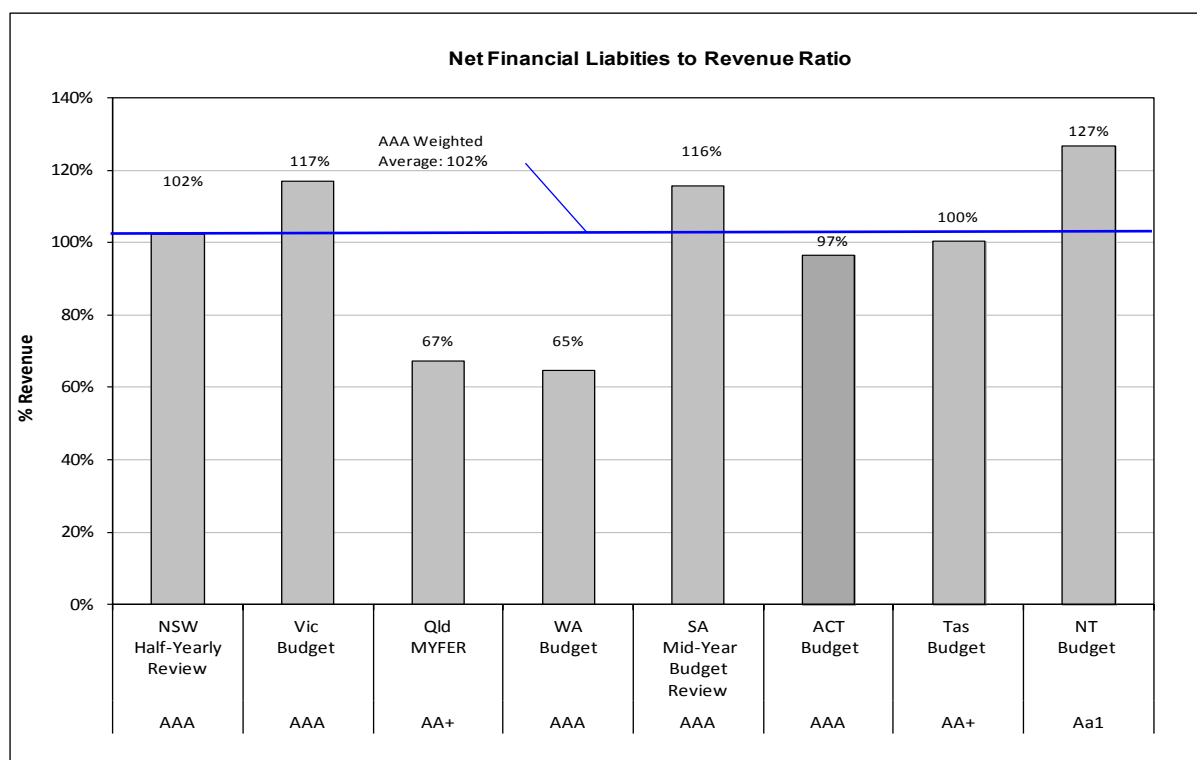
Net financial liabilities are a broad measure of General Government Sector liabilities, including net debt and superannuation liabilities. The ACT continues to have a strong balance sheet, and remains below the weighted average level for all AAA rated jurisdictions.

Strategic Indicator 3: Net Financial Liabilities to Revenue Ratio

The ratio for the 2012-13 Budget remains below the Weighted Average of all AAA rated jurisdictions.

The ratios appearing in the below table for all other jurisdictions are based on their Budgets, where released, or Mid Year Budget Review information has alternatively been utilised.

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



Strategic Objective 4

To be Among the Top 4 Jurisdictions in Taxation Revenue Forecasting Accuracy

Treasury assists the Government in achieving better policy and planning outcomes through forecasting economic and fiscal variables, including taxation revenue, that provide the basis for resource allocation in the annual budget process.

Actual taxation revenue will rarely precisely agree with the revenue forecast in a Budget due to factors outside the Government's control. There are, however, boundaries of acceptable variances.

Strategic Objectives and Indicators cont.

Strategic Indicator 4: Mean Percentage Error in Taxation Revenue Forecasts Across Jurisdictions

This strategic indicator is designed to identify if the forecast variance is within a reasonable limit of expectation or whether an improvement in the statistical models and the process of producing these forecasts is required.

The Territory's forecasting performance is evaluated in comparison to other jurisdictions based on the Mean Percentage Error (MPE) of the most recent five years forecasts for General Government Sector taxation revenue¹. A rolling average of five years forecast errors is used to minimise the influence of events at the national and international level that can have a dissimilar impact on jurisdictions due to their different economic structures and different sources of revenue.

The objective is for the Territory to be among the top four jurisdictions in taxation revenue forecasting accuracy. The 2006-07 to 2010-11 MPE identifies the ACT ranking falling to eighth in taxation revenue forecasting accuracy, largely due to ACT taxation revenue in 2010-11 exceeding the original budget estimate.

A key driver of the ACT's 2010-11 result was the housing market, which deteriorated significantly in 2008-09 and caused conveyance revenue to fall across the country. The recovery of the housing market was, however, unexpectedly strong in the ACT (in fact, stronger across all States) and resulted in a larger relative variance in the conveyance revenue forecasts.

MPE	ACT Ranking	NSW%	VIC %	QLD %	SA %	WA %	TAS %	ACT %	NT %
2003-04 to 2007-08	4th	2.4	6.3	9.3	7.6	17.8	10.3	8.3	12.8
2004-05 to 2008-09	4th	0.5	3.8	3.3	4.4	11.5	4.6	4.2	12.3
2005-06 to 2009-10	6th	2.0	4.2	1.5	4.0	10.4	3.4	7.0	10.0
2006-07 to 2010-11	8th	2.7	3.7	-0.5	3.0	4.8	1.8	7.0	4.7

Note:

1. Forecasts for General Government Sector taxation revenue are based on ABS publications.

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 1				
Financial and Economic Management	49,010	49,378	40,492	43,366
Output 1.1: Economic Management	4,845	6,344	4,534	6,127

Note:

1. Total cost includes depreciation and amortisation of \$1.924 million in 2011-12 and \$0.545 million in 2012-13.

Output Description

This output covers a range of services including: economic policy advice, regulatory reform advice, federal financial relations, insurance policy advice and oversight of the Territory's investments and debt.

The key outputs to be delivered in 2012-13 include:

- monitoring and advising on the state of the ACT economy;
- coordinating ACT Government involvement with the GST Distribution Review and Commonwealth Grants Commission (CGC);
- participating in Council of Australian Governments' (COAG) implementation of the COAG Seamless National Economy regulatory and competition reform program and developing a future agenda; and
- consolidating reforms to the ACT compulsory third party insurance scheme with the aim of facilitating the entry of additional insurers into the market.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.2: Financial Management	29,263	27,481	22,393	22,957

Output Description

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

The key outputs to be delivered in 2012-13 include:

- the preparation and presentation of the Government's annual budget, budget review and annual financial statements;
- quarterly whole of government consolidated management reports;
- preparation of the pre-election budget update and provision to the Parliamentary Counsel for notification at least 30 days before the polling day;
- official costing of election commitments, in consultation with all relevant agencies across Government;

Output Classes cont.

- reporting to external agencies including the Australian Loan Council, the Australian Bureau of Statistics and the CGC;
- reviews of government programs and functions; and
- advice on the structure and operation of Government Business Enterprises.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome	Budget	Est. Outcome	Budget
	\$'000	\$'000	\$'000	\$'000
Output 1.3: Revenue Management	14,902	15,553	13,565	14,282

Output Description

This output provides for the administration of the ACT Government's taxation revenue. It also includes the provision of policy advice on taxation matters.

The key outputs to be delivered in 2012-13 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 around 1,700 Home Buyer Concession Scheme transactions and 70 Pensioner Duty Concession Scheme transactions;
- processing around 240 Deferred Duty applications; and
- processing around 2,700 First Home Owner Grant applications.

Accountability Indicators

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 1: Financial and Economic Management			
Output 1.1: Economic Management			
a. Briefings on the ACT Economy	117	117	115
b. Submission to CGC Annual Update	1	1	1
c. Submission to credit rating agency ¹	1	1	1

Note:

- The credit rating agency submission is a day long meeting with the agency, which includes a presentation.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.2: Financial Management			
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. Pre-election Budget Update in accordance with legislative timeframes ⁵	n/a	n/a	1
f. Policy/Service Area Reviews	1	1	1

Notes:

- The Territory Budget presented to the Legislative Assembly in accordance with the timing prescribed in section 5 of the *Financial Management Act 1996* (FMA).
- The Budget Review for the Territory presented to the Legislative Assembly in accordance with the timing prescribed in section 20A of the FMA.
- The Annual Financial Statements for the Territory to be provided to the Auditor-General in accordance with the timing prescribed in section 24 of the FMA.
- The Quarterly Consolidated Financial Statements to be presented to the Legislative Assembly in accordance with the timing prescribed in section 26 of the FMA.
- New Measure for the 2012-13 financial year only. The Pre-election Budget update is to be provided to Parliamentary Counsel for notification under section 20C of the FMA, at least 30 days before the polling day.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.3: Revenue Management			
a. Debt Management - level of overdue debt as a percentage of Treasury tax revenue ¹	2.5%	2.5%	2.5%
b. Compliance revenue per inspector	\$360,000	\$360,000	\$360,000

Note:

- 'Level of overdue debt' measures the level of overdue collectable debt as a percentage of forecast Treasury tax revenue. It excludes matters subject to objection and appeals, under liquidation and agreements made by the ACT Government in respect of pending waivers.

Changes to Appropriation

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	52,034	34,084	34,270	34,049	34,049
2nd Appropriation					
Revised Wage Parameters	94	363	365	369	373
FMA Section 16B Rollover from 2010-11					
Capital Improvement Program	47	-	-	-	-
2012-13 Budget Policy Adjustments					
Revenue Management Division Business Systems	-	400	-	-	-
Approach to Market for Pay Parking Ticket Machines	-	300	-	-	-
Restructure Fund – Additional Funding	-	2,000	-	-	-
Savings Initiatives	-	(440)	(624)	(791)	(959)
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	(36)	(37)	(38)	613
Revised Notional Superannuation Contribution Rates	-	134	123	124	125
Rollover – Whole of Government Banking	(113)	113	-	-	-
Rollover – Oracle E-Business Suite Upgrade	(340)	340	-	-	-
Rollover – Strategic Asset Management Program	(500)	500	-	-	-
Rollover – Accelerated Land Development	(300)	300	-	-	-
Rollover – Territory Revenue Systems Upgrade	(53)	53	-	-	-
Rollover – Project Advice	(300)	300	-	-	-
Revised Funding Profile – Seamless National Economy NP	(2,952)	1,000	1,952	-	-
Revised Funding Profile – Restructure Fund	(6,000)	4,500	1,500	-	-
Revised Funding Profile – Accelerated Land Development	-	581	-	-	-
Cessation – Seamless National Economy NP	-	-	-	(935)	(935)
Cessation – CTPI Administrator Funding	(125)	(126)	(128)	(132)	(135)
Cessation – Accelerated Land Development	-	(1,000)	(1,000)	-	-
Cessation – Strategic Asset Management Program	-	-	-	(466)	(466)
Saving – Project Advice	(1,000)	-	-	-	-
2012-13 Budget	40,492	43,366	36,421	32,180	32,665

Changes to Appropriation cont.

Changes to Appropriation - Territorial

	2011-12	2012-13	2013-14	2014-15	2015-16
Payment for Expenses on Behalf of Territory	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	22,609	19,518	17,518	17,518	17,518
2012-13 Budget Technical Adjustments					
Revised First Home Owner Grant	(3,284)	(1,962)	(60)	(60)	(60)
Commonwealth Grants – First Home Owner Boost NP	138	224	-	-	-
National Tax Equivalent Regime Administration Costs	2	2	2	2	2
2012-13 Budget	19,465	17,782	17,460	17,460	17,460

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	53,977	2,314	-	-	-
2012-13 Budget Technical Adjustments					
Rollover – Loan - Community Housing Canberra	(3,838)	3,838	-	-	-
Rollover – Whole of Government Banking	(277)	277	-	-	-
Rollover – Oracle E-Business Suite Upgrade	(3,050)	3,050	-	-	-
Cessation – Mortgage Relief Fund	-	(300)	-	-	-
Savings – Loan – University of Canberra	(1,337)	-	-	-	-
2012-13 Budget	45,475	9,179	-	-	-

Changes to Appropriation - Territorial

	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	62,300	32,300	22,300	22,300	22,300
FMA Section 16B Rollover from 2010-11					
Land Rent Scheme	23,414	-	-	-	-
2012-13 Budget Technical Adjustment					
Land Rent Scheme – Additional Resourcing	-	40,000	-	-	-
2012-13 Budget	85,714	72,300	22,300	22,300	22,300

Treasury Directorate Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
52,034	Government Payment for Outputs	40,492	43,366	7	36,421	32,180	32,665
10	User Charges - ACT Government	10	10	-	10	10	10
4,410	Interest	4,131	3,824	-7	3,821	3,746	3,669
62	Other Revenue	64	54	-16	44	38	26
1,339	Resources Received Free of Charge	1,339	1,372	2	1,407	1,442	1,442
57,855	Total Revenue	46,036	48,626	6	41,703	37,416	37,812
57,855	Total Income	46,036	48,626	6	41,703	37,416	37,812
Expenses							
15,823	Employee Expenses	16,424	15,977	-3	15,968	16,029	16,104
2,704	Superannuation Expenses	2,717	2,721	..	2,689	2,700	2,713
16,095	Supplies and Services	13,969	15,317	10	13,091	13,153	13,538
2,124	Depreciation and Amortisation	1,924	545	-72	2,203	2,201	1,971
4,410	Borrowing Costs	4,131	3,824	-7	3,821	3,746	3,669
19,050	Grants and Purchased Services	9,845	10,994	12	6,201	1,861	1,873
60,206	Total Ordinary Expenses	49,010	49,378	1	43,973	39,690	39,868
-2,351	Operating Result	-2,974	-752	75	-2,270	-2,274	-2,056
-2,351	Total Comprehensive Income	-2,974	-752	75	-2,270	-2,274	-2,056

Treasury Directorate Balance Sheet

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
	Current Assets						
1,350	Cash and Cash Equivalents	3,033	2,646	-13	2,812	2,996	3,193
2,547	Receivables	2,237	1,950	-13	2,048	2,146	2,256
6	Other Current Assets	57	57	-	57	57	57
3,903	Total Current Assets	5,327	4,653	-13	4,917	5,199	5,506
	Non Current Assets						
91,715	Receivables	88,186	90,905	3	89,688	88,373	86,946
162	Property, Plant and Equipment	209	160	-23	158	157	156
2,388	Intangibles	1,139	6,638	483	4,438	2,238	268
3,327	Capital Works in Progress	232	0	-100	0	0	0
97,592	Total Non Current Assets	89,766	97,703	9	94,284	90,768	87,370
101,495	TOTAL ASSETS	95,093	102,356	8	99,201	95,967	92,876
	Current Liabilities						
1,055	Payables	1,057	1,248	18	1,300	1,351	1,402
2,123	Interest-Bearing Liabilities	1,406	1,105	-21	1,179	1,254	1,341
88	Finance Leases	59	59	-	59	59	59
6,210	Employee Benefits	7,004	7,175	2	7,340	7,506	7,672
125	Other Provisions	125	0	-100	0	0	0
9,601	Total Current Liabilities	9,651	9,587	-1	9,878	10,170	10,474
	Non Current Liabilities						
91,227	Interest-Bearing Liabilities	87,932	90,665	3	89,486	88,232	86,891
24	Finance Leases	45	45	-	45	45	45
334	Employee Benefits	410	415	1	418	420	422
91,585	Total Non Current Liabilities	88,387	91,125	3	89,949	88,697	87,358
101,186	TOTAL LIABILITIES	98,038	100,712	3	99,827	98,867	97,832
309	NET ASSETS	-2,945	1,644	156	-626	-2,900	-4,956
	REPRESENTED BY FUNDS EMPLOYED						
309	Accumulated Funds	-2,945	1,644	156	-626	-2,900	-4,956
309	TOTAL FUNDS EMPLOYED	-2,945	1,644	156	-626	-2,900	-4,956

**Treasury Directorate
Statement of Changes in Equity**

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
-967	Opening Accumulated Funds	-271	-2,945	-987	1,644	-626	-2,900
-967	Balance at the Start of the Reporting Period	-271	-2,945	-987	1,644	-626	-2,900
Comprehensive Income							
-2,351	Operating Result for the Period	-2,974	-752	75	-2,270	-2,274	-2,056
-2,351	Total Comprehensive Income	-2,974	-752	75	-2,270	-2,274	-2,056
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
3,627	Capital Injections	300	5,341	#	0	0	0
3,627	Total Transactions Involving Owners Affecting Accumulated Funds	300	5,341	#	0	0	0
Closing Equity							
309	Closing Accumulated Funds	-2,945	1,644	156	-626	-2,900	-4,956
309	Balance at the End of the Reporting Period	-2,945	1,644	156	-626	-2,900	-4,956

Treasury Directorate Cash Flow Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
52,034	Cash from Government for Outputs	40,492	43,366	7	36,421	32,180	32,665
10	User Charges	10	10	-	10	10	10
4,410	Interest Received	2,967	4,194	41	3,821	3,746	3,669
1,219	Other Receipts	1,219	1,181	-3	1,200	1,223	1,211
57,673	Operating Receipts	44,688	48,751	9	41,452	37,159	37,555
Payments							
15,590	Related to Employees	15,671	15,801	1	15,799	15,860	15,935
2,682	Related to Superannuation	2,695	2,700	..	2,668	2,679	2,692
14,666	Related to Supplies and Services	12,540	13,813	10	11,544	11,571	11,956
4,410	Borrowing Costs	3,491	4,194	20	3,821	3,746	3,669
19,050	Grants and Purchased Services	9,845	10,994	12	6,201	1,861	1,873
1,211	Other	1,211	1,363	13	1,267	1,296	1,296
57,609	Operating Payments	45,453	48,865	8	41,300	37,013	37,421
64	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-765	-114	85	152	146	134
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
120	Repayment of Home Loan Principal	4	1,100	#	1,183	1,281	1,379
120	Investing Receipts	4	1,100	#	1,183	1,281	1,379
Payments							
3,889	Purchase of Land and Intangibles	211	5,614	#	0	0	0
50,770	Issue of Loan	45,479	3,902	-91	64	64	62
54,659	Investing Payments	45,690	9,516	-79	64	64	62
-54,539	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-45,686	-8,416	82	1,119	1,217	1,317
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
53,977	Capital Injections from Government	45,475	9,179	-80	0	0	0
53,977	Financing Receipts	45,475	9,179	-80	0	0	0
Payments							
0	Repayment of Borrowings	0	1,036	#	1,105	1,179	1,254
0	Financing Payments	0	1,036	#	1,105	1,179	1,254
53,977	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	45,475	8,143	-82	-1,105	-1,179	-1,254

Treasury Directorate Cash Flow Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
-498	NET INCREASE/(DECREASE) IN CASH HELD	-976	-387	60	166	184	197
1,848	CASH AT THE BEGINNING OF REPORTING PERIOD	4,009	3,033	-24	2,646	2,812	2,996
1,350	CASH AT THE END OF REPORTING PERIOD	3,033	2,646	-13	2,812	2,996	3,193

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs:
 - the decrease of \$11.542 million in the 2011-12 estimated outcome from the original budget is mainly due to savings in Project Advice (\$1 million), return of funding for the Administration of the Compulsory Third-Party Insurance (CTPI) Levy (\$0.125 million) and the rollover of funding from 2011-12 for the Restructure Fund (\$6 million), Seamless National Economy National Partnership (NP) (\$2.952 million), Strategic Asset Management Program (\$0.5 million), Project Advice (\$0.3 million), Preparation of the Accelerated Land Development (\$0.3 million), Oracle E-Business Suite Upgrade (\$0.340 million), whole of government banking (\$0.113 million) and Territory Revenue Systems Upgrade (\$0.053 million), partially offset by revised wage parameters (\$0.094 million) and the rollover of funding from 2010-11 to 2011-12 for the Capital Improvement Program (\$0.047 million); and
 - the increase of \$2.874 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to new 2012-13 initiatives associated with the Revenue Management Division Business Systems (\$0.4 million) and Approach to Market for Pay Parking Ticket Machines (\$0.3 million), increased expenditure in Seamless National Economy NP (\$1.729 million), Project Advice (\$0.599 million), Restructure Fund (\$2.281 million), whole of government banking (\$0.113 million), revised wage parameters (\$0.706 million), indexation (\$0.314 million), (\$0.269 million), and the rollover of funding from 2011-12 to 2012-13 for whole of government E-Business Suite (\$0.680 million) and the whole of government banking (\$0.226 million), partially offset by decreased expenditure associated with investment in Finance and HR improvement (\$1 million), Accelerated Land Development (\$1.819 million), Strategic Asset Management Program (\$0.442 million), Oracle E-Business Suite Upgrade (\$0.180 million), business needs analysis initiative (\$0.1 million) and savings initiatives (\$0.847 million).
- employee expenses:
 - the increase of \$0.601 million in the 2011-12 estimated outcome from the original budget is mainly due to the impact of the discount rate on the long service leave liability (\$0.390 million) and revised wage parameters (\$0.211 million); and
 - the decrease of \$0.447 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the impact of the discount rate on the long service leave liability (\$0.390 million) and savings initiatives (\$0.428 million), partially offset by the revised wage parameters (\$0.410 million).
- supplies and services:
 - the decrease of \$2.126 million in the 2011-12 estimated outcome from the original budget is mainly due to savings relating to Project Advice (\$1 million), and the rollover of funding from 2011-12 to 2012-13 for whole of government initiatives (\$1.253 million); and

- the increase of \$1.348 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to new 2012-13 initiatives (\$0.7 million), the rollover of funding from 2011-12 to 2012-13 for whole of government IT projects (\$0.906 million), increased expenditure for Project Advice (\$0.599 million), indexation (\$0.339 million), partially offset by a re-profiling of whole of government initiatives (1.217 million).
- depreciation and amortisation: the decrease of \$0.2 million in the 2011-12 estimated outcome from the original budget and \$1.379 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to delays associated with the completion of various IT system upgrades and the full depreciation of the IT system in 2011-12.
- borrowing costs: the decrease of \$0.279 million in the 2011-12 estimated outcome from the original budget and the decrease of \$0.307 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the timing and the amount of drawdowns of the finance facilities to Community Housing Canberra (CHC) and University of Canberra (UC), and decreased interest rates.
- grants and purchased services:
 - the decrease of \$9.205 million in the 2011-12 estimated outcome from the original budget is mainly due to the impact of rollovers from 2011-12 to future years for the Restructure Fund (\$6 million), Seamless National Economy NP (\$2.952 million), and Accelerated Land Development (\$0.3 million); and
 - the increase of \$1.149 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to increased expenditure from the Seamless National Economy NP (\$1.729 million) and Restructure Fund (\$2.281 million), partially offset by decreased expenditure for the Accelerated Land Development (\$1.819 million) and the investment in Finance and HR improvement (\$1 million).

Balance Sheet

- cash and cash equivalents:
 - the increase of \$1.683 million in the 2011-12 estimated outcome from the original budget is mainly due to the reassessment of cash holdings, partially offset by the payment of interest received from CHC at the end of the 2010-11 financial year to the Territory Banking Account and the expenditure from existing resources for the Government Financial Systems; and
 - the decrease of \$0.387 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to expenditure from existing resources for IT system upgrades.
- current receivables: the decrease of \$0.310 million in the 2011-12 estimated outcome from the original budget and the decrease of \$0.287 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to revised arrangements for the finance facility to UC partially offset by a reassessment of interest receivable.

- non current receivables:
 - the decrease of \$3.529 million in the 2011-12 estimated outcome from the original budget is mainly due to the delay in the drawdown of the finance facility to CHC (\$3.838 million) and a reassessment of receivables (\$0.234 million), partially offset by the revised loan arrangements for the finance facility to UC (\$0.543 million); and
 - the increase of \$2.719 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the delay in the timing of the drawdown of the finance facility to CHC (\$3.838 million), partially offset by the revised loan arrangements for the finance facility to UC (\$1.015 million).
- intangibles:
 - the decrease of \$1.249 million in the 2011-12 estimated outcome from the original budget is mainly due to delays associated with the finalisation of the IT system upgrades; and
 - the increase of \$5.499 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the finalisation of a number of IT system upgrades.
- capital works in progress:
 - the decrease of \$3.095 million in the 2011-12 estimated outcome from the original budget is mainly due to rollovers from 2011-12 to 2012-13 resulting from delays in works associated with IT system upgrades; and
 - the decrease of \$0.232 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the anticipated finalisation of the various IT system upgrades.
- current interest bearing liabilities: the decrease of \$0.717 million in the 2011-12 estimated outcome from the original budget and the decrease of \$0.301 million in the 2012-13 Budget from the 2011-12 estimated outcome are due to revised drawdown arrangements for the finance facility to UC.
- current employee benefits:
 - the increase of \$0.794 million in the 2011-12 estimated outcome from the original budget is mainly due to the impact of the discount rate on the long service leave liability and revised wage parameters; and
 - the increase of \$0.171 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the reassessment of annual leave and long service leave liabilities.
- non current interest bearing liabilities:
 - the decrease of \$3.295 million in the 2011-12 estimated outcome from the original budget is mainly due to the delay in the drawdown of the finance facility to CHC, partially offset by the revised loan arrangements for the finance facility to UC; and
 - the increase of \$2.733 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the delay in the timing of the drawdown of the finance facility to CHC, partially offset by the revised loan arrangements for the finance facility to UC.

Statement of Changes in Equity

- capital injections:
 - the decrease of \$3.327 million in the 2011-12 estimated outcome from the original budget is due to rollovers from 2011-12 to 2012-13 for IT system upgrades; and
 - the increase of \$5.041 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to IT system upgrades (\$4.5 million) and whole of government banking (\$0.841 million).

Cash Flow Statement

Variations in the statement are explained in the notes above.

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

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
22,609	Payment for Expenses on behalf of Territory	19,465	17,782	-9	17,460	17,460	17,460
1,191,099	Taxes, Fees and Fines	1,121,087	1,181,273	5	1,261,308	1,335,258	1,426,023
1,550,379	Grants from the Commonwealth	1,580,621	1,399,113	-11	1,478,214	1,575,405	1,602,997
21	Interest	0	0	-	0	0	0
254,022	Dividend Revenue	222,304	172,357	-22	228,974	248,605	306,129
1,317	Land Revenue	2,593	6,324	144	7,693	8,801	9,964
246	Other Revenue	200	200	-	200	200	200
3,019,693	Total Revenue	2,946,270	2,777,049	-6	2,993,849	3,185,729	3,362,773
3,019,693	Total Income	2,946,270	2,777,049	-6	2,993,849	3,185,729	3,362,773
Expenses							
11,146	Supplies and Services	10,973	11,058	1	11,101	11,231	10,982
22,376	Grants and Purchased Services	19,230	17,547	-9	17,225	17,225	17,225
2,272	Other Expenses	2,579	3,009	17	2,956	2,710	2,464
2,983,899	Transfer Expenses	2,913,488	2,745,435	-6	2,962,567	3,154,563	3,332,102
3,019,693	Total Ordinary Expenses	2,946,270	2,777,049	-6	2,993,849	3,185,729	3,362,773
0	Operating Result	0	0	-	0	0	0
0	Inc/Dec in Asset Revaluation Reserve Surpluses	8,030	10,336	29	11,855	13,452	15,128
0	Total Other Comprehensive Income	8,030	10,336	29	11,855	13,452	15,128
0	Total Comprehensive Income	8,030	10,336	29	11,855	13,452	15,128

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

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
	Current Assets						
12,464	Cash and Cash Equivalents	56,541	56,541	-	56,541	56,541	56,541
143,326	Receivables	130,618	134,757	3	135,841	136,073	136,304
358	Investments	0	0	-	0	0	0
156,148	Total Current Assets	187,159	191,298	2	192,382	192,614	192,845
	Non Current Assets						
125,452	Property, Plant and Equipment	168,637	217,043	29	248,968	282,490	317,688
125,452	Total Non Current Assets	168,637	217,043	29	248,968	282,490	317,688
281,600	TOTAL ASSETS	355,796	408,341	15	441,350	475,104	510,533
	Current Liabilities						
144,159	Payables	212,106	182,015	-14	180,869	178,871	176,872
6,597	Other Provisions	2,872	2,872	-	2,872	2,872	2,872
5,392	Other Liabilities	5,500	5,500	-	5,500	5,500	5,500
156,148	Total Current Liabilities	220,478	190,387	-14	189,241	187,243	185,244
156,148	TOTAL LIABILITIES	220,478	190,387	-14	189,241	187,243	185,244
125,452	NET ASSETS	135,318	217,954	61	252,109	287,861	325,289
	REPRESENTED BY FUNDS EMPLOYED						
125,300	Accumulated Funds	125,300	197,600	58	219,900	242,200	264,500
152	Reserves	10,018	20,354	103	32,209	45,661	60,789
125,452	TOTAL FUNDS EMPLOYED	135,318	217,954	61	252,109	287,861	325,289

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

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
63,000	Opening Accumulated Funds	39,586	125,300	217	197,600	219,900	242,200
152	Opening Asset Revaluation Reserve	1,988	10,018	404	20,354	32,209	45,661
63,152	Balance at the Start of the Reporting Period	41,574	135,318	225	217,954	252,109	287,861
Comprehensive Income							
0	Inc/Dec in Asset Revaluation Reserve Surpluses	8,030	10,336	29	11,855	13,452	15,128
0	Total Comprehensive Income	8,030	10,336	29	11,855	13,452	15,128
Transactions Involving Owners Affecting Accumulated Funds							
62,300	Capital Injections	85,714	72,300	-16	22,300	22,300	22,300
62,300	Total Transactions Involving Owners Affecting Accumulated Funds	85,714	72,300	-16	22,300	22,300	22,300
Closing Equity							
125,300	Closing Accumulated Funds	125,300	197,600	58	219,900	242,200	264,500
152	Closing Asset Revaluation Reserve	10,018	20,354	103	32,209	45,661	60,789
125,452	Balance at the End of the Reporting Period	135,318	217,954	61	252,109	287,861	325,289

Treasury Directorate
Statement of Cash Flows on Behalf of the Territory

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
22,609	Cash from Government for EBT	19,465	17,782	-9	17,460	17,460	17,460
1,055,971	Taxes, Fees and Fines	1,056,725	1,112,011	5	1,173,466	1,238,169	1,303,786
1,550,379	Grants Received from the Commonwealth	1,580,621	1,398,553	-12	1,477,654	1,574,845	1,602,437
21	Interest Received	0	0	-	0	0	0
110,698	Other Receipts	73,256	81,887	12	101,726	112,081	138,384
232,811	Dividends	223,263	171,852	-23	224,659	246,189	304,446
2,972,489	Operating Receipts	2,953,330	2,782,085	-6	2,994,965	3,188,744	3,366,513
Payments							
11,146	Related to Supplies and Services	10,973	11,058	1	11,101	11,231	10,982
22,376	Grants and Purchased Services	19,230	17,547	-9	17,225	17,225	17,225
888	Other	888	895	1	903	911	911
2,938,079	Territory Receipts to Government	2,922,239	2,756,815	-6	2,967,966	3,161,607	3,339,625
2,972,489	Operating Payments	2,953,330	2,786,315	-6	2,997,195	3,190,974	3,368,743
0	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	0	-4,230	#	-2,230	-2,230	-2,230
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
0	Proceeds from Sale of Property, Plant and Equipment	0	4,230	#	2,230	2,230	2,230
0	Investing Receipts	0	4,230	#	2,230	2,230	2,230
Payments							
62,300	Purchase of Property, Plant and Equipment and Capital Works	85,714	72,300	-16	22,300	22,300	22,300
62,300	Investing Payments	85,714	72,300	-16	22,300	22,300	22,300
-62,300	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-85,714	-68,070	21	-20,070	-20,070	-20,070
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
62,300	Capital Injections from Government	85,714	72,300	-16	22,300	22,300	22,300
62,300	Financing Receipts	85,714	72,300	-16	22,300	22,300	22,300
62,300	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	85,714	72,300	-16	22,300	22,300	22,300
12,823	CASH AT THE BEGINNING OF REPORTING PERIOD	56,541	56,541	-	56,541	56,541	56,541
12,823	CASH AT THE END OF REPORTING PERIOD	56,541	56,541	-	56,541	56,541	56,541

Notes to the Budget Statements

Treasury's Territorial financial statements include grants received from the Commonwealth under the framework for 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 Agencies, into one monthly payment from the Commonwealth Treasury to ACT Treasury's Territorial Account. A detailed explanation of the grants is provided in Budget Paper 3.

Treasury's Territorial financial statements also include taxes, fees and fines collected on behalf of the Territory. A detailed explanation of the movement in taxes, fees and fines is also 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 decrease of \$3.144 million in the 2011-12 estimated outcome from the original budget and the decrease of \$1.683 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to decreased funding for the Commonwealth Government's First Home Owners Boost (FHOB) and the First Home Owner Grant (FHOG).
- taxes, fees and fines:
 - the decrease of \$70.012 million in the 2011-12 estimated outcome from the original budget is mainly due to a reduction in Income Tax Equivalents (\$43.376 million), a reduction in residential and commercial conveyance (\$26.125 million), and a reduction in General Rates (\$1.5 million). These reductions are partially offset by an increase in the Ambulance Levy (\$0.956 million); and
 - the increase of \$60.186 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to expected increases in general rates (\$88.018 million), payroll tax (\$13.182 million), income tax equivalents (\$4.893 million), conveyances (\$4.731 million) and network facilities tax (\$3.935 million). These increases are partially offset by decreased receipts associated with Land Tax (\$48.508 million) and General Insurance (\$7.763 million).
- grants from the Commonwealth:
 - the increase of \$30.242 million in the 2011-12 estimated outcome from the original budget is mainly due to increased Capital Roads NPPs (\$29.077 million), funding for the Arboretum brought forward (\$15 million), increased Financial Assistance Grants – Local Government (\$12.232 million), various health NPPs (\$10.534 million) and other recurrent NPPs (\$4.381 million). These increases were partially offset by decreases including a reduction in GST revenue (\$43.310 million); and

- the decrease of \$181.508 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to a transfer of National Healthcare SPP funding from Treasury to the New Local Hospital Network (\$149.670 million), reductions in the Capital Roads NPPs (\$48.448 million), Financial Assistance Grants – Local Government (\$33.612 million), Home and Community Care NPPs (\$19.791 million), health NPPs (\$16.755 million) and recurrent Government and non-government schools NPPs (\$11.089 million). These decreases have been partially offset by increases to GST revenue (\$101.540 million).
- dividend revenue:
 - the decrease of \$31.718 million in the 2011-12 estimated outcome from the original budget is mainly due to an estimated decrease in dividends from ACTEW (\$19.335 million) and the LDA (\$15.777 million); and
 - the decrease of \$49.947 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to a decrease in the dividends from the LDA (\$67.374 million), partially offset by an increase in the dividends from ACTEW (\$15.743 million).
- land revenue: the increase of \$1.276 million in the 2011-12 estimated outcome from the original Budget and the increase of \$3.731 million in the 2012-13 budget from the 2011-12 estimated outcome is due to rent received from an increased number of properties under the Land Rent Scheme.
- grants and purchased services: the decrease of \$3.146 million in the 2011-12 estimated outcome from the original budget and the decrease of \$1.683 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to decreased expenditure for the FHOB and the FHOG.
- transfer expenses: the decrease of \$70.411 million in the 2011-12 estimated outcome from the original budget and the decrease of \$168.053 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to transferring revenue received for taxes, fees and fines, Commonwealth grants, and dividends to the Territory Banking Account.

Statement of Assets and Liabilities on Behalf of the Territory

- cash and cash equivalents: the increase of \$44.077 million in the 2011-12 estimated outcome from the original budget is due to the timing of when cash is transferred to the Territory Banking Account.
- current receivables: the decrease of \$12.708 million in the 2011-12 estimated outcome from the original budget and the increase of \$4.139 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to changes to estimates at year end for dividends, income tax equivalents and tax accruals.
- property, plant and equipment: the increase of \$43.185 million in the 2011-12 estimated outcome from the original budget and the further increase of \$48.406 million in the 2012-13 budget from the 2011-12 estimated income are both due to an increase in the number of land rent properties held under the land rent scheme.

- current payables:
 - the increase of \$67.947 million in the 2011-12 estimated outcome from the original budget is due to an increase in the accrued transfer of revenue to the Territory Banking Account and increased payables to the LDA; and
 - the decrease of \$30.091 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the decrease in the payable to the LDA.
- current other provisions: the decrease of \$3.752 million in the 2011-12 estimated outcome from the original budget is due to a reassessment of the provision for refund of taxes.
- current other liabilities: the increase of \$0.108 million in the 2011-12 estimated outcome from the original budget is due to a reassessment of revenue received in advance.

Statement of Changes in Equity on Behalf of the Territory

- capital injections: the increase of \$23.414 million in the 2011-12 estimated outcome from the original budget is due to the rollover of funding for the Land Rent Scheme.
- closing accumulated funds: the increase of \$72.3 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the funding required for the purchase of land rent properties.
- reserves: the increase in the forward years represents estimated valuation increases in the land held by the directorate.

Statement of Cash Flows on Behalf of the Territory

Variations in the statement are explained in the notes above.

SHARED SERVICES CENTRE

Purpose

The Shared Services Centre (Shared Services) provides information and communication technology (ICT), procurement, publishing and records services, as well as tactical and transactional human resource and finance services to ACT Government agencies.

Shared Services consolidates these core administrative functions to achieve economies of scale, standardised and streamlined processes and an overall reduction in costs to the Territory. This enables agencies to better focus on their core business of providing services to the community.

Shared Services achieves its objectives by working in partnership with its clients to identify appropriate services, agree on service standards and agree on mechanisms for delivery that are efficient and cost effective.

2012-13 Priorities

Strategic and operational issues to be pursued in 2012-13 include:

- enhancing the Territory's ICT data management capability, by developing cloud strategies and server virtualisation policies; and approaching the market for a modern, energy efficient and highly scalable data centre facility to meet current and future data storage requirements;
- implementing process improvements arising from the 2011-12 review of finance and human resource business processes to achieve efficiencies;
- continuing the lifecycle management of the ACT Government's fibre network to ensure ongoing reliability and responsiveness of ICT services;
- introducing a local industry procurement policy aimed at encouraging local content and involvement in the delivery of Goods and Services;
- implementing identity and access management systems to improve timeliness of access for new staff to government systems and improve system efficiency and administration;
- enhancing Injury Management Services to improve options for staff re-entering the workforce after lengthy and/or significant injury, including targeted case management programs and development of incremental return to work programs;
- delivering increased mobile device capability to support increased workforce productivity, through the implementation of technology that enables secure access to government information utilising mobile devices;
- continuing awareness and education programs related to the development of procurements projects that offer opportunities for social procurements;
- enhancing service delivery across Shared Services through the implementation of 'single point of contact' relationship managers; and
- progressing trials of fleet management arrangements for Directorates, including the introduction of electronic log books into government-plated fleet vehicles, where appropriate.

Business and Corporate Strategies

Shared Services will undertake a range of business and corporate strategies to achieve its goals and priorities in 2012-13 that include:

- continued refinement of Shared Services' activities to improve value for money to government, through benchmarking, use of performance measures and through analysis of further business opportunities;
- improving communications both internally and externally to create synergies and to enable organisational learning;
- building capabilities through partnering with industry where practical and through participation in inter-jurisdictional initiatives;
- continuing to develop options to meet the needs of future Government requirements in Human Resources systems, e-business and data storage; and
- operating as a customer service orientated entity subject to the requirements of government policy and legislation.

Estimated Employment Level

2010-11 Actual Outcome		2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
887	Staffing (FTE) ¹	980	959	987

Note:

1. The decrease in permanent staff in the 2011-12 estimated outcome from the original budget is mainly due to difficulties in filling ICT positions permanently, partially offset by increased capital works project managers. The increase in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to increased service relationship support staff for ICT and Procurement, increased graduates across Shared Services and permanently filling positions in ICT currently filled by contractors, offset partially by decreased staff in Shared Services due to expected business process improvements and savings initiatives.

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000
	Output Class 1			
Shared Services ICT	131,664	130,921	4,457	6,576
Output 1.1: Shared Services ICT	131,664	130,921	4,457	6,576

Note:

1. Total cost includes depreciation and amortisation of \$15.676 million in 2011-12 and \$17.276 million in 2012-13.

Output Description

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.

Shared Services ICT will provide:

- 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;

Output Classes cont.

- assistance to agencies on ICT security;
- management of the whole of government communications network;
- business systems support; and
- general service and help desk functions.

	Total Cost ¹		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 2				
Shared Services Procurement	19,111	21,368	1,602	1,653
Output 2.1: Shared Services Procurement	19,111	21,368	1,602	1,653

Note:

1. Total cost includes depreciation and amortisation of \$0.665 million in 2011-12 and \$0.724 million in 2012-13.

Output Description

Shared Services Procurement undertakes procurement activities on behalf of government directorates and agencies for infrastructure, capital works, goods and services. It administers a range of pre-qualification schemes, establishes and manages whole of government contracts, and provides secretariat support to the Government Procurement Board.

Shared Services Procurement will provide:

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

	Total Cost ¹		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 3				
Shared Services Human Resources	27,310	29,105	1,495	3,406
Output 3.1: Shared Services Human Resources	27,310	29,105	1,495	3,406

Note:

1. Total cost includes depreciation and amortisation of \$1.016 million in 2011-12 and \$0.778 million in 2012-13.

Output Classes cont.

Output Description

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

Shared Services Human Resources will provide:

- payroll and personnel services, including tax payments and salary packaging;
- recruitment services;
- advice and technical support on health and safety management;
- support in the management of employee relations processes;
- injury management services;
- 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.

	Total Cost ¹		Government Payment for Outputs	
	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000
Output Class 4				
Shared Services Finance	15,830	15,038	528	538
Output 4.1: Shared Service Finance	15,830	15,038	528	538

Note:

1. Total cost includes depreciation and amortisation of \$0.322 million in 2011-12 and \$0.273 million in 2012-13.

Output Description

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

Shared Services Finance will provide:

- accounts payable and some accounts receivable functions;
- general ledgers;
- a fixed assets register;
- the development and maintenance of the Oracle E-Business Suite;
- cash flow management and bank reconciliations;
- tax payments, including returns and advice;

Output Classes cont.

- financial reporting services; and
- in-house print and electronic publishing.

Accountability Indicators

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 1: Shared Services ICT			
Output 1.1: Shared Services ICT			
a. Costs compared to peer organisations' costs, as benchmarked by an independent organisation	Within 5%	Within 5%	Within 5%
b. Email availability across government during core business hours	99%	99%	99%
c. Service requests made via the Service Desk are resolved within Service Level Agreements timeframes	85%	95%	90%
d. Average time taken for telephone service requests to be answered by a Service Desk officer	20 seconds	20 seconds	20 seconds
f. Number of successful attacks on internally hosted ACT Government web sites	0	0	0
Output Class 2: Shared Services Procurement			
Output 2.1: Shared Services Procurement			
a. Proportion of Government funded annual capital works program supported with project procurement services ¹	90%	90%	90%
b. Quality Management Systems Compliance with ISO9001:2008-number of Category 1 non-conformance findings ²	<2	<2	n/a
c. Proportion of tenders available to potential tenderers in electronic format ³	n/a	n/a	>50%

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. Existing indicator discontinued.
3. New Measure.

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 3: Shared Services Human Resources			
Output 3.1: Shared Services Human Resources			
a. Service requests made via the Integrated Customer Service system resolved within 5 working days	90%	90%	90%
b. Data for Annual Reports and the Workforce Profile are supplied to the Chief Minister and Cabinet Directorate in accordance with the agreed timeframe	100%	100%	100%
c. Performance Standards in Recruitment Services for permanent and temporary vacancies service specifications achieved ¹	95%	95%	95%

Note:

1. Represents the overall average of performance standards in recruitment service specifications being achieved.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 4: Shared Services Finance			
Output 4.1: Shared Services Finance			
a. Business Activity Statements completed in accordance with ATO deadline	95%	95%	95%
b. Fringe Benefits Tax Return submitted to the ATO in accordance with ATO deadline	95%	95%	95%
c. Monthly financial information available for use by agencies by 6 th working day of the month	95%	95%	95%
d. Annual financial statements completed and sent to agencies by 9 th working day of July	95%	95%	95%
e. Average time (i.e. working days) taken to enter accounts payable invoices into Oracle following receipt at Shared Services Finance from agencies	2	2	2

Changes to Appropriation

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	9,546	9,184	8,264	7,589	7,589
2012-13 Budget Policy Adjustments					
Data Storage Infrastructure	-	925	4,958	7,071	5,858
Upgrade / Replacement of ACT Government HRIMS (Feasibility)	-	1,052	-	-	-
Existing Data Centre Upgrade	-	-	20	20	20
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	131
Transfer – SLA Function from TAMS	-	362	372	377	382
Rollover – ACTPS Workers' Compensation and Work Safety Improvement Plan	(814)	-	814	-	-
Rollover – Data Centre Infrastructure	(650)	650	-	-	-
Cessation – Whole of Government Desktop Upgrade Initiative	-	-	(829)	(1,686)	(1,721)
2012-13 Budget	8,082	12,173	13,599	13,371	12,259

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	5,570	1,000	1,000	1,000	1,000
FMA Section 16B Rollover from 2010-11					
Safeguarding Government Business: Reducing the Risk of Communications Blackouts	116	-	-	-	-
2012-13 Budget Policy Adjustments					
Data Storage Infrastructure	-	296	3,770	1,000	-
Whole of Government Digital Network	-	2,407	-	-	-
Existing Data Centre Upgrade	-	610	-	-	-
Whole of Government Identity and Access Management	-	1,000	900	-	-
Extension of Mobile Device Capabilities	-	603	-	-	-
2012-13 Budget Technical Adjustments					
Rollover – Service Monitoring and Reporting	(2,200)	2,200	-	-	-
Rollover – Data Centre Infrastructure	(2,370)	500	-	-	-
2012-13 Budget	1,116	8,616	5,670	2,000	1,000

Shared Services Centre Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
9,546	Government Payment for Outputs	8,082	12,173	51	13,599	13,371	12,259
220	User Charges - Non ACT Government	220	211	-4	215	219	223
171,794	User Charges - ACT Government	182,162	174,430	-4	178,270	181,519	184,835
1,249	Other Revenue	1,249	1,557	25	1,582	1,608	1,634
0	Resources Received Free of Charge	330	339	3	348	357	366
182,809	Total Revenue	192,043	188,710	-2	194,014	197,074	199,317
182,809	Total Income	192,043	188,710	-2	194,014	197,074	199,317
Expenses							
82,895	Employee Expenses	76,853	85,950	12	87,062	87,596	88,744
11,848	Superannuation Expenses	11,449	12,963	13	13,131	13,237	13,411
76,348	Supplies and Services	87,917	78,468	-11	82,287	84,654	85,522
17,656	Depreciation and Amortisation	17,679	19,051	8	18,828	19,285	19,171
17	Borrowing Costs	17	0	-100	0	0	0
188,764	Total Ordinary Expenses	193,915	196,432	1	201,308	204,772	206,848
-5,955	Operating Result	-1,872	-7,722	-313	-7,294	-7,698	-7,531
0	Net Effect of Correction of an Error	-1	0	100	0	0	0
0	Inc/Dec in Asset Revaluation Reserve Surpluses	1	0	-100	0	0	0
-5,955	Total Comprehensive Income	-1,872	-7,722	-313	-7,294	-7,698	-7,531

Shared Services Centre Balance Sheet

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
	Current Assets						
25,518	Cash and Cash Equivalents	36,518	25,836	-29	20,069	14,278	8,483
71,485	Receivables	54,930	55,017	..	55,104	55,191	55,278
11	Inventories	0	0	-	0	0	0
281	Assets Held for Sale	61	61	-	61	61	61
2,139	Other Current Assets	2,040	2,110	3	2,180	2,250	2,320
99,434	Total Current Assets	93,549	83,024	-11	77,414	71,780	66,142
	Non Current Assets						
48,649	Property, Plant and Equipment	56,416	62,798	11	63,395	60,716	56,937
3,836	Intangibles	1,635	4,743	190	4,367	3,140	2,127
1,788	Capital Works in Progress	1,238	1,238	-	1,238	1,238	1,238
225	Other Non-Current Assets	84	84	-	84	84	84
54,498	Total Non Current Assets	59,373	68,863	16	69,084	65,178	60,386
153,932	TOTAL ASSETS	152,922	151,887	-1	146,498	136,958	126,528
	Current Liabilities						
62,301	Payables	42,092	42,133	..	42,167	42,201	42,235
438	Finance Leases	441	441	-	441	441	441
24,826	Employee Benefits	26,543	28,523	7	30,538	32,565	34,593
0	Other Provisions	59	59	-	59	59	59
12,626	Other Liabilities	12,635	12,815	1	12,995	13,175	13,355
100,191	Total Current Liabilities	81,770	83,971	3	86,200	88,441	90,683
	Non Current Liabilities						
320	Finance Leases	316	316	-	316	316	316
1,967	Employee Benefits	2,260	2,307	2	2,312	2,313	2,314
0	Other Non-Current Provisions	21	21	-	21	21	21
2,287	Total Non Current Liabilities	2,597	2,644	2	2,649	2,650	2,651
102,478	TOTAL LIABILITIES	84,367	86,615	3	88,849	91,091	93,334
51,454	NET ASSETS	68,555	65,272	-5	57,649	45,867	33,194
	REPRESENTED BY FUNDS EMPLOYED						
47,672	Accumulated Funds	58,262	54,979	-6	47,356	35,574	22,901
3,782	Reserves	10,293	10,293	-	10,293	10,293	10,293
51,454	TOTAL FUNDS EMPLOYED	68,555	65,272	-5	57,649	45,867	33,194

Shared Services Centre Statement of Changes in Equity

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
50,030	Opening Accumulated Funds	60,671	58,262	-4	54,979	47,356	35,574
3,782	Opening Asset Revaluation Reserve	10,292	10,293	..	10,293	10,293	10,293
53,812	Balance at the Start of the Reporting Period	70,963	68,555	-3	65,272	57,649	45,867
Comprehensive Income							
0	Net Effect of Correction of an Error	-1	0	100	0	0	0
-5,955	Operating Result for the Period	-1,872	-7,722	-313	-7,294	-7,698	-7,531
0	Inc/Dec in Asset Revaluation Reserve Surpluses	1	0	-100	0	0	0
-5,955	Total Comprehensive Income	-1,872	-7,722	-313	-7,294	-7,698	-7,531
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
5,570	Capital Injections	1,116	8,616	672	5,670	2,000	1,000
-1,652	Capital Distributions to Government	-1,652	-4,177	-153	-5,999	-6,084	-6,142
-321	Inc/Dec in Net Assets due to Admin Restructure	0	0	-	0	0	0
3,597	Total Transactions Involving Owners Affecting Accumulated Funds	-536	4,439	928	-329	-4,084	-5,142
Closing Equity							
47,672	Closing Accumulated Funds	58,262	54,979	-6	47,356	35,574	22,901
3,782	Closing Asset Revaluation Reserve	10,293	10,293	-	10,293	10,293	10,293
51,454	Balance at the End of the Reporting Period	68,555	65,272	-5	57,649	45,867	33,194

Shared Services Centre Cash Flow Statement

2011-12 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts						
9,546	8,082	12,173	51	13,599	13,371	12,259
172,870	183,238	175,513	-4	179,370	182,636	185,954
429,739	665,455	674,344	1	684,894	695,414	706,392
612,155	856,775	862,030	1	877,863	891,421	904,605
Payments						
81,957	74,014	84,802	15	85,895	86,410	87,539
11,848	11,449	12,963	13	13,131	13,237	13,411
76,834	88,073	78,628	-11	82,450	84,819	85,691
17	17	0	-100	0	0	0
428,743	664,459	672,870	1	683,397	693,893	704,847
599,399	838,012	849,263	1	864,873	878,359	891,488
12,756	18,763	12,767	-32	12,990	13,062	13,117
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipts						
250	250	81	-68	83	85	87
250	250	81	-68	83	85	87
Payments						
25,155	20,701	27,859	35	18,401	14,744	13,744
25,155	20,701	27,859	35	18,401	14,744	13,744
-24,905	-20,451	-27,778	-36	-18,318	-14,659	-13,657
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
5,570	1,116	8,616	672	5,670	2,000	1,000
5,570	1,116	8,616	672	5,670	2,000	1,000
Payments						
1,652	1,652	4,177	153	5,999	6,084	6,142
110	110	110	-	110	110	113
1,762	1,762	4,287	143	6,109	6,194	6,255
3,808	-646	4,329	770	-439	-4,194	-5,255
-8,341	-2,334	-10,682	-358	-5,767	-5,791	-5,795
33,859	38,852	36,518	-6	25,836	20,069	14,278
25,518	36,518	25,836	-29	20,069	14,278	8,483

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs:
 - the decrease of \$1.464 million in the 2011-12 estimated outcome from the original budget is mainly due to the rollover of funds for the ACTPS Workers' Compensation and Work Safety Improvement Plan and the Data Storage Infrastructure initiative; and
 - the increase of \$4.091 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the increase in funding in 2012-13 for the Upgrade/Replacement of ACT Government HRIMS initiative (\$1.052 million), Data Storage and Centre Infrastructure and the Whole of Government Digital Network Components initiatives (\$1.946 million) and the transfer of ICT support staff funding (\$0.362 million) from the Territory and Municipal Services Directorate to Shared Services.
- user charges – ACT Government:
 - the increase of \$10.368 million in the 2011-12 estimated outcome from the original budget is mainly due to an increase in capital works management fees due to a larger capital works program (\$6 million) and an increase in ICT project management revenue due to higher than expected expenditure by agencies on ICT projects (\$3.580 million); and
 - the decrease of \$7.732 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the elimination of one-off ICT project revenue.
- employee and superannuation expenses:
 - the decrease of \$6.441 million in the 2011-12 estimated outcome from the original budget is mainly due to lower permanent staff levels for Shared Services ICT; and
 - the increase of \$10.611 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the conversion of ICT contractors to permanent staff and the increased Service Level Agreement (SLA) requirements by agencies.
- supplies and services:
 - the increase of \$11.569 million in the 2011-12 estimated outcome from the original budget is mainly due to increased contractor costs associated with difficulties in filling permanent ICT positions and increased ICT project activity; and
 - the decrease of \$9.449 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to reduced use of ICT contractors.
- depreciation and amortisation: the increase of \$1.372 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to depreciation on the Whole of Government Digital Network Components Replacement initiative.

Balance Sheet

- cash and cash equivalents:
 - the increase of \$11 million in the 2011-12 estimated outcome from the original budget is mainly due to higher revenue associated with capital works management fees; and
 - the decrease of \$10.682 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to funding internal capital initiatives, including the storage area network (SAN) replacement asset (\$3.720 million) from cash reserves and timing associated with billing and receiving payments for capital works.
- receivables: the decrease of \$16.555 million in the 2011-12 estimated outcome from the original budget is mainly due to timing associated with billing and receiving payments for capital works.
- property, plant and equipment:
 - the increase of \$7.767 million in the 2011-12 estimated outcome from the original budget is mainly due to the revaluation of assets in 2010-11 increasing the value of infrastructure assets and leasehold improvements and the timing of asset purchases in 2011-12, particularly relating to completing Shared Services 2011-12 capital works projects, partially offset by the rollover of the Data Storage Infrastructure initiative (\$2.370 million); and
 - the increase of \$6.382 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the Whole of Government Digital Network Components Replacement initiative (\$2.407 million), the internally funded SAN replacement asset (\$3.720 million) and the net impact of new and completed capital works.
- intangibles:
 - the decrease of \$2.201 million in the 2011-12 estimated outcome from the original budget is due to the rollover of the Service Monitoring and Reporting initiative; and
 - the increase of \$3.108 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the impact of new capital works offset by the amortisation of the Procurement Business System.
- payables: the decrease of \$20.209 million in 2011-12 estimated outcome from the original budget is due to the timing associated with receiving and paying major supplier invoices for ICT and capital works projects.
- current and non current employee benefits: the increase of \$2.010 million in 2011-12 estimated outcome from the original budget and the increase of \$2.027 million in the 2012-13 Budget from the 2011-12 estimated outcome are mainly due to revised wage parameters and the impact of the discount rate on the long service leave liability.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

- capital injection from government:
 - the decrease of \$4.454 million in the 2011-12 estimated outcome from the original budget represents the rollover of funds for the Data Centre Infrastructure (\$2.370 million) and the Service Monitoring and Reporting (\$2.2 million) initiatives; and
 - the increase of \$7.5 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to one-off funding for 2012-13 capital works initiatives, partially offset by completed 2011-12 initiatives.
- distribution to government: the increase of \$2.525 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the 2012-13 savings initiatives.

Shared Services ICT Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
5,107	Government Payment for Outputs	4,457	6,576	48	9,001	9,521	8,348
70	User Charges - Non ACT Government	70	70	-	71	72	73
115,512	User Charges - ACT Government	119,341	114,916	-4	117,824	120,127	122,480
250	Other Revenue	250	81	-68	83	85	87
0	Resources Received Free of Charge	38	39	3	40	41	42
120,939	Total Revenue	124,156	121,682	-2	127,019	129,846	131,030
120,939	Total Income	124,156	121,682	-2	127,019	129,846	131,030
Expenses							
42,073	Employee Expenses	35,199	43,471	24	44,043	44,616	45,203
5,749	Superannuation Expenses	5,363	6,575	23	6,663	6,750	6,838
64,021	Supplies and Services	75,409	63,599	-16	68,152	70,337	70,884
15,653	Depreciation and Amortisation	15,676	17,276	10	17,053	17,939	18,039
17	Borrowing Costs	17	0	-100	0	0	0
127,513	Total Ordinary Expenses	131,664	130,921	-1	135,911	139,642	140,964
-6,574	Operating Result	-7,508	-9,239	-23	-8,892	-9,796	-9,934

Shared Services Procurement Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
1,602	Government Payment for Outputs	1,602	1,653	3	1,681	1,706	1,732
100	User Charges - Non ACT Government	100	96	-4	98	100	102
17,230	User Charges - ACT Government	23,305	20,497	-12	20,819	21,146	21,478
36	Other Revenue	36	58	61	59	60	61
0	Resources Received Free of Charge	292	300	3	308	316	324
18,968	Total Revenue	25,335	22,604	-11	22,965	23,328	23,697
18,968	Total Income	25,335	22,604	-11	22,965	23,328	23,697
Expenses							
12,791	Employee Expenses	13,143	13,903	6	14,087	14,271	14,458
1,889	Superannuation Expenses	1,899	2,040	7	2,066	2,095	2,124
3,112	Supplies and Services	3,404	4,701	38	4,817	4,933	5,031
665	Depreciation and Amortisation	665	724	9	724	295	81
18,457	Total Ordinary Expenses	19,111	21,368	12	21,694	21,594	21,694
511	Operating Result	6,224	1,236	-80	1,271	1,734	2,003

Shared Services Human Resource Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
2,309	Government Payment for Outputs	1,495	3,406	128	2,369	1,586	1,611
24,564	User Charges - ACT Government	24,966	25,210	1	25,604	26,004	26,412
958	Other Revenue	958	1,418	48	1,440	1,463	1,486
27,831	Total Revenue	27,419	30,034	10	29,413	29,053	29,509
27,831	Total Income	27,419	30,034	10	29,413	29,053	29,509
Expenses							
17,759	Employee Expenses	17,880	18,526	4	18,752	18,398	18,638
2,530	Superannuation Expenses	2,498	2,797	12	2,830	2,799	2,835
6,027	Supplies and Services	5,916	7,004	18	6,075	6,061	6,202
1,016	Depreciation and Amortisation	1,016	778	-23	778	778	778
27,332	Total Ordinary Expenses	27,310	29,105	7	28,435	28,036	28,453
499	Operating Result	109	929	752	978	1,017	1,056

Shared Services Finance Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
528	Government Payment for Outputs	528	538	2	548	558	568
50	User Charges - Non ACT Government	50	45	-10	46	47	48
14,488	User Charges - ACT Government	14,550	13,807	-5	14,023	14,242	14,465
5	Other Revenue	5	0	-100	0	0	0
15,071	Total Revenue	15,133	14,390	-5	14,617	14,847	15,081
15,071	Total Income	15,133	14,390	-5	14,617	14,847	15,081
Expenses							
10,272	Employee Expenses	10,631	10,050	-5	10,180	10,311	10,445
1,680	Superannuation Expenses	1,689	1,551	-8	1,572	1,593	1,614
3,188	Supplies and Services	3,188	3,164	-1	3,243	3,323	3,405
322	Depreciation and Amortisation	322	273	-15	273	273	273
15,462	Total Ordinary Expenses	15,830	15,038	-5	15,268	15,500	15,737
-391	Operating Result	-697	-648	7	-651	-653	-656

Notes to the Output Class Statements

Significant variations are as follows:

Shared Services ICT Total Expenses

- the increase of \$4.151 million in the 2011-12 estimated outcome from the original budget is mainly due to higher than forecast contractor expenditure associated with difficulties in filling permanent ICT positions and increased ICT project activity, partially offset by lower than forecast permanent staffing levels.
- the decrease of \$0.743 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to reduced use of ICT contractors (\$9.028 million), the elimination of one-off project expenditure (\$3.939 million) and savings initiatives (\$1.969 million). This has been partially offset by ICT permanent staff increases mainly through the conversion of contractors and increased SLA requirements by agencies (\$10.564 million), an increase in expenditure directly related to initiatives (\$1.656 million), an increase in depreciation (\$1.6 million) due to the impact of capital works projects and revised wage parameters (\$0.509 million).

Shared Services Procurement Total Expenses

- the increase of \$0.654 million in the 2011-12 estimated outcome from the original budget is mainly due to an increase in staffing and support costs associated with a larger capital works program.
- the increase of \$2.257 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to an increase in staffing and support costs (\$1.441 million), an increase in capital works contractor costs (\$1.046 million) associated with maintaining a larger capital works program and the revised wage parameters (\$0.151 million), partially offset by the savings initiatives (\$0.540 million).

Shared Services Human Resources Total Expenses

- the increase of \$1.795 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to increased staff levels for the Workers' Compensation Co-location (\$1.261 million) and the ACTPS Workers' Compensation and Work Safety Improvement Plan (\$0.825 million) initiatives the increase in expenditure directly related to the Upgrade/Replacement of ACT Government HRIMS initiative (\$1.052 million) and revised wage parameters (\$0.190 million), partially offset by the savings initiative (\$1.569 million).

Shared Services Finance Total Expenses

- the decrease of \$0.792 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to savings initiatives (\$0.932 million), partially offset by revised wage parameters (\$0.099 million).

HOME LOAN PORTFOLIO

Purpose

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

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

2012-13 Priorities

Strategic and operational issues to be pursued in 2012-13 include:

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

Estimated Employment Level

2010-11 Actual Outcome	2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
2 Staffing (FTE)	2	2	1

Output Classes

	Total Cost	
	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000
Output Class 1:		
Home Loan Portfolio	4,225	3,995
Output 1.1: Home Loan Portfolio	4,225	3,995

Output Description

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

In 2012-13 the Home Loan Portfolio will:

- manage between 125 (2011-12 estimated outcome) and 105 (projection to 30 June 2013) loans; and
- comply with the Commonwealth Government's loan repayment schedule.

Accountability Indicators

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
1.1: Home Loan Portfolio			
a. Administration cost per home loan managed ¹	\$2,880	\$2,740	\$2,110

Note:

1. The decrease in the 2011-12 estimated outcome from the 2011-12 target is due to lower than anticipated consultant costs. The decrease in the 2012-13 target from the 2011-12 estimated outcome is due to a reduction in the cost of administering the new financial system and a reduction in the number of staff.

Home Loan Portfolio Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
5,914	Interest	5,205	4,445	-15	4,285	4,086	3,930
261	Other Revenue	713	333	-53	283	241	205
6,175	Total Revenue	5,918	4,778	-19	4,568	4,327	4,135
6,175	Total Income	5,918	4,778	-19	4,568	4,327	4,135
Expenses							
131	Employee Expenses	139	120	-14	121	123	124
30	Superannuation Expenses	29	31	7	31	31	32
199	Supplies and Services	174	70	-60	102	74	105
0	Depreciation and Amortisation	0	10	#	10	10	10
3,883	Borrowing Costs	3,883	3,764	-3	3,640	3,509	3,373
4,243	Total Ordinary Expenses	4,225	3,995	-5	3,904	3,747	3,644
1,932	Operating Result	1,693	783	-54	664	580	491
1,932	Total Comprehensive Income	1,693	783	-54	664	580	491

Home Loan Portfolio Balance Sheet

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Current Assets							
607	Cash and Cash Equivalents	562	515	-8	784	694	511
630	Receivables	1,292	1,200	-7	1,133	1,068	1,034
16,000	Investments	10,000	10,000	-	10,000	10,000	10,000
17,237	Total Current Assets	11,854	11,715	-1	11,917	11,762	11,545
Non Current Assets							
1,878	Receivables	1,540	1,328	-14	1,142	980	840
96,109	Investments	102,843	100,713	-2	96,486	91,872	89,578
0	Intangibles	0	40	#	30	20	10
0	Capital Works in Progress	50	0	-100	0	0	0
97,987	Total Non Current Assets	104,433	102,081	-2	97,658	92,872	90,428
115,224	TOTAL ASSETS	116,287	113,796	-2	109,575	104,634	101,973
Current Liabilities							
17	Payables	16	6	-63	9	6	9
2,766	Interest-Bearing Liabilities	2,766	2,891	5	3,021	3,157	3,299
98	Employee Benefits	110	112	2	115	118	120
2,881	Total Current Liabilities	2,892	3,009	4	3,145	3,281	3,428
Non Current Liabilities							
80,878	Interest-Bearing Liabilities	80,878	77,987	-4	74,966	71,809	68,510
80,878	Total Non Current Liabilities	80,878	77,987	-4	74,966	71,809	68,510
83,759	TOTAL LIABILITIES	83,770	80,996	-3	78,111	75,090	71,938
31,465	NET ASSETS	32,517	32,800	1	31,464	29,544	30,035
REPRESENTED BY FUNDS EMPLOYED							
31,465	Accumulated Funds	32,517	32,800	1	31,464	29,544	30,035
31,465	TOTAL FUNDS EMPLOYED	32,517	32,800	1	31,464	29,544	30,035

Home Loan Portfolio Statement of Changes in Equity

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
38,979	Opening Accumulated Funds	40,270	32,517	-19	32,800	31,464	29,544
38,979	Balance at the Start of the Reporting Period	40,270	32,517	-19	32,800	31,464	29,544
Comprehensive Income							
1,932	Operating Result for the Period	1,693	783	-54	664	580	491
1,932	Total Comprehensive Income	1,693	783	-54	664	580	491
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
-9,446	Capital Distributions to Government	-9,446	-500	95	-2,000	-2,500	0
-9,446	Total Transactions Involving Owners Affecting Accumulated Funds	-9,446	-500	95	-2,000	-2,500	0
Closing Equity							
31,465	Closing Accumulated Funds	32,517	32,800	1	31,464	29,544	30,035
31,465	Balance at the End of the Reporting Period	32,517	32,800	1	31,464	29,544	30,035

Home Loan Portfolio Cash Flow Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
5,935	Interest Received	5,734	4,497	-22	4,326	4,132	3,950
5,935	Operating Receipts	5,734	4,497	-22	4,326	4,132	3,950
Payments							
131	Related to Employees	138	120	-13	121	122	124
25	Related to Superannuation	17	29	71	29	29	29
197	Related to Supplies and Services	188	79	-58	100	76	104
3,883	Borrowing Costs	3,883	3,764	-3	3,640	3,509	3,373
4,236	Operating Payments	4,226	3,992	-6	3,890	3,736	3,630
1,699	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	1,508	505	-67	436	396	320
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
9,911	Proceeds from Sale/Maturity of Investments	9,844	2,130	-78	4,227	4,613	2,295
457	Repayment of Home Loan Principal	688	584	-15	497	422	359
10,368	Investing Receipts	10,532	2,714	-74	4,724	5,035	2,654
Payments							
0	Purchase of Land and Intangibles	50	0	-100	0	0	0
0	Investing Payments	50	0	-100	0	0	0
10,368	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	10,482	2,714	-74	4,724	5,035	2,654
CASH FLOWS FROM FINANCING ACTIVITIES							
Payments							
9,446	Distributions to Government	9,446	500	-95	2,000	2,500	0
2,647	Repayment of Borrowings	2,647	2,766	4	2,891	3,021	3,157
12,093	Financing Payments	12,093	3,266	-73	4,891	5,521	3,157
-12,093	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	-12,093	-3,266	73	-4,891	-5,521	-3,157
-26	NET INCREASE / (DECREASE) IN CASH HELD	-103	-47	54	269	-90	-183
16,633	CASH AT THE BEGINNING OF REPORTING PERIOD	665	562	-15	515	784	694
16,607	CASH AT THE END OF REPORTING PERIOD	562	515	-8	784	694	511

Notes to Budget Statements

Significant variations are as follows:

Operating Statement

- interest:
 - the decrease of \$0.709 million in the 2011-12 estimated outcome from the original budget is due to lower than anticipated interest rates for both short-term and long-term investments, as well as lower than anticipated outstanding loans. The lower outstanding loans is due to a higher than anticipated number of repayments in advance; and
 - the decrease of \$0.760 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to a decrease in the forecast interest rate and a lower amount of funds invested in the Territory Banking Account, as a result of returning surplus equity to the Territory, as well as a reduction in outstanding loans.
- other revenue:
 - the increase of \$0.452 million in the 2011-12 estimated outcome from the original budget is due to a higher than anticipated write-down of the provision for doubtful debts in 2011-12; and
 - the decrease of \$0.380 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to lower write-down of the provision for doubtful debts in 2012-13 resulting from a reduction in outstanding loans.
- employee expenses: the decrease of \$0.019 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the expected retirement of an employee.
- supplies and services:
 - the decrease of \$0.025 million in the 2011-12 estimated outcome from the original budget is due to lower than anticipated consultant costs; and
 - the decrease of \$0.104 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the lower cost of administering the new financial system.
- borrowing costs: the decrease of \$0.119 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the reduction in the amount of the Commonwealth loan liability.

Balance Sheet

- current receivables: the increase of \$0.662 million in the 2011-12 estimated outcome from the original budget is due to an increase in accrued revenue resulting from a change in methodology in accruing interest from long-term investments. This change in methodology only affects current receivables.

- current investments: the decrease of \$6 million in the 2011-12 estimated outcome from the original budget is due to transferring funds from short-term to long-term investments in order to maximise the investment returns.
- non current receivables:
 - the decrease of \$0.338 million in the 2011-12 estimated outcome from the original budget is due to a lower than anticipated amount of loans receivable. The lower loans receivable is due to a higher than anticipated amount of repayments in advance; and
 - the decrease of \$0.212 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to a lower number of loans receivable.
- non current investments:
 - the increase of \$6.734 million in the 2011-12 estimated outcome from the original budget is due to transferring funds from short-term to long-term investments as noted above; and
 - the decrease of \$2.130 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the use of investments to meet Commonwealth loan commitments and the return of surplus funds to the Territory.
- capital works in progress: the increase of \$0.050 million in the 2011-12 estimated outcome from the original budget and the decrease of \$0.050 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the development of a new financial management system that was completed in 2011-12.
- intangibles: the increase of \$0.040 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to capitalisation of the financial management system.
- current interest-bearing liabilities: the increase of \$0.125 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to an increase in the amount of principal repayment on the Commonwealth loan in the next 12 months.
- non current interest-bearing liabilities: the decrease of \$2.891 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the reduction in the loan principal owing to the Commonwealth Government which is scheduled to be fully paid in 2040.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

SUPERANNUATION PROVISION ACCOUNT

Purpose

Treasury assists the Government to effectively manage the defined benefit employer superannuation liabilities of the Territory. This includes the responsibility for the management of the investment funds set aside to meet the defined benefit employer superannuation liabilities of the Territory.

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

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

The SPA operates within the broader Treasury portfolio.

2012-13 Priorities

Strategic and operational issues to be pursued in 2012-13 include:

- managing, monitoring and reviewing, as necessary, the SPA investment portfolio in accordance with established investment policies; and
- developing and implementing a Responsible Investment Policy.

Estimated Employment Level

2010-11 Actual Outcome	2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
9 Staffing (FTE) ¹	9	9	9

Note:

1. This includes 6 FTE associated with the 'employee superannuation entitlements' project.

Strategic Objectives and Indicators

Strategic Objective 1

Achievement of Investment Returns Greater than Benchmark

To maintain a selection of investment managers and a mix of financial investment assets to deliver returns in excess of established performance benchmarks.

Strategic Objective 2

Achievement of an Average Long-Term Investment Return of Five Per Cent 'Real'

To achieve an annualised 'real' rate of return of five per cent (net of inflation and fees) over the life of the investment portfolio.

Strategic Objective 3

Superannuation Liability Funding Percentage

The Government is committed to the effective management, and eventual extinguishment, of unfunded CSS/PSS defined benefit employer superannuation liabilities.

As at 30 June 2012, superannuation liabilities are estimated to be 49 per cent funded, an increase from the 46 per cent funded position as at 30 June 2011.

Percentage Funding of CSS/PSS Defined Benefit Liabilities

	Assets \$'000	Liabilities \$'000	% Funded
30 June 2012	2,347,761	4,823,596	49%
30 June 2013	2,505,273	5,100,731	49%
30 June 2014	2,662,273	5,374,858	50%
30 June 2015	2,816,437	5,643,135	50%
30 June 2016	2,967,368	5,905,034	50%

Output Classes

	Total Cost		Payment for Expenses on Behalf of the Territory	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
EBT Class 1:				
Superannuation Provision Account	508,514 ¹	449,502 ¹	1,298	0
EBT 1.1: Superannuation Provision Account	508,514	449,502	1,298	0

Note:

1. The variance reflects the return to long term earning assumptions. The estimated outcome reflects actual capital losses included in expenses, which are offset against capital gains in revenue.

Output Description

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

The key outputs to be delivered in 2012-13 include:

- managing and reporting on the investment assets set aside to meet the CSS/PSS defined benefit employer superannuation liabilities of the Territory by monitoring the investment strategy;
- undertaking the annual actuarial review of the Territory's CSS/PSS defined benefit employer superannuation liabilities;
- implementing a Responsible Investment Policy;
- managing the superannuation funding plan and payment of benefits to ComSuper; and
- preparation of annual Member Information Statements for the Members of the Legislative Assembly Superannuation Scheme.

Accountability Indicators

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
1.1 Superannuation Provision Account			
a. Difference between the net investment earnings rate and the benchmark is to be ≥ 0 ¹	≥ 0	≥ 0	≥ 0
b. Annualised long-term return of 5 per cent real ²	>5%	4.3%	>5%
c. Liability funding percentage ³	54%	49%	50%

Notes:

1. The difference between the actual annual portfolio investment earnings rate and the established benchmark is a measure of the relative performance of the Territory's fund managers to the benchmark.
2. The annualised real return of the portfolio (net of inflation and fees) is a measure of the average annual compounded return achieved over time. This measure is updated annually.
3. The percentage of superannuation liabilities that are covered by the investment assets is a measure of the level of liability funding.

Changes to Appropriation

Changes to Appropriation - Territorial

	2011-12 Est. Out. \$'000	2012-13 Budget \$'000	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Payment for Expenses on Behalf of Territory					
2011-12 Budget	-	-	-	-	-
FMA Section 16B Rollover from 2010-11					
Superannuation Settlements	1,298	-	-	-	-
2012-13 Budget	1,298	-	-	-	-

Changes to Appropriation - Territorial

	2011-12 Est. Out. \$'000	2012-13 Budget \$'000	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Capital Injections					
2011-12 Budget	144,047	147,649	151,341	155,124	155,124
Revised Indexation Parameters	-	-	-	-	3,877
2012-13 Budget	144,047	147,649	151,341	155,124	159,001

ACT Superannuation Unit
Statement of Income and Expenses on Behalf of the Territory

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
0	Payment for Expenses on behalf of Territory	1,298	0	-100	0	0	0
29,154	Interest	44,185	35,589	-19	40,029	42,425	44,776
66,999	Dividend Revenue	120,050	66,393	-45	64,148	68,017	71,812
82,259	Other Revenue	24,662	80,248	225	89,935	95,254	100,467
178,412	Total Revenue	190,195	182,230	-4	194,112	205,696	217,055
178,412	Total Income	190,195	182,230	-4	194,112	205,696	217,055
Expenses							
736	Employee Expenses	687	738	7	758	776	795
400,044	Superannuation Expenses	420,433	439,013	4	451,588	463,548	475,130
5,552	Supplies and Services	5,311	5,568	5	5,634	5,748	5,983
3,362	Other Expenses	82,083	4,183	-95	4,600	4,861	5,116
409,694	Total Ordinary Expenses	508,514	449,502	-12	462,580	474,933	487,024
-231,282	Operating Result	-318,319	-267,272	16	-268,468	-269,237	-269,969
0	Superannuation Prior Year Actuarial Movement	321,698	0	-100	0	0	0
0	Total Other Comprehensive Income	321,698	0	-100	0	0	0
-231,282	Total Comprehensive Income	3,379	-267,272	#	-268,468	-269,237	-269,969

ACT Superannuation Unit
Statement of Assets and Liabilities on Behalf of the Territory

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
	Current Assets						
500	Cash and Cash Equivalents	500	500	-	500	500	500
87	Receivables	132	132	-	132	132	132
587	Total Current Assets	632	632	-	632	632	632
	Non Current Assets						
2,463,224	Investments	2,347,129	2,504,641	7	2,661,641	2,815,805	2,966,736
2,463,224	Total Non Current Assets	2,347,129	2,504,641	7	2,661,641	2,815,805	2,966,736
2,463,811	TOTAL ASSETS	2,347,761	2,505,273	7	2,662,273	2,816,437	2,967,368
	Current Liabilities						
0	Payables	769	769	-	769	769	769
164,472	Employee Benefits	161,846	177,429	10	195,238	213,197	233,269
164,472	Total Current Liabilities	162,615	178,198	10	196,007	213,966	234,038
	Non Current Liabilities						
4,411,742	Employee Benefits	4,660,981	4,922,533	6	5,178,851	5,429,169	5,670,996
4,411,742	Total Non Current Liabilities	4,660,981	4,922,533	6	5,178,851	5,429,169	5,670,996
4,576,214	TOTAL LIABILITIES	4,823,596	5,100,731	6	5,374,858	5,643,135	5,905,034
-2,112,403	NET ASSETS	-2,475,835	-2,595,458	-5	-2,712,585	-2,826,698	-2,937,666
	REPRESENTED BY FUNDS EMPLOYED						
-2,112,403	Accumulated Funds	-2,475,835	-2,595,458	-5	-2,712,585	-2,826,698	-2,937,666
-2,112,403	TOTAL FUNDS EMPLOYED	-2,475,835	-2,595,458	-5	-2,712,585	-2,826,698	-2,937,666

ACT Superannuation Unit
Statement of Changes in Equity on Behalf of the Territory

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
-2,025,168	Opening Accumulated Funds	-2,623,261	-2,475,835	6	-2,595,458	-2,712,585	-2,826,698
-2,025,168	Balance at the Start of the Reporting Period	-2,623,261	-2,475,835	6	-2,595,458	-2,712,585	-2,826,698
Comprehensive Income							
0	Superannuation Prior Year Actuarial Movement	321,698	0	-100	0	0	0
-231,282	Operating Result for the Period	-318,319	-267,272	16	-268,468	-269,237	-269,969
-231,282	Total Comprehensive Income	3,379	-267,272	#	-268,468	-269,237	-269,969
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
144,047	Capital Injections	144,047	147,649	3	151,341	155,124	159,001
144,047	Total Transactions Involving Owners Affecting Accumulated Funds	144,047	147,649	3	151,341	155,124	159,001
Closing Equity							
-2,112,403	Closing Accumulated Funds	-2,475,835	-2,595,458	-5	-2,712,585	-2,826,698	-2,937,666
-2,112,403	Balance at the End of the Reporting Period	-2,475,835	-2,595,458	-5	-2,712,585	-2,826,698	-2,937,666

ACT Superannuation Unit
Statement of Cash Flows on Behalf of the Territory

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
0	Cash from Government for EBT	1,298	0	-100	0	0	0
29,154	Interest Received	44,185	35,589	-19	40,029	42,425	44,776
70,836	Other Receipts	123,449	69,546	-44	67,483	71,537	75,512
99,990	Operating Receipts	168,932	105,135	-38	107,512	113,962	120,288
Payments							
727	Related to Employees	678	729	8	748	766	785
149,517	Related to Superannuation	149,516	161,889	8	177,473	195,283	213,243
5,552	Related to Supplies and Services	5,313	5,568	5	5,634	5,748	5,983
3,424	Other	5,010	4,183	-17	4,601	4,861	5,116
159,220	Operating Payments	160,517	172,369	7	188,456	206,658	225,127
-59,230	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	8,415	-67,234	-899	-80,944	-92,696	-104,839
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
84,817	Purchase of Investments	152,295	80,415	-47	70,397	62,428	54,162
84,817	Investing Payments	152,295	80,415	-47	70,397	62,428	54,162
-84,817	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-152,295	-80,415	47	-70,397	-62,428	-54,162
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
144,047	Capital Injections from Government	144,047	147,649	3	151,341	155,124	159,001
144,047	Financing Receipts	144,047	147,649	3	151,341	155,124	159,001
144,047	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	144,047	147,649	3	151,341	155,124	159,001
0	NET INCREASE / (DECREASE) IN CASH HELD	167	0	-100	0	0	0
500	CASH AT THE BEGINNING OF REPORTING PERIOD	333	500	50	500	500	500
500	CASH AT THE END OF REPORTING PERIOD	500	500	-	500	500	500

Notes to the Budget Statements

Significant variations are as follows:

Statement of Income and Expenses on Behalf of the Territory

- payment of expenses on behalf of the Territory:
 - the increase of \$1.298 million in the 2011-12 estimated outcome from the original budget is due to the rollover of appropriation from 2010-11 for employee superannuation settlements; and
 - the decrease of \$1.298 million in the 2012-13 Budget from the 2011-12 estimated outcome reflects the conclusion of superannuation settlement payments to former Totalcare employees.
- interest:
 - the increase of \$15.031 million in the 2011-12 estimated outcome from the original budget is due to maintaining a higher allocation to cash investments and the receipt of a significant one-off income distribution from the currency-hedged international fixed interest investments as a result of the appreciation of the Australian dollar; and
 - the decrease of \$8.596 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to an anticipated lower level of interest rates and a lower allocation to cash investments.
- dividend revenue:
 - the increase of \$53.051 million in the 2011-12 estimated outcome from the original budget is due to the higher receipt of property and private equity asset sale distributions and the receipt of a significant one-off income distribution as noted above; and
 - the decrease of \$53.697 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the removal of the current financial year impacts from the above variance and forecasting a return to expected dividend and distribution yields.
- other revenue:
 - the decrease of \$57.597 million in the 2011-12 estimated outcome from the original budget is mainly due to net capital losses, for investment returns for the 2011-12 year; and
 - the increase of \$55.586 million in the 2012-13 Budget from the 2011-12 estimated outcome reflects a return to the long term investment earnings assumption of a portfolio return of CPI plus 5 per cent (net of fees).
- superannuation expenses:
 - the increase of \$20.389 million in the 2011-12 estimated outcome from the original budget is due to the 30 June 2011 financial year end update to the actuarial review of superannuation liabilities and reflects the impact of the decreased discount rate; and

- the increase of \$18.580 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the estimated growth in superannuation liabilities following the recent triennial actuarial review.
- other expenses:
 - the increase of \$78.721 million in the 2011-12 estimated outcome from the original budget is due to the recognition of capital losses in relation to the investment portfolio (as noted above in other revenue); and
 - the decrease of \$77.9 million in the 2012-13 Budget from the 2011-12 estimated outcome reflects a return to the long-term investment earnings assumption of a portfolio return of CPI plus 5 per cent (net of fees).

Statement of Assets and Liabilities on Behalf of the Territory

- non current investments:
 - the decrease of \$116.095 million in the 2011-12 estimated outcome from the original budget is due to a combination of the flow-on effects of the 2010-11 audited outcome and net capital losses in the investment portfolio due to economic conditions; and
 - the increase of \$157.512 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the reinvestment of projected investment earnings, offset by expected cash outflows.
- current employee benefits:
 - the decrease of \$2.626 million in the 2011-12 estimated outcome from the original budget reflects the outcome of the latest actuarial review and the estimated increase in annual employee superannuation benefit payments; and
 - the increase of \$15.583 million in the 2012-13 Budget from the 2011-12 estimated outcome reflects the outcome of the latest actuarial review and the estimated growth in annual employee superannuation benefit payments.
- non current employee benefits:
 - the increase of \$249.239 million in the 2011-12 estimated outcome from the original budget reflects the outcome of the latest actuarial review that incorporates membership data as at 30 June 2011; and
 - the increase of \$261.552 million in the 2012-13 Budget from the 2011-12 estimated outcome reflects the outcome of the latest actuarial review and the estimated growth in annual employee superannuation benefit liabilities.

Statement of Changes in Equity on Behalf of the Territory

Variations in the statement are explained in the notes above.

Statement of Cash Flows on Behalf of the Territory

Variations in the statement are explained in the notes above.

TERRITORY BANKING ACCOUNT

Purpose

Treasury provides services to the Government including financial asset and liability management through the establishment of investment and borrowing policies and objectives, and the coordination and implementation of investment and borrowing activities. This includes the effective management of capital market functions through the maximisation of returns on investments, within relevant risk tolerances, to achieve competitive borrowing rates commensurate with the Territory's credit rating and to develop effective financial risk management strategies.

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

2012-13 Priorities

Strategic and operational issues to be pursued in 2012-13 include:

- managing Territory borrowings and associated risks; and
- managing, monitoring and reviewing, as necessary, the TBA investment portfolio in accordance with the established investment policies.

Estimated Employment Level

Functions of the TBA are performed by officers from the Treasury Directorate, and are included in Treasury's FTE.

Strategic Objectives and Indicators

Strategic Objective 1

Effective Management of Investment and Borrowing Activities

Strategic Indicator 1: Investment Returns Meeting or Exceeding Benchmark

The investment performance is measured against a standard market benchmark. The conservative policy for general government investments is such that returns equal to or marginally in excess of the benchmark are expected.

Strategic Indicator 2: Borrowing Portfolio in Line with Benchmark

General government borrowings are managed to minimise excess interest rate and market risk. The strategy for managing the general government debt portfolio is to strike an appropriate balance between the risks associated with debt that has a floating (variable) interest rate and is therefore exposed to volatility in market interest rates and the costs associated with a fixed rate of interest.

The strategic indicator for the management of the debt portfolio is a target in the order of 30 per cent of the general government debt portfolio is exposed to floating (variable) interest rates.

Output Class

	Total Cost		Payment for Expenses on Behalf of the Territory	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
EBT 1				
Territory Banking Account	4,025,605	4,332,154	17,848	33,261
Output EBT 1.1 Territory Banking Account	4,025,605	4,332,154	17,848	17,849

Description

This output includes the management of the investment and borrowing activities.

The key outputs to be delivered in 2012-13 include:

- managing and reporting on the investment assets and borrowing liabilities of the Territory Banking Account;
- raising new Territory borrowings as required; and
- cash flow management, bank reconciliations and associated accounting and financial reporting functions.

Accountability Indicators

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
EBT 1: Territory Banking Account			
Output EBT 1.1: Territory Banking Account			
a. Difference between the net investment earnings rate and the benchmark is to be ≥ 0 ¹	≥ 0	0.09	≥ 0
b. Exposure of debt portfolio to floating interest rates ²	< 30%	26%	< 30%

Notes:

1. The difference between the actual annual portfolio investment earnings rate and the established benchmark is a measure of the relative performance of the Territory's fund managers to the benchmark.
2. This indicator reflects the amount of floating rate debt in the portfolio which will determine the degree to which changes in interest rates will impact on budgeted interest costs. The targeted floating versus fixed exposure ratio is considered to meet a general objective of stability in budgeted interest costs, but also provides some flexibility to strategically manage the debt portfolio in response to changes in economic conditions and other financial objectives.

Changes to Appropriation

Changes to Appropriation - Territorial

	2011-12	2012-13	2013-14	2014-15	2015-16
Payment for Expenses on Behalf of Territory	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	17,848	37,767	49,300	48,721	48,721
Borrowing Costs	-	(4,506)	3,191	7,906	(6,961)
2012-13 Budget	17,848	33,261	52,491	56,627	41,760

Changes to Appropriation - Territorial

	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	214	214	214	214	214
2012-13 Budget	214	214	214	214	214

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

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
17,848	Payment for Expenses on behalf of Territory	17,849	33,261	86	52,491	56,626	41,760
123,549	Interest	132,559	106,393	-20	104,940	111,010	115,797
139,537	Other Revenue	159,702	138,828	-13	134,209	128,697	119,665
3,594,485	Transfer Revenue	3,386,950	3,207,167	-5	3,586,488	3,747,811	3,978,472
3,875,419	Total Revenue	3,697,060	3,485,649	-6	3,878,128	4,044,144	4,255,694
3,875,419	Total Income	3,697,060	3,485,649	-6	3,878,128	4,044,144	4,255,694
Expenses							
122,991	Borrowing Costs	124,473	131,772	6	152,074	163,180	153,270
814	Other Expenses	13,395	1,326	-90	872	522	522
4,180,760	Transfer Expenses	3,887,737	4,199,056	8	3,922,087	3,757,568	3,693,421
4,304,565	Total Ordinary Expenses	4,025,605	4,332,154	8	4,075,033	3,921,270	3,847,213
-429,146	Operating Result	-328,545	-846,505	-158	-196,905	122,874	408,481
-3	Inc/Dec in Asset Revaluation Reserve Surpluses	-982	571	158	1,931	0	0
-3	Total Other Comprehensive Income	-982	571	158	1,931	0	0
-429,149	Total Comprehensive Income	-329,527	-845,934	-157	-194,974	122,874	408,481

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

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Current Assets							
1	Cash and Cash Equivalents	0	0	-	0	0	0
381,087	Receivables	263,391	255,714	-3	309,298	333,869	360,584
454,754	Investments	943,471	466,177	-51	505,365	648,452	694,426
3,180	Other Current Assets	0	0	-	0	0	0
839,022	Total Current Assets	1,206,862	721,891	-40	814,663	982,321	1,055,010
Non Current Assets							
1,404,068	Receivables	1,433,617	1,426,998	..	1,427,022	1,480,232	1,525,965
156,085	Investments	165,373	160,779	-3	154,089	147,016	142,264
1,560,153	Total Non Current Assets	1,598,990	1,587,777	-1	1,581,111	1,627,248	1,668,229
2,399,175	TOTAL ASSETS	2,805,852	2,309,668	-18	2,395,774	2,609,569	2,723,239
Current Liabilities							
7,399	Payables	12,030	12,030	-	12,030	12,030	12,030
602,498	Interest-Bearing Liabilities	863,353	673,217	-22	714,168	859,594	896,752
609,897	Total Current Liabilities	875,383	685,247	-22	726,198	871,624	908,782
Non Current Liabilities							
1,819,362	Interest-Bearing Liabilities	1,867,737	2,402,953	29	2,636,379	2,572,726	2,234,051
1,515	Other	2,431	1,860	-23	0	0	0
1,820,877	Total Non Current Liabilities	1,870,168	2,404,813	29	2,636,379	2,572,726	2,234,051
2,430,774	TOTAL LIABILITIES	2,745,551	3,090,060	13	3,362,577	3,444,350	3,142,833
-31,599	NET ASSETS	60,301	-780,392	#	-966,803	-834,781	-419,594
REPRESENTED BY FUNDS EMPLOYED							
-30,009	Accumulated Funds	62,803	-778,461	#	-966,803	-834,781	-419,594
-1,590	Reserves	-2,502	-1,931	23	0	0	0
-31,599	TOTAL FUNDS EMPLOYED	60,301	-780,392	#	-966,803	-834,781	-419,594

Territory Banking Account
Statement of Changes in Equity on Behalf of the Territory

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
386,636	Opening Accumulated Funds	378,459	62,803	-83	-778,461	-966,803	-834,781
3	Opening Asset Revaluation Reserve	0	0	-	0	0	0
-1,587	Opening Other Reserve	-1,520	-2,502	-65	-1,931	0	0
385,052	Balance at the Start of the Reporting Period	376,939	60,301	-84	-780,392	-966,803	-834,781
Comprehensive Income							
-429,146	Operating Result for the Period	-328,545	-846,505	-158	-196,905	122,874	408,481
-3	Inc/Dec in Asset Revaluation Reserve Surpluses	-982	571	158	1,931	0	0
-429,149	Total Comprehensive Income	-329,527	-845,934	-157	-194,974	122,874	408,481
0	Movement in Asset Revaluation Reserve	982	-571	-158	-1,931	0	0
-3	Movement in Other Reserves	-982	571	158	1,931	0	0
-3	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
214	Capital Injections	214	214	-	214	214	214
12,284	Capital Distributions to Government	12,675	5,027	-60	8,349	8,934	6,492
12,498	Total Transactions Involving Owners Affecting Accumulated Funds	12,889	5,241	-59	8,563	9,148	6,706
Closing Equity							
-30,009	Closing Accumulated Funds	62,803	-778,461	#	-966,803	-834,781	-419,594
-1,590	Closing Other Reserve	-2,502	-1,931	23	0	0	0
-31,599	Balance at the End of the Reporting Period	60,301	-780,392	#	-966,803	-834,781	-419,594

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

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
17,848	Cash from Government for EBT	17,848	33,261	86	52,491	56,627	41,760
117,221	Interest Received	123,981	102,003	-18	98,201	103,750	108,500
138,576	Other Receipts	146,618	136,598	-7	131,681	125,638	115,973
3,547,341	Territory Receipts Transferred from Agencies	3,394,375	3,233,068	-5	3,553,221	3,745,980	3,977,120
3,820,986	Operating Receipts	3,682,822	3,504,930	-5	3,835,594	4,031,995	4,243,353
Payments							
116,698	Borrowing Costs	117,547	127,396	8	145,324	155,920	145,943
53,575	Payments to PTE Agencies for Outputs	53,726	52,882	-2	51,824	52,552	53,002
2,477,667	Payments to GGS Agencies for Outputs	2,476,618	2,466,239	..	2,410,299	2,452,026	2,484,445
506,118	Payments to Agencies for EBT	485,472	539,665	11	617,369	693,829	732,016
450	Other	498	916	84	461	111	111
3,154,508	Operating Payments	3,133,861	3,187,098	2	3,225,277	3,354,438	3,415,517
666,478	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	548,961	317,832	-42	610,317	677,557	827,836
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
385,935	Proceeds from Sale/Maturity of Investments	92,840	481,889	419	0	0	0
87,836	Repayment of Advance	87,215	18,005	-79	18,769	20,359	22,375
1,739	Other	19,135	0	-100	32,493	136,456	30,370
12,136	Capital Distributions from Government Agencies	12,675	5,027	-60	8,349	8,934	6,492
487,646	Investing Receipts	211,865	504,921	138	59,611	165,749	59,237
Payments							
0	Purchase of Investments	0	0	-	32,498	136,013	61,224
230,350	Advances Issued to Government Agencies	259,329	3,946	-98	10,108	65,108	60,108
1,156,607	Capital Payments to Government Agencies	886,482	1,155,927	30	859,172	577,267	443,926
209,099	Repayment of Investments to Agencies	25,428	195,383	668	0	0	0
1,596,056	Investing Payments	1,171,239	1,355,256	16	901,778	778,388	565,258
-1,108,410	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-959,374	-850,335	11	-842,167	-612,639	-506,021
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
214	Capital Injections from Government	214	214	-	214	214	214

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

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
442,274	Borrowings Received	472,489	532,843	13	232,190	0	0
442,488	Financing Receipts	472,703	533,057	13	232,404	214	214
	Payments						
554	Repayment of Borrowings	554	554	-	554	65,132	322,029
554	Financing Payments	554	554	-	554	65,132	322,029
441,934	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	472,149	532,503	13	231,850	-64,918	-321,815
2	NET INCREASE / (DECREASE) IN CASH HELD	61,736	0	-100	0	0	0
-1	CASH AT THE BEGINNING OF REPORTING PERIOD	-61,736	0	100	0	0	0
1	CASH AT THE END OF REPORTING PERIOD	0	0	-	0	0	0

Notes to the Budget Statements

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

Statement of Income and Expenses on Behalf of the Territory

- payment for expenses on behalf of the Territory: represents the appropriation paid to meet the debt servicing expenses incurred on general government borrowings:
 - the actual debt servicing interest costs are directly influenced by prevailing market interest rates and the level of outstanding borrowings; and
 - variances reflect the difference between budgeted interest rates and actual interest rates and the timing and amount of new borrowing transactions.
- interest: represents investment interest returns received from banks and investment managers and interest paid by agencies for loans provided from the TBA:
 - the net increase of \$9.010 million in the 2011-12 estimated outcome from the original budget is mainly due to higher levels of investment balances held during the year offset by lower loan interest from ACTEW Corporation (ACTEW) due to the timing of the 2011-12 borrowings; and
 - the net decrease of \$26.166 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to an expected decrease in investment earnings due to a lower level of funds to be held on investments during the year, offset by an increase in loan interest from ACTEW from the new 2011-12 borrowings.
- other revenue: represents market gains from investments, revised notional superannuation contributions from agencies and other once off revenues:
 - the increase of \$20.165 million in the 2011-12 estimated outcome from the original budget is due to capital gains from investments and revised superannuation parameters. The 2011-12 budget and estimated outcome also includes the repayment of the balance of loan monies from the Default Insurance Fund provided in relation to the collapse of HIH Insurance in 2001 (\$13.7 million); and
 - the decrease of \$20.874 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to a return to normal investment returns for the investment portfolio with no capital gains estimated, revised superannuation parameters and no other once-off revenue items.
- transfer revenue: represents the transfer from agencies of revenue received on behalf of the Territory and includes taxes, fees, fines and grants. Variances are driven by agency activity.
- borrowing costs: represents interest payments made in respect of borrowings for the general government sector and ACTEW, and investment interest payments to agencies:
 - the net increase of \$1.482 million in the 2011-12 estimated outcome from the original budget is mainly due to higher payments of investment interest to agencies due to higher than expected investment returns and higher investment balances, offset by lower borrowing interest costs due to the timing of the general government and ACTEW borrowings; and

- the net increase of \$7.299 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to increased interest payments for general government and ACTEW borrowings, offset by lower payments of investment interest to agencies due to lower balances of funds under investment and lower expected investment returns than 2011-12.
- other expenses: represents investment and borrowing fees and unrealised investment capital losses:
 - the increase of \$12.581 million in the 2011-12 estimated outcome from the original budget is due to unrealised investment capital losses and higher investment management fees as a result of higher balances of invested funds; and
 - the decrease of \$12.069 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to a return to normal investment returns for the investment portfolio with no capital losses estimated.
- transfer expenses: represents the transfer of appropriated funds to agencies for outputs, expenditure on behalf of the Territory and capital injections. Variances are driven by agency activity.

Statement of Assets and Liabilities on Behalf of the Territory

- current and non current receivables:
 - the net decrease of \$88.147 million in the 2011-12 estimated outcome from the original budget is mainly due to a decrease in accrued revenue receivable from general government sector agencies in relation to transfer revenues, offset by an increase in loans receivable from ACTEW; and
 - the net decrease of \$14.296 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to a decrease in accrued revenue receivable from the general government sector agencies in relation to transfer revenues, and a decrease in loans receivable from ACTEW due to scheduled loan repayments, offset by an increase in trade receivables from general government sector agencies.
- current and non current investments:
 - the increase of \$498.005 million in the 2011-12 estimated outcome from the original budget is due to higher than expected balance of funds under investment at the end of the financial year mainly in relation to the TBA balance and the cash investments of the Superannuation Provision Account (SPA) which are invested through the TBA; and
 - the decrease of \$481.888 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to a reduction in the cash investments of the SPA as they are reallocated to other asset classes and a reduction in the cash investments of the TBA as a result of the net cash flow requirements.

- current and non current interest bearing liabilities: comprises agencies' investment deposits with the TBA and external market borrowings.
 - the 2011-12 estimated outcome comprises \$1,910.905 million external borrowings (\$1,870.687 million original budget) and \$820.185 million agency investments (\$551.173 million original budget). The increase of \$309.230 million in the 2011-12 estimated outcome from the original budget comprises: an increase of \$40.218 million for external borrowings mainly due to higher ACTEW borrowings; and an increase of \$269.012 million higher agency investment deposits is due to higher than expected balance of funds under investment at the end of the financial year mainly in relation to the SPA and other agency investments.
 - the 2012-13 Budget comprises \$2,451.368 million external borrowings and \$624.802 million agency investments. The net increase of \$345.080 million in the 2012-13 Budget from the 2011-12 estimated outcome comprises: an increase of \$540.463 million for external borrowings mainly due to new general government sector borrowings; and a decrease of \$195.383 million mainly due to a reduction in cash investments of the SPA as they are transferred to other investment asset classes and other agencies investment expectations.
- other non current liabilities: represents the fair value of the interest rate swap transacted to manage the interest rate and duration of the general government component of the borrowing portfolio.

Statement of Changes in Equity on Behalf of the Territory

Variations in the statement are explained in the notes above.

Statement of Cash Flows on Behalf of the Territory

Variations in the statement are explained in the notes above.

ECONOMIC DEVELOPMENT DIRECTORATE

Purpose

The primary purpose of the Economic Development Directorate (the Directorate) is to work with the business community in relation to economic development and business support programs and to design and deliver the Government's land release program. The Directorate will lead the ACT and Capital Region tourism industry to create and implement a variety of marketing and development programs. The Directorate also provides gambling and racing policy advice and legislative support.

The Directorate will facilitate access to a range of sporting and recreation activities by managing sporting programs, venues, sportsgrounds and community events.

2012-13 Priorities

Strategic and operational issues to be pursued in 2012-13 include:

- implementing the Government's *Growth, Diversification and Jobs: A Business Development Strategy for the ACT*, which includes a range of programs that support private sector development;
- supporting the ICT sector, in particular through the agreement with National ICT Australia;
- implementing Phase III of the Government's *Affordable Housing Action Plan*, with a focus on reducing house and unit price and rent pressures;
- improving housing affordability by increasing residential land releases for the affordable and sustainable development of the ACT;
- optimising the Territory's social, environmental and economic return from land releases through engagement with commercial, industrial, community and residential stakeholders;
- building an inventory of urban renewal opportunities;
- developing a long-term government office accommodation strategy;
- implementing the decision to lease Government office accommodation in Gungahlin;
- delivering major events, including Floriade, Floriade Nightfest and Enlighten Autumn Festival;
- upgrading major sporting facilities including Stromlo Forest Park and Manuka Oval;
- implementing marketing and development programs in partnership with industry that aim to increase visitation; and
- commencing the construction of the Gungahlin Leisure Centre.

Business and Corporate Strategies

The Directorate's strategies include:

- operating with the highest levels of integrity, model ethical behaviour and adhering to ACT Public Service values and Code of Conduct;
- providing high quality proactive and responsive advice on economic development issues, taking into account local, national and international best practice;
- engaging with external stakeholders, in particular ACT regional industry, to ensure that the Directorate understands both issues and opportunities;
- providing assistance on whole of government management issues working collaboratively with other directorates;
- providing a productive work environment through effective leadership that develops staff capacity;
- adopting effective and efficient procurement and management systems to deliver major strategic government projects; and
- strengthening relationships with the Commonwealth, other ACT Government Directorates and industry organisations to improve land release outcomes.

Estimated Employment Level

2010-11 Actual Outcome	2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
202 Staffing (FTE)	179	221 ¹	221

Note:

1. The increase of 42 FTE in the 2011-12 estimated outcome from the original budget is mainly due to an under estimation of the staffing level in the 2011-12 Budget. During 2011-12, EDD undertook a review of operational requirements and subsequently restructured.

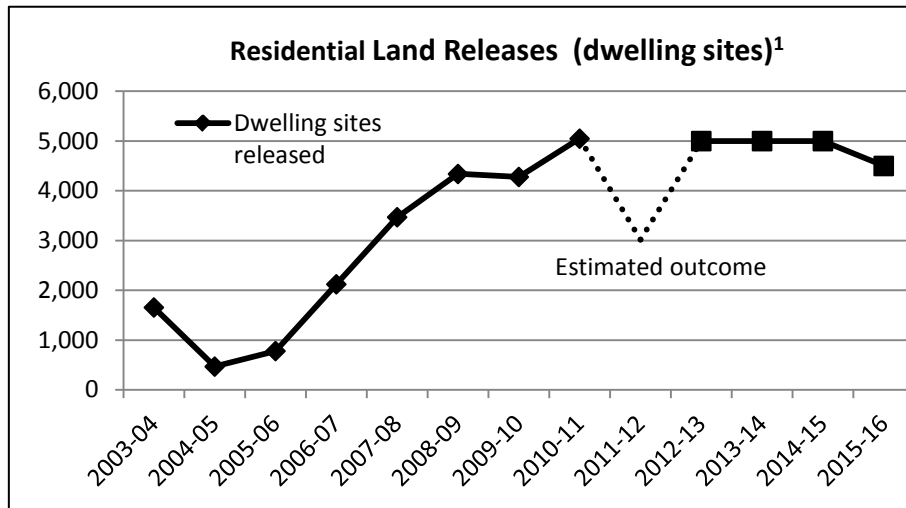
Strategic Objectives and Indicators

Strategic Objective 1

Release Land to Meet Unmet Demand

The Directorate prepares the four-year residential, industrial, commercial and community land release strategy. The Government's objective is to meet unmet demand and to establish an inventory of land. The 2012-13 Budget and forward estimates include a four year residential release target of 19,500 dwelling sites.

Strategic Indicator 1: Dwelling Sites Released to Meet Land Release Program Targets



Note:

1. The expected outcome of approximately 3,015 dwelling sites in 2011-12 is below the original target of 5,500 sites. This is largely a result of longer than anticipated environmental clearance approval processes and prolonged wet weather.

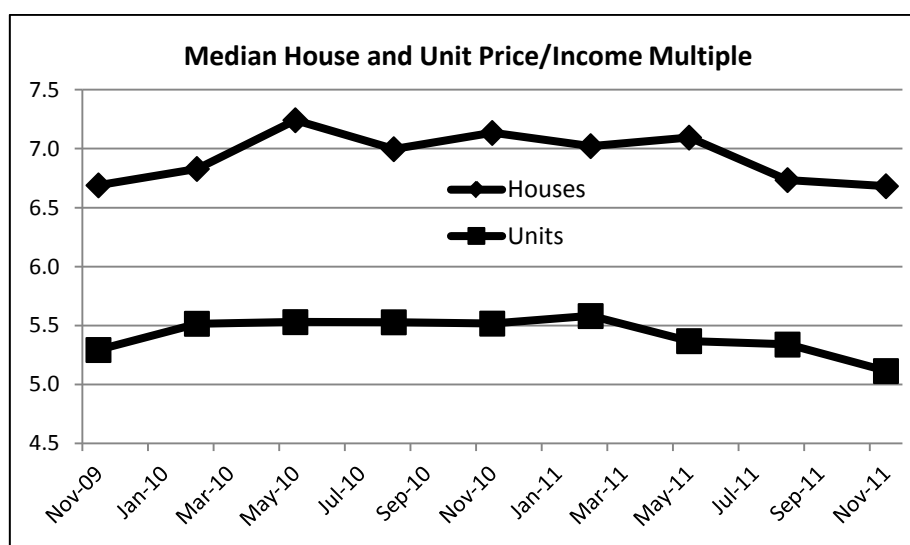
Strategic Objectives and Indicators cont.

Strategic Objective 2 Improving Housing Affordability

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

Strategic Indicator 2: A Reduction in the Median House Price/Income Multiple

There has been a steady reduction in the house/unit price to income multiple since May 2011. For houses, the multiple is currently 6.7 and 5.1 for units. In both instances, these multiples are at a lower level than the 2011-12 targets of 7 and 5.2 respectively.



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

Strategic Objective 3

Higher than National Average Participation in Sport and Physical Recreation

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

Strategic Indicator 3(a): Participation Rate for Adults in Sport and Physical Recreation

	ACT Rate	National Rate
Adult participation rate in sport and physical recreation ¹	77.1%	63.6%

Source: Participation in Sport and Physical Recreation, Australia, 2009-10 (ABS Cat. no. 4177.0)

Note:

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

Strategic Indicator 3(b): Participation rates for Children in Sport and Physical Recreation

	ACT Rate	National Rate
Participation rate for children in organised sport ¹	71.3%	63.1%

Source: Children's Participation in Cultural and Leisure Activities, Australia, April 2009 (ABS Cat. no. 4901.0)

Note:

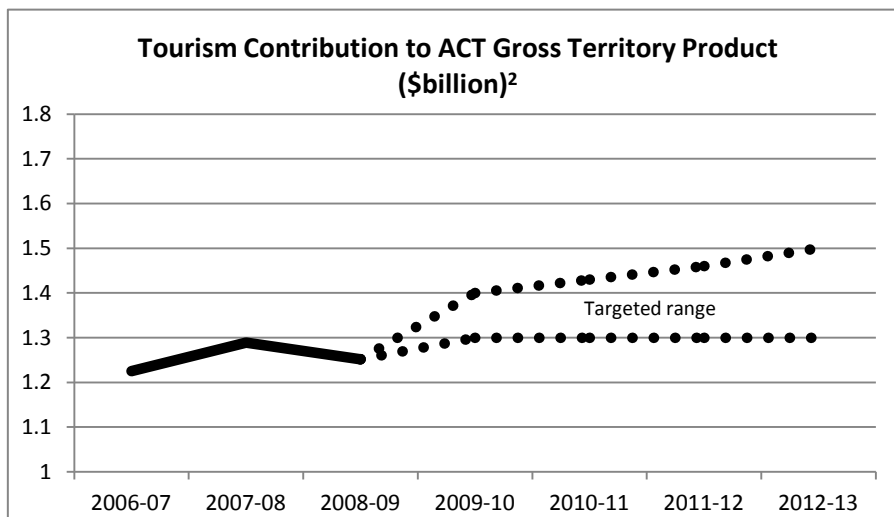
1. Relates to children aged 5 to 14 years who participated in organised sport (excluding dancing) outside of school hours during the 12 months prior to interview.

Strategic Objectives and Indicators cont.

Strategic Objective 4 Grow the Value of Tourism

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

Strategic Indicator 4: Value of Tourism¹



Source: Tourist Satellite Account (TSA), Tourism Research Australia (and formerly via the Sustainable Tourism CRC)

Notes:

1. 2009-10 data remains unavailable.
2. Due to methodology changes for the development of TSA data, comparisons between TSA results for different years needs to be approached with a degree of caution. The data due for release in May 2012 will include estimates back cast to 2006-07 to provide greater context to these results.

Strategic Objectives and Indicators cont.

Strategic Objective 5

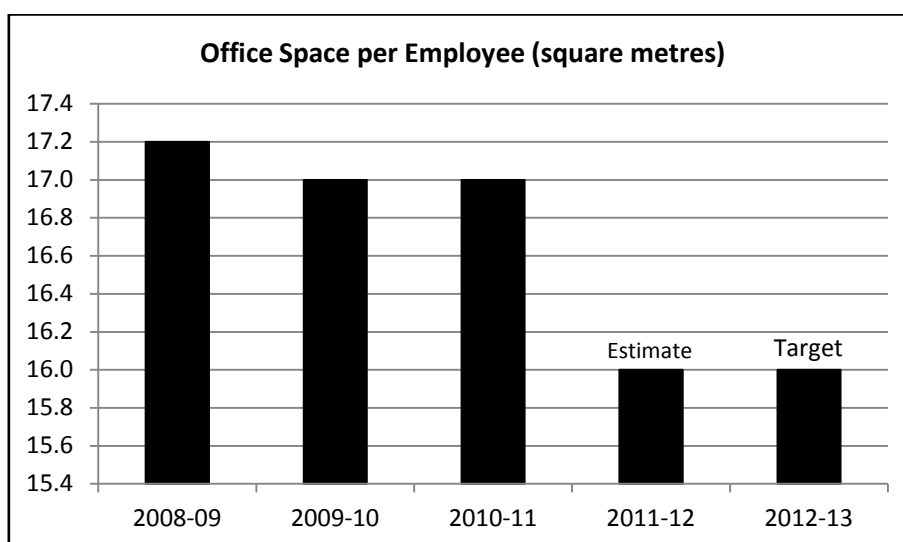
Optimising Use of Government Accommodation

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

Strategic Indicator 5: A reduction across Government in Average Office Space per Employee

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

The Utilisation Rate is the Net Useable Office Space divided by the staffing numbers. All normal office functions are included in the calculation. The Utilisation Rate is measured every six months. At 31 December 2011, the rate was 16 square metres against a target of 16.9 square metres. The improvement is attributed to the implementation of the accommodation strategy with a long term target of 15 square metres.



Strategic Objectives and Indicators cont.

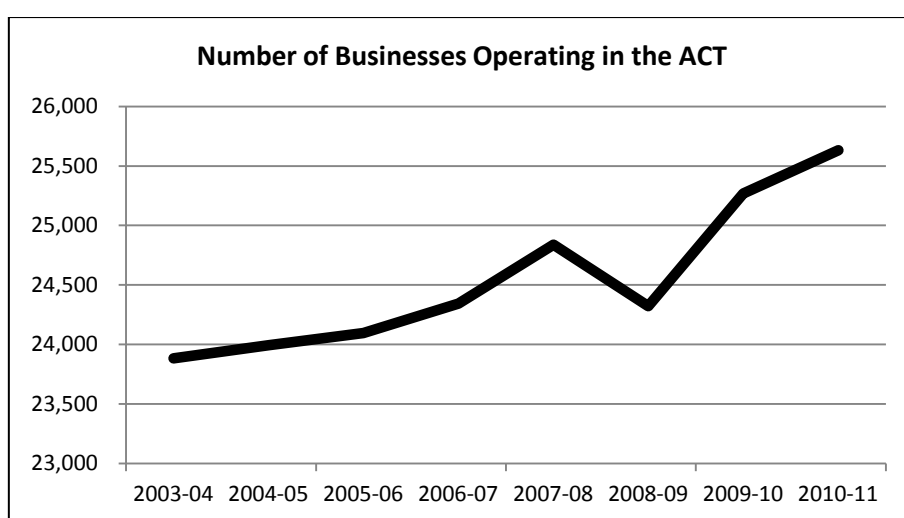
Strategic Objective 6 Business Development

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

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

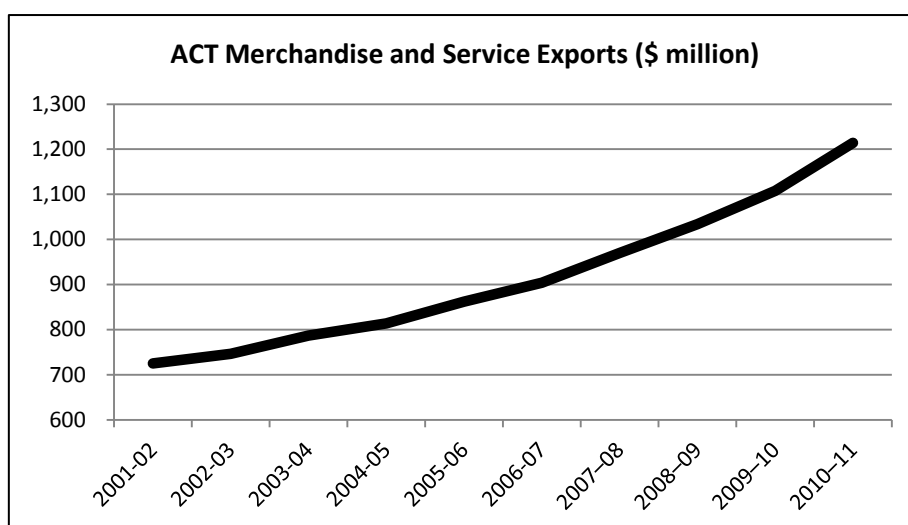
Strategic Indicator 6(a): Business formation above the current long-term average rate

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



Source: ABS Catalogue 8165.0

Strategic Indicator 6(b): Increasing measures of ACT goods and services exports



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

Output Classes

The output structure outlined in the following sections, and the associated accountability indicators, differ from the output structure contained in the 2011-12 Budget Papers. The changes are a result of a review of, and subsequent changes to, the Directorate's structure, organisational capacity and responsibilities since the publication of the 2011-12 Budget.

Output 1.1 Land Policy and Infrastructure Delivery has moved to Output 1.6 Land Strategy and Infrastructure Delivery; Output 1.2 Business and Industry Development has been renamed Output 1.2 Business Development; and Output 1.3 Tourism, Venue and Events has been split into Output 1.3 Tourism and Output 1.5 Venues and Events. A new output, Output 1.1 Economic Development Policy, has been created. Output 1.4 Sport and Recreation is unchanged.

For comparative purposes, budgeted cost and Government Payment for Outputs for 2011-12 is presented below, along with the estimated outcome in the previous structure.

	Total Cost		Government Payment for Outputs	
	2011-12 Budget	2011-12 Est. Outcome	2011-12 Budget	2011-12 Est. Outcome
	\$'000	\$'000	\$'000	\$'000
Output Class 1				
Economic Development	101,053	93,516	75,353	65,163
Output 1.1: Land Policy and Infrastructure Delivery	17,212	12,062	16,114	11,653
Output 1.2: Business and Industry Development	8,339	7,341	7,841	7,054
Output 1.3: Tourism, Venues and Events	33,160	34,560	22,289	21,863
Output 1.4: Sport and Recreation	42,342	39,553	29,109	24,593

2012-13 Outputs

	Total Cost ¹		Government Payment for Outputs	
	2011-12 Est. Outcome	2012-13 Budget	2011-12 Est. Outcome	2012-13 Budget
	\$'000	\$'000	\$'000	\$'000
Output Class 1				
Economic Development	n/a	100,487	n/a	75,236
Output 1.1: Economic Development Policy²	n/a	3,120	n/a	2,984

Notes:

1. Total cost includes depreciation of \$14.109 million in 2012-13.
2. New output.

Output Description

Economic Development Policy will deliver key Government policy and project initiatives and lead and coordinate the implementation of affordable housing policies.

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.2: Business Development¹	n/a	12,093	n/a	11,918

Note:

1. New output.

Output Description

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

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

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.3: Tourism¹	n/a	13,853	n/a	12,344

Note:

1. New output.

Output Description

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

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.4: Sport and Recreation	39,553	41,064	24,593	28,430

Output Description

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

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.5: Venues and Events¹	n/a	21,678	n/a	11,962

Note:

1. New output.

Output Description

This output involves the management and promotion of sporting and recreation events at major sporting and recreational venues including the Canberra Stadium, Manuka Oval, Stromlo Forest Park and the Canberra Business Event Centre. It also includes the management and delivery of major and significant events such as Floriade, Nightfest, Enlighten, New Year's Eve, Australia Day and the Nara Candle Festival.

	Total Cost		Government Payment for Outputs	
	2010-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.6: Land Strategy and Infrastructure Delivery¹	n/a	8,679	n/a	7,598

Note:

1. New output.

Output Description

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

Accountability Indicators

The establishment of the new output structure has resulted in the movement of a number of accountability indicators.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 1: Economic Development			
Output 1.1: Economic Development Policy¹			
a. Coordinate the implementation of the Affordable Housing Action Plan – including Phase III ²	n/a	n/a	Sept 2012 March 2013
b. Infrastructure Plan ³	n/a	n/a	1
c. Construction Snapshots ⁴	n/a	n/a	2
d. Economic Development policy and project initiatives ⁵	n/a	n/a	4

Notes:

1. This is a new output with new accountability indicators. 2011-12 Output 1.1 Land Policy and Infrastructure Delivery has been renamed Output 1.6 Land Strategy and Infrastructure Delivery. 2011-12 accountability indicators 1.1a-g are now accountability indicators 1.6a-g.
2. This measure covers the coordination and implementation of the AHAP Phase III, including two reports to the Minister in September 2012 and March 2013.
3. This measure covers the preparation of an update to the Government Infrastructure Plan.
4. This measure covers the preparation of two Construction Snapshots.
5. This measure incorporates key Government policy and project initiatives to be delivered by the Directorate. The scope, delivery and timing of the scheduled initiatives may vary depending on emerging priorities during the year that impact on resources and scheduled projects. Initiatives currently scheduled for delivery include housing affordability policy project, economic development policy project, gaming and racing policy project, and business development strategy project report.

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.2: Business Development¹			
a. Rate of contact and engagement of local businesses and entrepreneurs to the ACT Government's business development programs ² :			
– Innovation Connect new client connections	n/a	n/a	50
– 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
– Canberra BusinessPoint one-to-one advisory services	n/a	n/a	300
– Canberra BusinessPoint one-to-many advisory services	n/a	n/a	550
b. Global Connect ²			
– Offshore trade development missions	n/a	n/a	2
– Global Connect grants delivered	n/a	n/a	12
c. Investment Facilitation ²			
– ACT Investment Prospectus	n/a	n/a	1
– Key Company Program client connections	n/a	n/a	30
– Austrade Foreign Investment Leads supported through ACT responses	n/a	n/a	6
d. Skilled Migration Attraction and Facilitation ²			
– Employer Sponsored certified	n/a	n/a	720
– Skilled Independent certified	n/a	n/a	500
e. CollabIT ²			
– Networking events	n/a	n/a	30
– Business connections	n/a	n/a	140
f. ScreenACT ²			
– Professional development	n/a	n/a	100
– ACT Film Fund applications	n/a	n/a	12
g. Support business innovation and the commercialisation of wealth generating ideas and research through program approaches ³	1	1	n/a
h. Establish and deliver collaboration-based industry development strategies ³	1	1	n/a
i. Deliver information and advisory services to the general small business community ³	1	1	n/a
j. Work within Australia and the ACT Government policy settings to attract and facilitate business and skilled migration to the Territory ³	1	1	n/a
k. Collaborate with the relevant Commonwealth Government entities to support economic development in the Territory and the broader Capital Region ³	1	1	n/a

Notes:

1. This output has been renamed from 2011-12 Output 1.2 Business and Industry Development. 2011-12 accountability indicators 1.2a-e are now accountability indicators 1.2g-k respectively.
2. New Measure.
3. Discontinued Measure.

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.3: Tourism¹			
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	>80%
c. Number of visits to the ‘visitcanberra’ website ⁴	800,000	1,000,000	800,000
d. Awareness of the Capital Region as a tourist destination ⁵			
– Sydney	>10%	12%	n/a
– Regional NSW	>14%	17%	n/a
Independent tracking survey to record advertising awareness of the Capital Region as a tourist destination.			
e. Preference of the Capital Region as a tourist destination ⁵			
– Sydney	>11%	15%	n/a
– Regional NSW	>11%	14%	n/a
Independent tracking survey to record advertising awareness of the Capital Region as a tourist destination.			

Notes:

1. This is a new output which incorporates the Tourism component of the 2011-12 Output 1.3 Tourism, Venues and Events. 2011-12 accountability indicators 1.3a-b are now accountability indicators 1.3d-e; and 2011-12 accountability indicators 1.3d-k are now accountability indicators 1.5d, 1.5a, 1.5e-h and 1.5b-c respectively.
2. New measure. Room occupancy rates are taken from the Survey of Tourist Accommodation (ABS Cat. No. 8635.0). The data applies to hotels, motels, resorts, guesthouses and serviced apartments with 15 or more rooms/units. For the year ending December 2011, the ACT occupancy rate was 73.2 per cent and the National rate was 65.3 per cent
3. New measure. Satisfaction with overall customer service levels at the Canberra and Region Visitors Centre (CRVC) is captured as part of a broader CRVC Satisfaction Survey open to visitors throughout the year and 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. Website statistics are obtained through Google Analytics.
5. Discontinued measure. Results are taken quarterly from the Holiday Tracking Survey (HTS), an ongoing survey of holiday and leisure travel which is managed by Roy Morgan Research.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.4: Sport and Recreation			
a. Number of targeted programs delivered in accordance with the Australian Sports Commission agreement building applications lodged	9	9	9
b. Customer satisfaction with ACT Academy of Sport services	90%	90%	90%
c. Percentage of customers satisfied with the management of sportsgrounds	92%	92%	92%
d. Percentage of customers satisfied with management of aquatic centres	93%	93%	93%

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.5: Venues and Events¹			
a. Deliver key community events			
– New Year's Eve	1	1	1
– Australia Day	1	1	1
– Nara Candle Festival	1	1	1
– Canberra Festival ²	n/a	n/a	1
– Canberra Day ³	1	1	n/a
b. Number of Major Events at:			
– Canberra Stadium	23	23	23
– Manuka Oval	3	3	4
– Stromlo Forest Park	6	6	6
c. Own Source Revenue by Venue:			
– Canberra Stadium	\$3,200,000	\$2,892,000	\$3,000,000
– Manuka Oval	\$300,000	\$305,000	\$303,000
d. Direct expenditure as a result of staging Floriade	\$20m	\$30m	\$20m
e. Annual festival grants advice submitted to the Minister ³	Sept 2011	Sept 2011	n/a
f. Deliver annual city-wide Whole of Government newsletter ⁴	March 2012	March 2012	n/a
g. Conduct four annual Live in Canberra Interstate expos to increase awareness of the benefits of living and working in the ACT ³	4	4	n/a
h. Engage the Canberra Community on whole of government issues/topics utilising at least three engagements methods (on-line, media release, website) ⁴	50 editions	n/a	n/a

Notes:

- This is a new output which incorporates the Venues and Events components of the 2011-12 Output 1.3 Tourism, Venues and Events. The 2011-12 accountability indicator 1.3d is now 1.5d; 1.3e is now 1.5a; 1.3f-i are now 1.5e-h and 1.3j-k are now 1.5b-c respectively.
- New measure.
- Discontinued measure.
- This indicator was the responsibility of CMCD but has been discontinued. Its inclusion with EDD in the 2011-12 Budget was an error.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.6: Land Strategy and Infrastructure Delivery¹			
a. Amount of affordable residential dwellings in Greenfield releases ²	20.0%	15.2%	20.0%
b. Median House Price/Income Multiple ³	7.0	6.7	6.4
c. Median Unit Price/Income Multiple ³	5.2	5.1	5.0
d. Number of Direct Sales Applications Finalised	15	20	16
e. Number of Residential Dwellings released ⁴	5,500	3,015	5,000
f. Number of Forests Planted at the National Arboretum Canberra ⁵	18	10	n/a
g. Average Square Meters of Office Accommodation per Employee	16.9	16.0	16.0

Notes:

- This output has been renamed from 2011-12 Output 1.1 Land Policy and Infrastructure Delivery. 2011-12 accountability indicators 1.1a-g are now accountability indicators 1.6a-g.
- The current 20 per cent rate was introduced on 25 May 2010. The affordable developments finalised in 2011-12 were subject to the earlier 15 per cent minimum requirement.
- Median house/unit price is the RP Data/Rismark survey result, the income multiple is derived from ABS annualised weekly earnings.
- The expected outcome of approximately 3,015 dwelling sites in 2011-12 is well below the original target of 5,500 sites. This is largely a result of delays to environmental clearance approval processes and prolonged wet weather.
- Discontinued measure. National Arboretum Canberra transferred to the Territory and Municipal Services Directorate from 22 November 2012.

Changes to Appropriation

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	75,353	65,275	65,818	63,772	63,772
2nd Appropriation					
Revised Wage Parameters	111	437	445	447	455
FMA Section 16B Rollovers from 2010-11					
Motorsport Funding – Investment Fund	194	-	-	-	-
Civic Revitalisation – Development of Civic Master Plan (Feasibility)	181	-	-	-	-
Grant for Development of a New Basketball Centre and Player Amenities	50	-	-	-	-
Government Office Accommodation Building Project	(80)	-	-	-	-
Lynham Precinct – Regional Tennis and Sports Centre – Stage 2	(4)	-	-	-	-
2012-13 Budget Policy Adjustments					
Continuing Support for National ICT Australia (NICTA)	-	2,500	2,500	2,500	2,500
Development of an ACT Brand	-	500	2,100	-	-
<i>Growth, Diversification and Jobs: A Business Development Strategy for the ACT</i>	-	1,500	1,500	1,000	1,000
Affordable Housing Plan – Phase III	-	300	300	-	-
Performance Agreement for the Canberra Capitals Basketball Team	-	250	250	250	-
Supporting Inclusive Sport and the Active 2020 Strategy in the ACT	-	134	138	-	-
Small Club Site Redevelopment Support Scheme	-	150	-	-	-
Centenary of Canberra – Cricket Matches at Manuka Oval	-	591	-	-	-
Canberra Convention Bureau – Development of G20 'Build-up' Events	-	20	-	-	-
Canberra Convention Bureau – Business Development Manager	-	35	35	-	-
John Gorton Drive Extension to Molonglo 2 and Group Centre – Additional Funding	-	-	-	-	540
Molonglo 2 – Uriarra Road Upgrade	-	-	-	-	170
Molonglo 2 – Trunk Sewer and Stormwater Infrastructure from Holdens Creek	-	-	-	-	40
North Weston – Road Intersection Reconstruction – Additional Funding	-	-	-	-	105
Molonglo Valley – Environmental Impact Statement for Deferred Area	-	200	-	-	-
Molonglo Valley – Implementation of Commitments in the Plan for the Protection of Matters of National Environmental Significance	-	1,400	-	-	-
Restoration of Sportsgrounds – Bonython, Watson and Weetangera	-	56	112	344	344
Gungahlin Enclosed Oval – Construction of Grandstand	-	78	80	-	-
City Centre Marketing and Improvements Levy	-	48	46	(20)	(48)
Ceasing Initiative – ACT Festival Fund (Partial)	-	(6)	(32)	(58)	(84)
Ceasing Initiative – Affordable Housing Building Award	-	(20)	(20)	(20)	(20)
Ceasing Initiative – Live in Canberra Program	-	(225)	(231)	(237)	(243)
Savings Initiatives	-	(1,005)	(1,590)	(1,933)	(2,277)

Changes to Appropriation cont.

Changes to Appropriation - Controlled

Government Payment for Outputs	2011-12	2012-13	2013-14	2014-15	2015-16
	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	(121)	(125)	(128)	408
Revised Superannuation Parameters	(22)	(97)	(138)	(178)	(269)
Revised Notional Superannuation Contributions	-	28	(19)	(65)	(162)
Rollover – Asian Football Cup 2011	(150)	150	-	-	-
Rollover – Brumbies 2012-13 Performance Fee	1,128	(1,128)	-	-	-
Rollover – Business Development Grants Programs	(800)	800	-	-	-
Rollover – Centenary Marketing Fund	(300)	300	-	-	-
Rollover – Grant for Development of New Basketball Centre and Player Amenities	(1,780)	1,000	780	-	-
Rollover – Lyneham Sports Precinct Development – Stage 1	(1,500)	750	750	-	-
Rollover – Lyneham Precinct – Regional Tennis and Sports Centre – Stage 2	(3,746)	2,000	1,746	-	-
Rollover – Molonglo Leisure Centre (Feasibility)	(100)	100	-	-	-
Rollover – Motorsport Funding – Investment Fund	(290)	290	-	-	-
Rollover – Narrabundah Long Stay Park – Symonston	(1,700)	1,700	-	-	-
Rollover – Special Event Fund	(175)	175	-	-	-
Rollover – Tuggeranong Multi-use Indoor Community Facility and Men's Shed	(600)	600	-	-	-
Rollover – Upgrade of Commonwealth Park (Floriade)	(683)	683	-	-	-
Transfer – Business and Industry Development from CMCD	-	130	133	136	140
Transfer – Live in Canberra from CMCD	-	6	6	6	6
Transfer – Special Events from CMCD	-	26	26	27	28
Transfer – National Arboretum Canberra to TAMS	(1,341)	(3,214)	(3,178)	(3,254)	(3,334)
Transfer – ACT Property Group to TAMS	(702)	(338)	(378)	(378)	(378)
Transfer – Sport and Recreation from TAMS	19	19	20	20	21
Transfer – Tuggeranong Multi-use Indoor Community Facility and Men's Shed from Capital Projects	2,100	-	-	-	-
Adjustment to Reflect the Expiration of the Previous Funding Agreement with National ICT Australia	-	(841)	(862)	(884)	(906)
2012-13 Budget	65,163	75,236	70,212	61,347	61,808

Changes to Appropriation - Territorial

Payment for Expenses on Behalf of Territory	2011-12	2012-13	2013-14	2014-15	2015-16
	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	7,586	7,791	7,983	8,180	8,180
Revised Indexation Parameters	-	(19)	(19)	(20)	187
2012-13 Budget	7,586	7,772	7,964	8,160	8,367

Changes to Appropriation cont.

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	171,240	87,453	48,645	114,444	114,444
FMA Section 16B Rollovers from 2010-11 and other FMA Variations					
Casey – Clarrie Hermes Drive Extension to the Barton Highway	5,215	-	-	-	-
Harrison – Well Station Drive Extension to Horse Park Drive	4,857	-	-	-	-
Forde – Horse Park and Gundaroo Drives Intersection Upgrade	2,850	-	-	-	-
Watson – Stormwater Upgrade – Aspinall Street Block 2, Section 95	2,225	-	-	-	-
Coombs – Water Quality Control Ponds	2,017	-	-	-	-
City West Infrastructure Stage 3	1,882	-	-	-	-
National Arboretum Canberra	1,756	-	-	-	-
Lynham Sports Precinct Development – Stage 1	1,052	-	-	-	-
"Where Will We Play" Outdoor Facilities Water Reduction Strategies	1,005	-	-	-	-
Barton – Intersection Upgrades – Darling Street, Section 22	650	-	-	-	-
Gungahlin Enclosed Oval (Sports Complex)	573	-	-	-	-
Government Office Accommodation and Relocation Fitout	444	-	-	-	-
Mitchell – Sandford Street Extension to the Federal Highway	195	-	-	-	-
Water Demand Management Program – Irrigation System and Couch Grass at Dickson and Kambah Playing Fields	119	-	-	-	-
City Central Infrastructure Replacement – including Paving, Lighting, Bubbler and Street Furniture in Various Locations throughout Canberra's Central Business District such as City Walk and Mort Street	97	-	-	-	-
Throsby Multisport Complex (Design)	90	-	-	-	-
Enclosed Oval within Crinigan Circle Gungahlin	61	-	-	-	-
Harrison – District Playing Fields	57	-	-	-	-
Improvements to Griffith Oval	50	-	-	-	-
Gungahlin Leisure Centre (Design)	27	-	-	-	-
North Weston – Road Intersection Reconstruction	-	3,000	-	-	-
Canberra CBD Upgrade Program	-	1,453	-	-	-
Transport for Canberra – Street Lighting	-	786	-	-	-
Fyshwick – Intersection Upgrades – Gladstone Street, Section 26	-	516	-	-	-
ACT Film Investment Fund	-	331	-	-	-
2012-13 Budget Policy Adjustments					
John Gorton Drive Extension to Molonglo 2 and Group Centre – Additional Funding	-	13,000	25,000	-	-
Molonglo 2 – Uriarra Road Upgrade	-	2,000	15,000	-	-
Molonglo 2 – Sewer and Pedestrian Bridge over Molonglo River	-	1,000	2,000	9,400	-
Molonglo 2 – Trunk Sewer and Stormwater Infrastructure from Holdens Creek	-	3,000	500	-	-

Changes to Appropriation cont.

Changes to Appropriation - Controlled

Capital Injections	2011-12 Est. Out. \$'000	2012-13 Budget \$'000	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Horse Park Drive Extension from Burrumarra Avenue to Mirrabai Drive	-	3,000	5,500	3,000	-
Molonglo – Path Connections from John Gorton Drive to Molonglo Path Network (Design)	-	200	-	-	-
North Weston – Road Intersection Reconstruction – Additional Funding	-	3,000	7,500	-	-
Manuka Oval – Lighting Upgrade	-	5,347	-	-	-
Revitalisation of Civic and Braddon (Design)	-	-	750	-	-
Lyneham Precinct – Asbestos Remediation	-	3,100	-	-	-
Restoration of Sportsgrounds – Bonython, Weetangera and Watson	-	1,334	1,333	1,333	-
Gungahlin Enclosed Oval – Construction of Grandstand	-	2,000	4,500	-	-
Woden Stormwater Infrastructure (Design)	-	460	-	-	-
Infrastructure Improvements at Sportsgrounds	-	1,150	-	-	-
Improve the Quality of Sportsgrounds	-	1,000	-	-	-
Ceasing Initiative – Temporary Surface Car Park – Southern Loop Commonwealth Avenue	-	-	(900)	-	-
Ceasing Initiative – Government Office Building Project	-	(500)	(21,039)	(101,325)	(101,325)
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	96
Transfer – Fitters' Workshop to CSD	(2,500)	(1,400)	-	-	-
Transfer – National Arboretum Canberra to TAMS	(14,216)	(7,100)	(5,000)	(5,000)	-
Transfer – Tuggeranong Multi-use Indoor Community Facility and Men's Shed to recurrent projects	(2,100)	-	-	-	-
Revised Funding Profile – City Action Plan Stage 1 – Edinburgh Avenue Improvements	(2,200)	-	2,200	-	-
Revised Funding Profile – Temporary Surface Car Park – Commonwealth Avenue	(900)	-	900	-	-
Revised Funding Profile – Canberra CBD Upgrade Program	1,500	1,200	(2,700)	-	-
Revised Funding Profile – Technical Adjustment	-	1,500	-	-	-
Revised Funding Profile – Government Office Accommodation and Relocation Fit Out	(4,044)	4,044	-	-	-
Revised Funding Profile – Gungahlin Leisure Centre (Design)	(1,460)	1,460	-	-	-
Revised Funding Profile – Throsby Multisport Complex (Design)	(330)	330	-	-	-
Revised Funding Profile – Gungahlin Wellbeing Precinct (Infrastructure Works)	(6,150)	6,150	-	-	-
Revised Funding Profile – Gungahlin Enclosed Oval (Sports Complex)	-	(2,000)	2,000	-	-
Revised Funding Profile – Improvements to Griffith Oval	(1,000)	1,000	-	-	-
Revised Funding Profile – "Where Will We Play" Outdoor Facilities Water Reduction Strategies	(4,479)	(1,021)	5,500	-	-
Revised Funding Profile – Motorsport Funding	(140)	140	-	-	-
Revised Funding Profile – North Weston – Road Intersection Reconstruction	(10,660)	10,660	-	-	-
Revised Funding Profile – Barton Intersection Upgrades – Darling Street, Section 22	(935)	935	-	-	-
Revised Funding Profile – Mitchell – Sandford Street Extension to the Federal Highway	(12,545)	12,545	-	-	-
Revised Funding Profile – Canberra CBD Upgrade Stage 2 – Merry-go-round and Veterans' Park	(800)	800	-	-	-
Revised Funding Profile – Gold Creek Homestead Stabilisation	(450)	-	-	-	-
Revised Funding Profile – Ngunnawal Aged Care Land Release – Gold Creek	(2,000)	2,000	-	-	-

Changes to Appropriation cont.

Changes to Appropriation - Controlled

Capital Injections	2011-12	2012-13	2013-14	2014-15	2015-16
	Est. Out. \$'000	Budget \$'000	Estimate \$'000	Estimate \$'000	Estimate \$'000
Revised Funding Profile – Kingston Foreshore Parking (Design)	(200)	200	-	-	-
Revised Funding Profile – Narrabundah Long Stay Park – Symonston	(4,850)	4,850	-	-	-
Revised Funding Profile – Australia Forum	(4,500)	3,500	1,000	-	-
Revised Funding Profile – Manuka Oval Redevelopment (Design)	(500)	500	-	-	-
Revised Funding Profile – Stromlo Forest Park Planning and Infrastructure	(740)	(1,260)	2,000	-	-
Revised Funding Profile – Wright Outer Asset Protection Zone – Stromlo Forest Park	(250)	250	-	-	-
Revised Funding Profile – Stromlo Forest Park Soil Conservation Works	(130)	130	-	-	-
Revised Funding Profile – Motorsports Fund – Capital Improvements to Fairbairn Park (Design)	(470)	270	200	-	-
Revised Funding Profile – Canberra Stadium Upgrade (Design)	(500)	500	-	-	-
Revised Funding Profile – Restoration of Sportsgrounds – Isabella Plains and Charnwood	(361)	361	-	-	-
Revised Funding Profile – Gungahlin Pool	(1,000)	(3,000)	2,000	2,000	-
Revised Funding Profile – Supporting Our Local Sporting Clubs – Redevelopment of Kippax District Playing Fields	(1,200)	1,200	-	-	-
Revised Funding Profile – Molonglo 2 – Water Supply, Trunk Sewer and Stormwater Infrastructure – Stage 1	(2,554)	2,554	-	-	-
Revised Funding Profile – Molonglo 2 – Water Supply, Trunk Sewer and Stormwater Infrastructure – Stage 2 (Design)	(350)	350	-	-	-
Revised Funding Profile – The Valley Avenue Extension to Gundaroo Drive (Design)	(100)	100	-	-	-
Revised Funding Profile – Gungahlin Town Centre Roads (Design)	(500)	500	-	-	-
Revised Funding Profile – Woden Valley Stormwater Retardation Basins (Design)	(200)	200	-	-	-
Revised Funding Profile – John Gorton Drive Extension to Molonglo 2 and Group Centre	(8,850)	(5,500)	14,350	-	-
Revised Funding Profile – Kenny Contamination Remediation	(370)	370	-	-	-
Revised Funding Profile – Uriarra Road Upgrade (Design)	(100)	100	-	-	-
Revised Funding Profile – Watson – Stormwater Upgrade – Aspinall Street Block 2, Section 95	(837)	837	-	-	-
Revised Funding Profile – Horse Park Drive Extension to Moncrieff Group Centre	(14,800)	7,000	7,800	-	-
Revised Funding Profile – Temporary Seating for Manuka Oval and other Venues	(2,400)	2,400	-	-	-
Revised Funding Profile – Prior Year Capital Upgrades	(1,360)	1,360	-	-	-
Cessation – Gungahlin Pool	-	-	-	-	(3,795)
Cessation – Commonwealth Grants - National Arboretum Canberra National Partnership	-	-	-	-	(5,000)
2012-13 Budget	83,931	181,645	119,039	23,852	4,420

Changes to Appropriation cont.

Changes to Appropriation - Territorial

	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	-	-	-	-	-
2012-13 Budget Policy Adjustment					
Continuing Support for the Canberra Business Development Fund	-	500	-	-	-
2012-13 Budget	-	500	-	-	-

2012-13 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
New Capital Works						
<i>Territory Venue & Events</i>						
Manuka Oval – Lighting Upgrade	5,347	-	5,347	-	-	Jun 2013
<i>Sports and Recreation</i>						
Lyneham Precinct – Asbestos Remediation	3,100	-	3,100	-	-	Jun 2013
<i>Land Release Program</i>						
Molonglo 2 – Uriarra Road Upgrade	17,000	-	2,000	15,000	-	Jun 2014
Molonglo 2 – Sewer and Pedestrian Bridge over Molonglo River	12,400	-	1,000	2,000	9,400	Jun 2015
Molonglo 2 – Trunk Sewer and Stormwater Infrastructure from Holdens Creek	3,500	-	3,000	500	-	Nov 2013
Horse Park Drive Extension from Burrumarra Avenue to Mirrabai Drive	11,500	-	3,000	5,500	3,000	Jan 2015
Molonglo – Path Connections from John Gorton Drive to Molonglo Path Network (Design)	200	-	200	-	-	Jun 2013
Molonglo Valley – Environmental Impact Statement for Deferred Area	200	-	200	-	-	Jun 2013
Molonglo Valley – Implementation of Commitments in the NES Plan	1,400	-	1,400	-	-	Jun 2013
Revitalisation of Civic and Braddon (Design)	750	-	-	750	-	Jun 2014
Woden – Stormwater Infrastructure (Design)	460	-	460	-	-	Jun 2013
Total New Capital Works	55,857	-	19,707	23,750	12,400	
Urban Improvement Program						
Infrastructure Improvements at Sports Grounds	1,150	-	1,150	-	-	Jun 2013
Gungahlin Enclosed Oval – Construction of Grandstand	6,500	-	2,000	4,500	-	Jun 2014
Improve the Quality of Sportsgrounds	1,000	-	1,000	-	-	Jun 2013
Restoration of Sportsgrounds – Bonython, Watson and Weetangera	4,000	-	1,334	1,333	1,333	Jun 2015
Total Urban Improvement Program	12,650	-	5,484	5,833	1,333	
Capital Upgrades						
Major Venues – Facilities Upgrades	2,278	-	2,278	-	-	
Sports Facilities	1,350	-	1,350	-	-	
Total Capital Upgrades	3,628	-	3,628	-	-	
Total New Works	72,135	-	28,819	29,583	13,733	

2012-13 Capital Works Program cont.

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
Works in Progress						
Upgrade of Commonwealth Park (Floriade)	983	300	683	-	-	Feb 2013
Canberra CBD Upgrade Stage 2 – Merry-go-round and Veterans' Park	4,300	1,000	3,300	-	-	Dec 2012
Ngunnawal Aged Care Land Release – Gold Creek	2,400	400	2,000	-	-	Jun 2013
Office Accommodation ¹	2,500	500	500	500	500	Jun 2017
Kingston Foreshore Parking (Design)	200	-	200	-	-	Dec 2013
Narrabundah Long Stay Park – Symonston	5,000	150	4,850	-	-	Feb 2013
Australia Forum	1,000	-	-	1,000	-	Jun 2014
City Action Plan Stage 1 – Edinburgh Avenue Improvements	2,500	300	-	2,200	-	Jun 2014
Canberra CBD Upgrade Program	12,000	6,500	5,000	500	-	Jun 2014
Government Office Accommodation and Relocation Fitout	7,170	3,126	4,044	-	-	Dec 2012
<u><i>Territory Venue and Events</i></u>						
Manuka Oval Redevelopment (Design)	1,152	350	802	-	-	May 2013
Stromlo Forest Park Planning and Infrastructure	2,800	60	740	2,000	-	May 2014
Wright Outer Asset Protection Zone – Stromlo Forest Park	250	-	250	-	-	May 2013
Stromlo Forest Park Soil Conservation Works	200	70	130	-	-	Mar 2013
Motorsports Fund – Capital Improvements to Fairbairn Park (Design)	500	30	270	200	-	Jun 2014
Canberra Stadium Upgrade (Design)	1,398	40	1,358	-	-	Jun 2013
Motorsport Funding	500	360	140	-	-	Jun 2013
Motorsport Funding – Investment Fund	1,500	710	790	-	-	Jun 2013
<u><i>Sports and Recreation</i></u>						
Molonglo Leisure Centre (Feasibility)	200	100	100	-	-	Dec 2012
Restoration of Sportsgrounds – Isabella Plains and Charnwood	1,111	750	361	-	-	Dec 2012
Gungahlin Pool	26,300	-	3,325	17,180	5,795	Jun 2015
Supporting Our Local Sporting Clubs – Redevelopment of Kippax District Playing Fields	2,000	800	1,200	-	-	Dec 2012
Tuggeranong – Multi-use Indoor Community Facility and Men's Shed	2,100	1,500	600	-	-	Oct 2012
Gungahlin Leisure Centre (Design)	1,460	-	1,460	-	-	Mar 2013
Lynham Precinct Redevelopment Stage 3	4,600	2,500	2,100	-	-	Jun 2013
Throsby Multisport Complex (Design)	500	170	330	-	-	Jun 2013
Gungahlin Wellbeing Precinct – Infrastructure Works	6,500	350	6,150	-	-	Dec 2012
Grant for Development of a New Basketball Centre and Player Amenities	3,000	1,220	1,000	780	-	Dec 2013
Gungahlin Enclosed Oval (Sports Complex)	6,000	1,000	3,000	2,000	-	Jun 2014
Improvements to Griffith Oval	1,050	50	1,000	-	-	Jun 2013

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
Works in Progress cont.						
Lyneham Precinct – Regional Tennis and Sports Centre – Stage 2	8,500	4,754	2,000	1,746	-	Jun 2014
“Where Will We Play” Outdoor Facilities Water Reduction Strategies	16,000	5,521	4,979	5,500	-	Jun 2014
Lyneham Sports Precinct Development – Stage 1	8,600	7,100	750	750	-	Jun 2014
<u>Land Release Program</u>						
Molonglo 2 – Water Supply, Trunk Sewer and Stormwater Infrastructure – Stage 2 (Design)	1,000	150	850	-	-	Jun 2013
Horse Park Drive Extension from Burrumarra Avenue to Mirrabai Drive (Design)	600	400	200	-	-	Dec 2012
The Valley Avenue Extension to Gundaroo Drive (Design)	400	100	300	-	-	Dec 2012
Gungahlin Town Centre Roads (Design)	1,000	-	1,000	-	-	May 2013
Woden Valley Stormwater Retardation Basins (Design)	400	-	400	-	-	May 2013
John Gorton Drive Extension to Molonglo 2 and Group Centre ²	72,000	1,150	31,500	39,350	-	Apr 2014
Molonglo 2 – Water Supply, Trunk Sewer and Stormwater Infrastructure – Stage 1	10,000	446	9,554	-	-	Jun 2013
Horse Park Drive Extension to Moncrieff Group Centre	24,000	200	16,000	7,800	-	Jun 2014
Kenny Contamination Remediation	400	30	370	-	-	Jun 2013
Uriarra Road Upgrade (Design)	253	153	100	-	-	Dec 2012
North Weston – Road Intersection Reconstruction ³	28,500	4,340	16,660	7,500	-	Nov 2013
Barton – Intersection Upgrades – Darling Street, Section 22	1,000	65	935	-	-	May 2013
Watson – Stormwater Upgrade – Aspinall Street Block 2, Section 95	2,870	2,033	837	-	-	Dec 2012
Mitchell – Sandford Street Extension to the Federal Highway	14,000	1,455	12,545	-	-	Jun 2013
Casey – Clarrie Hermes Drive Extension to the Barton Highway	21,000	17,500	3,500	-	-	Jul 2012
<u>Prior Year Upgrades</u>						
Major Venues – Facilities Upgrades	1,698	948	750			
Sports Facilities	2,624	2,014	610			
Total Works in Progress	316,019	70,695	149,523	89,006	6,295	
Total Capital Works Program	388,154	70,695	178,342	118,589	20,028	

Notes:

1. An additional \$0.5 million is forecast for the 2015-16 financial year.
2. The 2012-13 Budget provides an additional \$38 million for this project.
3. The 2012-13 Budget provides an additional \$10.5 million for this project.

Economic Development Directorate Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
75,353	Government Payment for Outputs	65,163	75,236	15	70,213	61,347	61,808
9,589	User Charges - Non ACT Government	9,587	10,080	5	9,877	9,924	10,306
664	User Charges - ACT Government	1,819	721	-60	672	648	675
53	Interest	53	50	-6	50	50	50
137	Other Revenue	137	140	2	143	147	151
400	Resources Received Free of Charge	400	0	-100	0	0	0
86,196	Total Revenue	77,159	86,227	12	80,955	72,116	72,990
Gains							
9,974	Other Gains	49	0	-100	0	0	0
9,974	Total Gains	49	0	-100	0	0	0
96,170	Total Income	77,208	86,227	12	80,955	72,116	72,990
Expenses							
18,507	Employee Expenses	20,543	19,358	-6	19,241	18,878	18,881
2,699	Superannuation Expenses	2,920	2,787	-5	2,612	2,455	2,270
38,463	Supplies and Services	33,544	38,544	15	32,772	31,051	32,193
14,775	Depreciation and Amortisation	14,247	14,109	-1	17,429	20,974	22,369
48	Borrowing Costs	48	48	-	49	49	49
2,038	Cost of Goods Sold	2,038	2,140	5	2,162	2,175	2,201
23,738	Grants and Purchased Services	18,591	22,991	24	20,225	16,998	16,880
785	Other Expenses	1,585	510	-68	7,408	527	533
101,053	Total Ordinary Expenses	93,516	100,487	7	101,898	93,107	95,376
-4,883	Operating Result	-16,308	-14,260	13	-20,943	-20,991	-22,386
4,712	Inc/Dec in Asset Revaluation Reserve Surpluses	0	0	-	0	0	0
4,712	Total Other Comprehensive Income	0	0	-	0	0	0
-171	Total Comprehensive Income	-16,308	-14,260	13	-20,943	-20,991	-22,386

Economic Development Directorate Balance Sheet

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Current Assets							
3,735	Cash and Cash Equivalents	3,576	3,120	-13	2,750	2,391	2,032
2,101	Receivables	5,422	5,411	..	5,411	5,376	5,341
59	Inventories	52	53	2	55	56	57
3	Assets Held for Sale	0	0	-	0	0	0
134,593	Capital Works in Progress	0	0	-	0	0	0
1,068	Other Current Assets	98	100	2	103	106	108
141,559	Total Current Assets	9,148	8,684	-5	8,319	7,929	7,538
Non Current Assets							
102	Receivables	0	0	-	0	0	0
1,000	Investments	600	1,731	189	1,731	1,731	1,731
225,543	Property, Plant and Equipment	234,275	400,097	71	443,178	552,518	547,024
420	Intangibles	407	269	-34	132	0	0
57,240	Capital Works in Progress	64,337	65,643	2	121,432	15,628	3,699
284,305	Total Non Current Assets	299,619	467,740	56	566,473	569,877	552,454
425,864	TOTAL ASSETS	308,767	476,424	54	574,792	577,806	559,992
Current Liabilities							
3,184	Payables	8,602	8,651	1	8,705	8,709	8,712
437	Finance Leases	228	228	-	228	228	228
6,493	Employee Benefits	6,248	6,410	3	6,505	6,577	6,650
0	Other Provisions	35	35	-	35	35	35
1,234	Other Liabilities	1,116	1,117	..	1,179	1,209	1,238
11,348	Total Current Liabilities	16,229	16,441	1	16,652	16,758	16,863
Non Current Liabilities							
74	Finance Leases	224	225	..	226	227	228
498	Employee Benefits	438	497	13	557	603	649
572	Total Non Current Liabilities	662	722	9	783	830	877
11,920	TOTAL LIABILITIES	16,891	17,163	2	17,435	17,588	17,740
413,944	NET ASSETS	291,876	459,261	57	557,357	560,218	542,252
REPRESENTED BY FUNDS EMPLOYED							
406,680	Accumulated Funds	291,427	458,812	57	556,908	559,769	541,803
7,264	Reserves	449	449	-	449	449	449
413,944	TOTAL FUNDS EMPLOYED	291,876	459,261	57	557,357	560,218	542,252

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

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
0	Opening Accumulated Funds	260,741	291,427	12	458,812	556,908	559,769
0	Opening Asset Revaluation Reserve	449	449	-	449	449	449
0	Balance at the Start of the Reporting Period	261,190	291,876	12	459,261	557,357	560,218
Comprehensive Income							
-4,883	Operating Result for the Period	-16,308	-14,260	13	-20,943	-20,991	-22,386
4,712	Inc/Dec in Asset Revaluation Reserve Surpluses	0	0	-	0	0	0
-171	Total Comprehensive Income	-16,308	-14,260	13	-20,943	-20,991	-22,386
-2,552	Transfer to/from Accumulated Funds	0	0	-	0	0	0
2,552	Movement in Asset Revaluation Reserve	0	0	-	0	0	0
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
171,240	Capital Injections	83,931	181,645	116	119,039	23,852	4,420
242,875	Inc/Dec in Net Assets due to Admin Restructure	-36,937	0	100	0	0	0
414,115	Total Transactions Involving Owners Affecting Accumulated Funds	46,994	181,645	287	119,039	23,852	4,420
Closing Equity							
406,680	Closing Accumulated Funds	291,427	458,812	57	556,908	559,769	541,803
7,264	Closing Asset Revaluation Reserve	449	449	-	449	449	449
413,944	Balance at the End of the Reporting Period	291,876	459,261	57	557,357	560,218	542,252

Economic Development Directorate Cash Flow Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
75,353	Cash from Government for Outputs	65,163	75,236	15	70,213	61,347	61,808
9,971	User Charges	11,124	11,008	-1	10,823	10,869	11,279
50	Interest Received	50	50	-	50	50	50
247	Other Receipts	296	250	-16	258	175	179
85,621	Operating Receipts	76,633	86,544	13	81,344	72,441	73,316
Payments							
18,505	Related to Employees	20,025	19,343	-3	19,227	18,868	18,907
2,558	Related to Superannuation	2,779	2,615	-6	2,434	2,273	2,094
38,340	Related to Supplies and Services	33,199	41,379	25	35,654	33,979	35,119
44	Borrowing Costs	44	42	-5	42	42	42
23,739	Grants and Purchased Services	18,592	22,992	24	20,226	16,999	16,868
3,511	Other	2,923	394	-87	3,904	413	419
86,697	Operating Payments	77,562	86,765	12	81,487	72,574	73,449
-1,076	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-929	-221	76	-143	-133	-133
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
600	Purchase of Investments	600	800	33	0	0	0
170,264	Purchase of Property, Plant and Equipment and Capital Works	82,955	180,971	118	119,157	23,970	4,538
170,864	Investing Payments	83,555	181,771	118	119,157	23,970	4,538
-170,864	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-83,555	-181,771	-118	-119,157	-23,970	-4,538
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
171,240	Capital Injections from Government	83,931	181,645	116	119,039	23,852	4,420
2,319	Receipt of Transferred Cash Balances	3,180	0	-100	0	0	0
173,559	Financing Receipts	87,111	181,645	109	119,039	23,852	4,420
Payments							
110	Repayment of Finance Leases	110	109	-1	109	108	108
-2,226	Payment of Transferred Cash Balances	1,099	0	-100	0	0	0
-2,116	Financing Payments	1,209	109	-91	109	108	108
175,675	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	85,902	181,536	111	118,930	23,744	4,312
3,735	NET INCREASE / (DECREASE) IN CASH HELD	1,418	-456	-132	-370	-359	-359
0	CASH AT THE BEGINNING OF REPORTING PERIOD	2,158	3,576	66	3,120	2,750	2,391
3,735	CASH AT THE END OF REPORTING PERIOD	3,576	3,120	-13	2,750	2,391	2,032

Notes to Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs:
 - the decrease of \$10.190 million in the 2011-12 estimated outcome from the original budget is due to the rollover of initiative funding to 2012-13 and the transfer of the National Arboretum Canberra (the Arboretum) to TAMS, partially offset by the rollover of funding from 2010-11 to 2011-12 and the reclassification of the multi-use facility in Tuggeranong from capital to recurrent (reflecting delivery through a grant); and
 - the increase of \$10.073 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the rollovers noted above and new initiatives, partially offset by the Arboretum transfer and savings initiatives.
- user charges non ACT Government: the increase of \$0.493 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to Centenary of Canberra - Cricket Matches at Manuka Oval and the Partnership with Greater Western Sydney revenue.
- user charges ACT Government:
 - the increase of \$1.155 million in the 2011-12 estimated outcome from the original budget is due to payment from the LDA for corporate service charges provided by the Directorate; and
 - the decrease of \$1.098 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to a delay in funding corporate services for the LDA.
- resources received free of charge: the decrease of \$0.4 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to a decrease in legal advice received from the ACT Government Solicitor.
- other gains: the decrease of \$9.925 million in the 2011-12 estimated outcome from the original budget is due to changes in the treatment of land transferred to other Government agencies, which is now transferred directly from the LDA.
- employee and superannuation expenses: the increase of \$2.257 million in the 2011-12 estimated outcome from the original budget and the decrease of \$1.318 million in the 2012-13 Budget from the 2011-12 estimated outcome are mainly due to the restructure of the Directorate, the revised wage parameters and the impact of the discount rate on the long service leave liability.

- supplies and services:
 - the decrease of \$4.919 million in the 2011-12 estimated outcome from the original budget is due to savings in contractor and consultancy expenses, the rollover of Narrabundah long stay park expenditure and Asian Cup, Special Event and Centenary Marketing Funds and the transfer of the Arboretum; and
 - the increase of \$5 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to new initiatives, partly offset by savings initiatives and the Arboretum transfer.
- depreciation and amortisation: the decrease of \$0.528 million in the 2011-12 estimated outcome from the original budget and the decrease of \$0.138 million in the 2012-13 Budget from the 2011-12 estimated outcome are due to the deferred completion and capitalisation of assets and subsequent depreciation.
- grants and purchased services:
 - the decrease of \$5.147 million in the 2011-12 estimated outcome from the original budget is due to the rollover of funding associated with the Lyneham Sports Precinct upgrades and Motorsport Funding, partly offset by the reclassification of capital funding for the multi-use facility in Tuggeranong to recurrent (reflecting delivery through a grant); and
 - the increase of \$4.4 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to rollovers noted above and new initiatives, partially offset by the reprofiling of Lyneham Sports Precinct grants from 2012-13 to 2013-14.
- other expenses: the increase of \$0.8 million in the 2011-12 estimated outcome from the original budget and the decrease of \$1.075 million in the 2012-13 Budget from the 2011-12 estimated outcome are due to asset impairment adjustments.

Balance Sheet

- cash and cash equivalents: the decreases of \$0.159 million in the 2011-12 estimated outcome from the original budget and \$0.456 million in the 2012-13 Budget from the 2011-12 estimated outcome are due to the transfer of cash balances for the Arboretum.
- current and non current receivables: the increase of \$3.219 million in the 2011-12 estimated outcome from the original budget is due to the flow-on effects of the 2010-11 audited financial results.
- other current assets: the decrease of \$0.970 million in the 2011-12 estimated outcome from the original budget is due to a decrease in prepayments.
- investments: the decrease of \$0.4 million in the 2011-12 estimated outcome from the original budget and the increase of \$1.131 million in the 2012-13 Budget from the 2011-12 estimated outcome are due to the rollover of ACT Film Investment funds.
- property, plant and equipment: the increase of \$8.732 million in the 2011-12 estimated outcome from the original budget and the increase of \$165.822 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the transfer from works in progress to property, plant and equipment relating to the timing of completion of capital works projects; and

- current and non current capital works in progress:
 - the decrease of \$127.496 million in the 2011-12 estimated outcome from the original budget is due to delays in the progress of capital works and the transfer of the Arboretum; and
 - the increase of \$1.306 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the reprofiling of projects into 2012-13 and new capital works.
- current payables: the increase of \$5.418 million in the 2011-12 estimated outcome from the original budget is due to the flow-on effects of the 2010-11 audited financial results and payables on capital projects.
- current and non current finance leases: the decrease of \$0.059 million in the 2011-12 estimated outcome from the original budget is due to the flow-on effects of the 2010-11 audited financial results.
- current and non current employee benefits: the decrease of \$0.305 million in the 2011-12 estimated outcome from the original budget and the increase of \$0.221 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to flow-on effects of the 2010-11 audited financial results, the revised wage parameters and the impact of the discount rate on the long service leave liability.
- other current liabilities: the decrease of \$0.118 million in the 2011-12 estimated outcome from the original budget is due to the flow-on effect of the 2010-11 audited financial results.
- reserves: the decrease of \$6.815 million in the 2011-12 estimated outcome from the original budget is due to the flow-on effects of the 2010-11 audited financial results, which resulted in some asset revaluations.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

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

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
7,586	Payment for Expenses on behalf of Territory	7,586	7,772	2	7,964	8,160	8,367
0	User Charges - Non ACT Government	0	120	#	123	126	129
7,586	Total Revenue	7,586	7,892	4	8,087	8,286	8,496
7,586	Total Income	7,586	7,892	4	8,087	8,286	8,496
Expenses							
100	Supplies and Services	100	118	18	118	118	121
7,486	Grants and Purchased Services	7,486	7,654	2	7,846	8,042	8,246
0	Transfer Expenses	0	120	#	123	126	129
7,586	Total Ordinary Expenses	7,586	7,892	4	8,087	8,286	8,496
0	Operating Result	0	0	-	0	0	0
0	Total Comprehensive Income	0	0	-	0	0	0

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

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
	Current Assets						
	Non Current Assets						
2,352	Investments	2,352	2,852	21	2,852	2,852	2,852
2,352	Total Non Current Assets	2,352	2,852	21	2,852	2,852	2,852
2,352	TOTAL ASSETS	2,352	2,852	21	2,852	2,852	2,852
2,352	NET ASSETS	2,352	2,852	21	2,852	2,852	2,852
	REPRESENTED BY FUNDS EMPLOYED						
2,352	Accumulated Funds	2,352	2,852	21	2,852	2,852	2,852
2,352	TOTAL FUNDS EMPLOYED	2,352	2,852	21	2,852	2,852	2,852

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

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
	Opening Equity						
0	Opening Accumulated Funds	0	2,352	#	2,852	2,852	2,852
0	Balance at the Start of the Reporting Period	0	2,352	#	2,852	2,852	2,852
0	Total Movement in Reserves	0	0	-	0	0	0
	Transactions Involving Owners Affecting Accumulated Funds						
0	Capital Injections	0	500	#	0	0	0
2,352	Inc/Dec in Net Assets due to Admin Restructure	2,352	0	-100	0	0	0
2,352	Total Transactions Involving Owners Affecting Accumulated Funds	2,352	500	-79	0	0	0
	Closing Equity						
2,352	Closing Accumulated Funds	2,352	2,852	21	2,852	2,852	2,852
2,352	Balance at the End of the Reporting Period	2,352	2,852	21	2,852	2,852	2,852

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

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
7,586	Cash from Government for EBT	7,586	7,772	2	7,964	8,160	8,367
0	User Charges	0	120	#	123	126	129
7,586	Operating Receipts	7,586	7,892	4	8,087	8,286	8,496
Payments							
100	Related to Supplies and Services	100	118	18	118	118	121
7,486	Grants and Purchased Services	7,486	7,654	2	7,846	8,042	8,246
0	Territory Receipts to Government	0	120	#	123	126	129
7,586	Operating Payments	7,586	7,892	4	8,087	8,286	8,496
0	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	0	0	-	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
0	Purchase of Investments	0	500	#	0	0	0
0	Investing Payments	0	500	#	0	0	0
0	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	0	-500	#	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
0	Capital Injections from Government	0	500	#	0	0	0
0	Financing Receipts	0	500	#	0	0	0
0	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	0	500	#	0	0	0
0	CASH AT THE BEGINNING OF REPORTING PERIOD	0	0	-	0	0	0
0	CASH AT THE END OF REPORTING PERIOD	0	0	-	0	0	0

Notes to Budget Statements

Significant variations are as follows:

Statement of Income and Expenses on Behalf of the Territory

- payments for expenses on behalf of the Territory: the increase of \$0.186 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to increased funding for racing development and sport and recreation.
- user charges non ACT Government: the increase of \$0.120 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to revenue from the partnership with Greater Western Sydney.
- grants and purchased services: the increase of \$0.168 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to increased racing development funding.
- transfer expense: the increase of \$0.120 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the transfer of revenue from the partnership with Greater Western Sydney to the Territory Banking Account.

Statement of Assets and Liabilities on Behalf of the Territory

- investments: the increase of \$0.5 million in the 2012-13 Budget from the 2011-12 estimated outcome is due a capital injection to the Canberra Business Development Fund.

JUSTICE AND COMMUNITY SAFETY DIRECTORATE

Purpose

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

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

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

2012-13 Priorities

Strategic and operational issues to be pursued in 2012-13 include:

- conducting the 2012 ACT Election;
- enhancing the coverage and delivery of Ambulance services, including commencement of Stage 2 of sustainable frontline resourcing, along with the provision of new cardiac monitors/defibrillators to ambulances;
- progressing the Emergency Service Agency (ESA) Station Upgrade and Relocation project through construction of a new station at Charnwood and further due diligence and concept design for future sites;
- upgrading the emergency 000 telephony services for the ESA and strengthening the dedicated backup communication centre infrastructure to support operations;
- supporting capability in the frontline operational areas of Emergency Services and Corrective Services;
- progressing implementation of outcomes of the Alexander Maconochie Centre (AMC) review, including improving the functionality of the Crisis Support Unit;
- extending the Throughcare Model to support offenders returning to the community to assist their reintegration with the aim of reducing recidivism;
- continuing criminal justice reforms including decreasing property crime, further criminal law reform and development of justice reinvestment strategies;
- improving waiting times in ACT Courts, including through a second stage of the civil and criminal "blitz" commenced in 2011-12;
- assisting the Supreme Court to introduce a docket system to achieve ongoing improvements in court case management;

- developing a new Courts and Tribunal ICT Case Management System to facilitate the efficient operation of the Courts;
- continuing the design of the new Supreme Court facilities and finalising the Courts security upgrade works;
- establishing an ACT sentencing database to enable sentencing information to be better utilised by the Judiciary and to facilitate greater transparency and consistency in sentencing;
- continuing legal services to the homeless through the Street Law program;
- enhancing the capacity of Community Legal Centres (CLCs) to provide legal services by assisting the Women’s Legal Centre to relocate next year, allowing expansion of other CLCs at Havelock House;
- conducting compliance inspections relating to new R18+ video games laws;
- enhancing the Road Transport Authority system, rego.act;
- incorporating the right to education into the *Human Rights Act 2004*;
- implementing campaign finance reforms, to include a new online reporting system and ongoing support;
- continuing to implement the Aboriginal and Torres Strait Islander Justice Agreement; and
- continuing to provide Restorative Justice including the support of an indigenous guidance partner and an extended ACT Policing pilot for the referral of Aboriginal and Torres Strait Islander children.

Business and Corporate Strategies

Specific business and corporate strategies to be pursued in 2012-13 include:

- continuing to build strong working relationships across the justice portfolio, including with statutory office holders within the portfolio and ACT Policing;
- continuing to embed the outcomes of the ACT Public Service Review and the culture of one public service;
- enhancing collaboration between governments in implementing policies to achieve local and national legislative agenda in the justice, emergency services and regulatory sectors;
- continuing to identify strategies that address environmental and fiscal sustainability;
- enabling timely and cost effective delivery of the Directorate’s capital program through strategic planning, effective governance frameworks and sound management of projects;
- continuing to strengthen the Directorate’s governance framework in order to ensure resources are appropriately directed to priorities, including addressing information management capability; and
- strengthening the Directorate’s diverse workforce through directed human resource strategies.

Estimated Employment Level

2010-11 Actual Outcome	2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
1,626 ¹ Staffing (FTE)	1,678 ²	1,711 ³	1,728 ⁴

Notes:

- The 2010-11 actual outcome of 1,626 FTE differs from the FTE disclosed in the Justice and Community Safety Directorate's 2010-11 Annual Report (1,663) as it excludes the Public Trustee for the ACT (37 FTE).
- The increase of 52 FTE in the 2011-12 Budget from the 2010-11 actual outcome mainly reflects the net increase associated with the 2011-12 Budget (49 FTE).
- The increase of 33 FTE in the 2011-12 estimated outcome from the original Budget predominantly relates to additional resources associated with the 2011-12 'Addressing Waiting Times in the Supreme Court' initiative (10.5 FTE) and the staffing related to cost recovery activities, and the end of year staff impact of implementing the 2011-12 ACT Ambulance Services Sustainable Front Line Resourcing initiative.
- The increase of 17 FTE in the 2012-13 Budget from the 2011-12 estimated outcome mainly reflects the net increase associated with the 2012-13 Budget.

Strategic Objectives and Indicators

Strategic Objective 1 Accessible Justice System

The ACT justice system seeks to ensure fairness to all persons involved. A fair justice system is accessible, deals with matters in a reasonably expeditious manner and is one in which all persons involved conduct themselves in a way that promotes, protects and respects rights.

Strategic Indicator 1: Justice System Completion Rates.

Success	Strategic Indicator	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Timely completion of civil cases in the courts	Average number of days to finalise civil cases from time of lodgement			
	• Magistrates Court;	105	80	80
	• Supreme Court; ¹	550	550	550
	Percentage change and number of cases in the backlog of civil cases			
Timely completion of ACT Civil and Administrative Tribunal (ACAT) cases	• Magistrates Court >12 mths; ²	-2.7% (107 cases)	6.5% (100 cases)	-15.9% (90 cases)
	• Supreme Court >24 mths; ³	-4.8% (455 cases)	-32% (310 cases)	-38% (280 cases)
	Average number of days to finalise ACAT cases from time of lodgement	172	168	160
	Percentage change and number of cases that are not finalised within 12 months ⁴	-6% (31 cases)	29% (40 cases)	-3% (30 cases)

Notes:

- The average number of days is 614 as at 30 April 2012 for Supreme Court Civil lodgements to finalisation. The "Blitz" is aimed at reducing the backlog in the court, and is expected to have a positive effect on the average number of days to finalisation. With the change to jurisdiction where civil matters less than \$250,000 are now heard in the Magistrates Court, it is likely over time that the civil workload of the Supreme Court will comprise a higher proportion of more complex matters that will take longer to resolve.
- The Magistrates Court has been continuing to focus on improving case management.
- The favourable trend is primarily due to the "Blitz" on reducing waiting times and the proposed introduction of a docket case management system in the Supreme Court.
- The number of matters pending over 12 months for the ACAT is 51 as at 29 February 2012. The appointment of a new half time presidential member and full time ordinary member commencing in the last quarter should help to reduce the backlog of matters pending over 12 months for the ACAT.

Strategic Objectives and Indicators cont.

Strategic Objective 2 Safe Community

An effective criminal justice system underpins the safety of the community. Although neither the Directorate nor the ACT Government can control all of the factors that impact on community safety, effectiveness can be measured by examining the level of crime against people and property and whether the justice system deals with offenders in a way that reduces the risk of further offending.

Strategic Indicator 2: Crime Related Community Safety.

Success	Strategic Indicator	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Reduction in level of crime	Percentage change and number of known and reported criminal offences per 100,000 population ¹	8,891	18% 6,282	6,958
Perceptions of safety	The proportion of people who felt 'safe' or 'very safe' at home ²	91.3%	93.2%	92.6%
	The proportion who felt 'safe' or 'very safe' in public places ³	62.1%	62.3%	60.9%
No escapes/abscondments from custody	Number of escapes or absconds per 100 detainees ⁴	0	0	0
Offenders held to account	Percentage and number of cases where: ⁵			
	a. defendants found guilty	6.8%	7.7% (338)	7.5%
	b. defendants pleaded guilty	65.1%	67.1% (2,964)	66.0%
	c. cases withdrawn by prosecution	28.1%	25.2% (1,113)	26.5%
Timely processing of criminal cases	Number of criminal cases that are finalised from time of listing, reported by a > 12 month time interval – Magistrates Court ^{6,8}	316	180	170
	Number of criminal cases that are finalised from time of listing, reported by a > 12 month time interval – Supreme Court ^{7,8}	103	120	110

Notes:

1. The 2011-12 estimated outcome resulting in an 18 per cent reduction in crime is based on the continuing positive results from ACT Policing, in particular, through the Volume Crime Targeting Strategy, which includes a Property Crime Targeting Team primarily responsible for using an intelligence collection and analysis effort against volume property crime, targeting known recidivist offenders and enforcing bail conditions on known property crime offenders. The ACT Property Crime Reduction Strategy 2012-15 will focus whole of government effort on sustaining reductions in property crime over the longer term. The 2012-13 target is an average of the 2010-11 actual (7,634) and the 2011-12 estimated outcome (6,282).
2. The 2012-13 target is an average of the 2010-11 actual (92.1%) and the 2011-12 estimated outcome (93.2%).
3. The 2012-13 target is an average of the 2010-11 actual (59.6%) and the 2011-12 estimated outcome (62.3%).
4. In August 2011, a detainee residing in the AMC's Transitional Release Centre (TRC), outside the secure AMC perimeter, made an attempt to leave the TRC by climbing a 3m low-security gate. This gate is open during daylight hours and is locked at night to prevent intruders. Counting definitions for this strategic indicator are aligned with the Report on Government Services for which escapes or absconds by prisoners from outside the perimeter of the centre, but within the centre precinct, are counted as 'other escapes'.
5. 2011-12 estimated outcome figures are derived from Australian Bureau of Statistics data for 2010-11 which will be reported in the 2011-12 Annual Report. The 2012-13 target shown are the averaged percentage result for the previous two reported financial years.
6. The Magistrates Court has been concentrating more recently on understanding and clearing long wait cases.
7. While the "Blitz" and associated work will assist in reducing the overall backlog in the Supreme Court, resident judges are responsible for long wait criminal matters with this work being undertaken against a backdrop of increasing lodgements in the court. A number of matters in this category are more complex matters involving multiple accused.
8. Further reporting of year end actual by time intervals, including <6 months, 6-12 months and total will be provided in the 2011-12 Annual Report.

Strategic Objectives and Indicators cont.

Strategic Objective 3 Safe Community — Emergency Services

Strategic Indicator 3: Emergency Related Community Safety.

Success	Strategic Indicator	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Increased community resilience for emergencies ¹	Percentage and number of targeted community members aware of hazards ^{2,6}	100%	100%	100%
	Percentage and number of targeted community members who report they are prepared for relevant hazards ^{3,6}	90%	90%	90%
	Qualitative evaluation of plans exercises and drills ⁵	3	3	3
Reduced loss of life	Percentage change and number of lives lost in fire related deaths per 100,000 population ^{4,5,6}	0%	-1%	0%
	Percentage and number of people who survive out of hospital witnessed cardiac arrest incidents ^{5,6,7}	34%	25%	25%
Reduced loss and damage of property	Percentage and number of structure fires confined to room of origin ^{5,6}	80%	71%	80%
	Percentage and number of storm damage incidents responded to within ESA time standards ⁶	100%	100%	100%
Reduced impact on the environment from bushfires	Percentage and number of bushfires kept below five hectares of damage, within bushfire abatement zones and built up areas ⁶	100%	100%	100%

Notes:

1. Resilience includes awareness, preparedness, response, recovery and all hazard/all agency approach. A new resilience framework for emergency management in Australia is currently being finalised. Once this new framework is in place appropriate strategic indicators will be identified to replace the current set of indicators.
2. In this reporting period, the targeted community members are rural property owners approached to participate in the Farm Fire Wise Program.
3. Rural property owners that report having a Bushfire Preparedness Plan.
4. This data is sourced from the Report on Government Services (ROGS) 2012. Table 9A.7 2007-2009. Note that information is based on long term averages and is adjusted by the Australian Bureau of Statistics due to privacy concerns, which has a very large effect on small jurisdictions such as the ACT.
5. Given the relatively small population there is a likelihood that a small number of incidents may adversely affect the target.
6. The 2011-12 estimated outcome and 2012-13 targets are based on percentage result.
7. This data is sourced from the Report on Government Services (ROGS) 2012 – Table 9A.37.

Strategic Objectives and Indicators cont.

Strategic Objective 4 Effective Regulation and Enforcement

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

Strategic Indicator 4: Effectiveness and Responsive Regulatory Compliance.

Success	Strategic Indicator	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Reduction in significant workplace injuries	Rate per 1,000 employees of accepted worker's compensation claims in the ACT private sector that result in absences from work of more than seven days ¹	12 per 1,000 employees	12 per 1,000 employees	12 per 1,000 employees
High level of compliance	Percentage and number of individuals, businesses and workplaces that comply with relevant legislation ^{2,3,4}	80%	95%	80%
	Percentage and number of workplaces that comply with:			
	a. occupational health and safety legislation ^{3,5}	80%	40%	50%
	b. workers' compensation policy ³	80%	80%	80%
Accurate data	Percentage and number of Registrar General's data that is accurate ^{3,6}	95%	95%	95%
Timely response to workplace incidents	Percentage and number of workplace incidents responded to within time standards ^{3,7}	90%	90%	90%

Notes:

- The 2011-12 estimated outcome is based on historical data reported for 2009-10 and 2010-11.
- Continued consistent, pro-active and educative type inspections have resulted in an improvement by licensees to conform with legislation.
- The 2011-12 estimated outcome and 2012-13 targets are based on percentage results. Actual number result for this indicator will be reported in the Annual Report.
- Compliance activity and statistical information will be based upon the compliance programs as published on an annual basis. It should be noted that the program will change on an annual basis, but the detail will be available to support the indicator.
- WorkSafe has been focusing on areas of non-compliance with particular attention on the Construction sector. As the majority of workplace visits, have occurred in areas where there is an expectation that compliance is lower than it should be, the expected result is significantly lower than the target of 80%. The target of 50% for 2012-13 is based on the average of the last two years of compliance performance.
- Accurate data reporting refers to land titles, births, deaths, marriages and rental bonds business.
- Initial response:

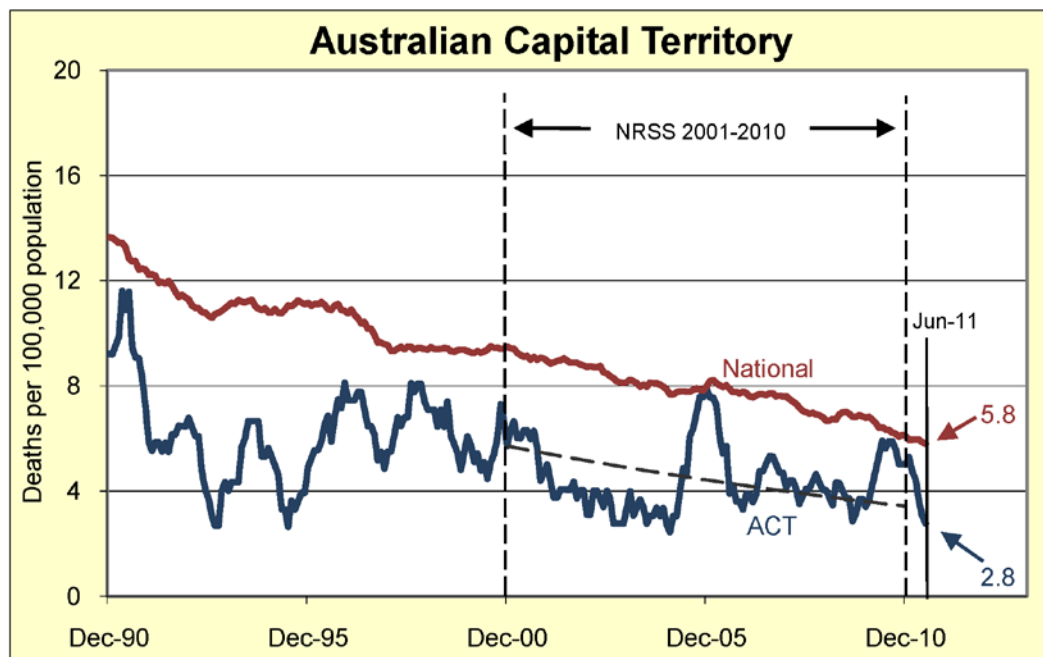
Site inspection:	
Type 1:	If possible 24 hours of notification
Type 2, 3, 4:	Where practical within 5 working days of notification
Investigation Report:	Within 7 days of allocation to inspector
Progress Report:	Within 3 months of allocation to inspector
Breach Report:	Within 6 months of allocation to inspector

Strategic Objectives and Indicators cont.

Strategic Objective 4 cont. Effective Regulation and Enforcement

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

Annual number of road fatalities per 100,000 population



Note: NRSS is the National Road Safety Strategy

Strategic Objectives and Indicators cont.

Strategic Objective 5

Promotion and Protection of Rights and Interests

In accordance with the *Canberra Plan*, the Directorate is committed to ensuring that the rights and interests of all Canberrans are respected and protected through the provision of high quality advice and services. As required under the *Human Rights Act 2004*, the Directorate seeks to ensure that all legislation is compatible with human rights, that human rights are taken into account in all decision making and that ACT public authorities are aware of their obligations under the *Human Rights Act*.

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

Success	Strategic Indicator	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
New government laws are compatible with human rights legislation at time of introduction	Percentage and number of new government laws that are compatible with human rights legislation at the time of introduction ¹	100%	100%	100%
Increased community awareness of how to access and protect rights	Number of community members made aware of their rights in the area of responsibility for: <ul style="list-style-type: none"> • Human Rights²; • Guardianship, Public Advocacy and Enduring Powers of Attorney³;and • Victim Support 	5,000 2,050 569	4,600 500 530	5,000 650 570

Notes:

- The 2011-12 estimated outcome and 2012-13 target are based on percentage results. The actual number result for this indicator will also be reported in the Annual Report.
- Increased workloads continue to affect negatively the overall capacity of the Human Rights Commission (HRC) to meet this indicator. (In 2007-08 the first full reporting year the HRC recorded 356 complaints. In 2010-11 the Commission received 571). The Commission also provides greater policy expertise across government.
- The 2011-12 target has been revised to 'Guardianship, Public Advocacy and Enduring Powers of Attorney'. This is due to the nature of community education sessions often being 'free ranging' and covering all three areas, in addition to informed consent, disability and issues for carers. During this reporting period, Public Advocate of the ACT (PA ACT) has been unable to respond to all the requests for community education from both government and non-government agencies and the general community, because of workload pressures. Additionally, extensive modifications have been made to the PA ACT website to ensure information is being more readily accessible to the community.

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 1				
Justice Services	92,955	97,094	79,061	85,882
Output 1.1: Policy Advice and Justice Programs	9,346	9,455	7,919	8,484

Note:

1. Total cost includes depreciation and amortisation of \$3.701 million in 2011-12 and \$3.972 million in 2012-13.

Output Description

High quality policy, legislation, ministerial support and advice to portfolio Ministers, Cabinet and other agencies on justice and community safety matters. Administer security coordination and emergency management policy, and innovative justice and crime prevention programs (including the Restorative Justice Program) across government and the community.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.2: Legal Services to Government	10,645	10,199	7,185	7,181

Output Description

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

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.3: Legislative Drafting and Publishing Services	4,143	4,139	3,865	3,943

Output Description

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

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.4: Public Prosecutions	9,871	9,948	9,227	9,575

Output Description

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

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.5: Protection of Rights	9,238	8,263	8,332	7,980

Output Description

Provision of advocacy, complaints-handling, advice, community awareness raising and other services in connection with the promotion and protection of rights especially for vulnerable members of society, through services provided by the ACT Human Rights Commission, the Public Advocate of the ACT and Victim Support ACT. This output also includes services provided by the Privacy Commissioner.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.6: Electoral Services	1,393	5,330	1,194	5,002

Output Description

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

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.7: Regulatory Services	27,431	27,753	21,637	22,753

Output Description

Provision of registration and licensing services for individuals, the community, business and industry, including the enforcement of a broad range of legislation across areas of consumer protection, occupational health and safety and the regulation of parking.

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.8: Transport Regulation	20,888	22,007	19,702	20,964

Output Description

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

	Total Cost ¹		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 2				
Corrective Services	49,671	50,940	42,976	44,874
Output 2.1: Corrective Services	49,671	50,940	42,976	44,874

Note:

1. Total cost includes depreciation and amortisation of \$5.758 million in 2011-12 and \$5.874 million in 2012-13.

Output Description

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

	Total Cost ¹		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 3				
Courts and Tribunal	36,732	33,916	28,090	27,688
Output 3.1: Courts and Tribunal	36,732	33,916	28,090	27,688

Note:

1. Total cost includes depreciation and amortisation of \$2.925 million in 2011-12 and \$2.926 million in 2012-13.

Output Description

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

Output Classes cont.

	Total Cost ¹		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 4				
Emergency Services	110,900	115,915	84,951	88,494
Output 4.1: Emergency Services	110,900	115,915	84,951	88,494

Note:

1. Total cost includes depreciation and amortisation of \$8.618 million in 2011-12 and \$11.521 million in 2012-13.

Output Description

- Prevention and Mitigation

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

- Preparedness

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

- Response

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

- Recovery

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

	Total Cost ¹		Payment for Expenses on Behalf of Territory	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
EBT 1				
ACT Policing	142,025	148,215	140,079	145,968
Output EBT 1: ACT Policing	142,025	148,215	140,079	145,968

Note:

1. Total cost includes depreciation and amortisation of \$1.946 million in 2011-12 and \$2.247 million in 2012-13.

Output Description

Payment to ACT Policing (the ACT branch of the Australian Federal Police) for the provision of police services to the ACT community. These services include the protection of persons and property, crime prevention and detection, maintaining peace and good order and the enforcement of ACT laws.

Accountability Indicators

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 1: Justice Services			
Output 1.1: Policy Advice and Justice Programs			
a. Percentage of legislation requested by the Attorney General is developed within timeframes agreed by the Attorney General	92%	100%	92%
b. Proportion of surveyed users of restorative justice programs satisfied with service received	87%	92%	87%

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.2: Legal Services to Government			
a. Timely legal services provided by the ACT Government Solicitor: percentage of advices completed within 28 days	90%	88%	90%
b. Timely legal services provided by the ACT Government Solicitor: percentage of urgent court and contentious matters undertaken and completed within court, tribunal or any applicable statutory timetable	95%	98%	95%
c. Timely legal services provided by the ACT Government Solicitor: percentage of routine court and contentious matters undertaken and completed within courts, tribunal or any applicable statutory timetable	90%	93%	90%
d. High quality legal services provided by the ACT Government Solicitor: percentage of clients satisfied with quality of advice and representation ¹	85%	96%	90%

Note:

1. Variance indicates 96% of ACT Government Solicitor clients responded favourably to the quality of legal services provided. As this level of response has been consistent over the past 4 surveys (2 years) the 2012-13 target has been revised to 90%.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.3: Legislative Drafting and Publishing Services			
a. High level of client satisfaction for legislative drafting and publishing services by the Parliamentary Counsel's Office: percentage of satisfied clients	>85%	>85%	>85%
b. Timely legislative drafting and publishing services by the Parliamentary Counsel's Office:			
– Percentage of drafting responses provided within 30-day standard	>95%	95%	>95%
– Percentage of notifications notified on ACT legislation register on requested notification day	>99%	99%	>99%
– Percentage of republications of changed legislation published on ACT legislation register on day the change happens	>99%	99%	>99%

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.4: Public Prosecutions			
a. Percentage of cases where court timetable is met in accordance with Courts' rules ¹	80%	36%	80%
b. Average cost per matter finalised ²	\$2,632	\$2,252	\$2,632

Notes:

1. The figure is a combination of Magistrates Court matters and Supreme Court matters. In the Magistrates Court, delays have been affected by backlogs in the ACT Director Public Prosecutions (DPP), competing priorities from an elevated Supreme Court workload, resourcing issues and issues in timing of delivery of full briefs from the Australian Federal Police (AFP).
2. The average cost per matter is lower than target largely due to a higher than anticipated number of matters expected to be finalised.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.5: Protection of Rights			
a. High level of client satisfaction with Human Rights Commission complaints process:			
– Percentage of clients who consider the process fair, accessible and understandable	75%	79%	75%
– Percentage of complaints concluded within Commission standards and targets ¹	75%	54%	75%
b. Human Rights Commission is respected as an agent of rights protection and service:			
– Number of projects which progressed one or more of the Commission's statutory functions ¹	12	8	12
– Number of participants in community education or engagement activities ¹	5,000	4,600	5,000
c. The Public Advocate of the ACT's actions towards achieving a caring community where the rights and interests of vulnerable people are protected:			
– Proportion of clients for whom advocacy services are provided by the Public Advocate of the ACT where a high level of satisfaction is reported	95%	90%	90%
<i>Public Guardianship</i>			
Guardianship clients:			
– Total number ²	200	245	250
– Percentage requiring intensive decision making support	35%	35%	35%
<i>Public Advocacy</i>			
Individuals, excluding guardianship clients, brought to the attention of the Public Advocate:			
– Total number	2,500	2,300	2,200
– Percentage for whom individual or systemic advocacy was provided	50%	59%	55%
d. Percentage of referrals to Victim Support ACT or the Victims of Crime Commissioner that will be actioned within five working days ³	80%	99%	80%

Notes:

1. Increased workloads continue to affect negatively the overall capacity of the Commission to meet these indicators.
2. The variance between the 2011-12 target and estimated outcome for guardianship clients is due to the higher than predicted number of appointments of the Public Advocate as Guardian of Last Resort made by the ACT Civil and Administrative Tribunal.
3. Victim Support ACT has implemented an Early Intervention Team (EIT). This team has been purely set up to assist and respond to new referrals in high volume and do not carry a case management load. The success of the EIT has resulted in a positive variance.

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.6: Electoral Services			
a. High level of voter turnout at ACT Legislative Assembly elections: ^{1,2}			
– Turnout as a percentage of enrolment	n/a	n/a	>92% of eligible population
– Turnout as a percentage of eligible elector population	n/a	n/a	>88% of eligible population
b. Timely finalisation of election result of Legislative Assembly election ^{1,3}	n/a	n/a	<14 days from polling day
c. High level of electoral enrolment ⁴	>95% of eligible population	94% of eligible population	>95% of eligible population

Notes:

1. These measures apply only in an election year. Notes 2 and 3 below discuss the expected targets for each measure.
2. Targets to be used in 2012-13:
 - Turnout as a percentage of enrolment > 92% the same measure was used in the 2008-09 election year.
 - Turnout as a percentage of eligible elector population > 88% a new measure.
3. Target revised to “< 14 days from polling day”, replacing the 2008-09 election year target of “< 3 weeks from polling day”.
4. Eligible elector population (EEP) is calculated every quarter by the Australian Electoral Commission, using base data provided by the Australian Bureau of Statistics and applying a method developed by the AEC in conjunction with the ABS. The EEP is an estimate of the number of persons who are eligible to be enrolled at any point in time, and is calculated using post-censal estimates based on the latest census data updated by birth and death registrations, and estimated interstate and overseas migration. The estimate is recalculated after each census and previous EEP estimates revised accordingly.

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.7: Regulatory Services			
a. Accurate recording of Registrar-General data - percentage of registrations / products that are fully compliant with the relevant legislation	95%	95%	95%
b. High level of compliance with regulatory schemes			
– Percentage of individuals / businesses / workplaces that comply with relevant legislation ¹	80%	95%	80%
– Percentage and number of workplaces that comply with OHS legislation ²	80%	40%	50%
– Percentage and number of workplaces that have a compliant workers' compensation policy	80%	80%	80%
c. High level of reviewable decisions supported by external review	95%	98%	95%
d. High level of response to public complaints about faulty ticket machines and parking meters percentage response within 60 minutes	95%	98%	95%
e. Percentage of parking meters operational within 24 hours from the time of failure reported	95%	100%	95%

Notes:

- Continued consistent, pro-active and educative type inspections have resulted in an improvement by licensees to conform with legislation.
- WorkSafe has been focusing on areas of non-compliance with particular attention on the Construction sector. As the majority of workplace visits have occurred in areas where there is an expectation that compliance is lower than it should be, the expected result is significantly lower than the target of 80%. The target of 50% for 2012-13 is based on the average of the last two years compliance performance.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.8: Transport Regulation			
a. Taxi cab waiting times within required standard	100%	100%	100%
b. Taxi cab waiting times (wheelchair accessible taxis) within required standard	100%	100%	100%
c. Number of random vehicle inspections per annum	56,000	52,000	56,000
d. Number of audits of accredited driving instructors per annum	440	440	440
e. Number of audits of authorised vehicle examiners per annum	600	600	600
f. Percentage of "in use" time of fixed speed cameras	95%	95%	95%

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 2: Corrective Services			
Output 2.1: Corrective Services			
a. Reduced risk of offender re-offending for clients of ACT Corrective Services: percentage and number of offenders whose assessed risk reduces over time	70%	67%	68%
b. ACT Corrective Services to refer offenders to programs and services that target their offending behaviour: percentage of sampled offenders that have been referred to programs or services that target their offending behaviour, as identified in their case plans	100%	100%	100%
c. Average cost per detainee per day for remandees and sentenced detainees	\$422	\$422	\$410
d. Average cost per prisoner per day for periodic detainees ¹	\$240	\$210	\$229
e. Average cost per day for community based offenders	\$12	\$13	\$14

Note:

1. The decrease in the average cost per detainee per day for periodic detainees in the 2011-12 estimated outcome is primarily due to an increase in the number of periodic detention days compared to 2010-11.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 3: Courts and Tribunal			
Output 3.1: Courts and Tribunal			
Courts			
a. Appropriate judicial resources – Number of judicial officers per 100,000 population ¹	3.5	3.4	3.6
b. Reasonable cost of ACT Courts and Tribunals – Average fees collected per Supreme Court civil case	\$784	\$798	\$800
c. Reasonable cost of ACT Courts and Tribunals – Average fees collected per Magistrates Court civil case ²	\$34	\$40	\$45
d. Reasonable cost efficiency – Ratio of total cost to total number of cases finalised for criminal cases ³	Within 115% of national average	230%	within 115% of national average
e. Reasonable cost efficiency – Ratio of total cost to total number of cases finalised for civil cases ⁴	within 115% of national average	150%	within 115% of national average
f. Criminal Case Backlog Indicator – Percentage of pending criminal cases in Supreme Court for more than 24 months	0%	5%	0%
g. Criminal Case Backlog Indicator – Percentage of pending criminal cases in Magistrates Court for more than 12 months	0%	5%	0%
h. Civil Case Backlog Indicator – Percentage of pending civil cases in Supreme Court for more than 24 months ⁵	0%	15%	0%
i. Civil Case Backlog Indicator – Percentage of pending civil cases in Magistrates Court for more than 12 months ⁶	0%	15%	0%
j. Criminal Case Clearance Indicator – Percentage of Supreme Court finalisations, divided by the number of lodgements ⁷	100%	130%	100%

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 3.1: Courts and Tribunal cont.			
Courts			
k. Criminal Case Clearance Indicator – Percentage of Magistrates Court finalisations, divided by the number of lodgements	100%	105%	100%
l. Civil Case Clearance Indicator – Percentage of Supreme Court finalisations, divided by the number of lodgements ⁸	100%	110%	100%
m. Civil Case Clearance Indicator – Percentage of Magistrates Court finalisations, divided by the number of lodgements	100%	100%	100%
Tribunal			
n. Appropriate presidential resources – number of presidential members per 100,000 population	0.7	0.8	0.9
o. Reasonable cost of lodgement at the ACT Civil and Administrative Tribunal (ACAT) – average fees collected per ACAT matter where fees are paid	\$110	\$110	\$115
p. Backlog Indicator – Percentage of pending active cases in ACAT not resolved within 12 months	<5%	<5%	<5%
q. Clearance Indicator – Percentage of ACAT finalisations, divided by the number of lodgements ⁹	100%	105%	100%

Notes:

1. The 2011-12 estimated outcome is 3.4 reflecting the impact of judicial officers on long service leave during the year and a downward revision in the allocation of the court registrars' time on judicial functions compared to the original target for 2011-12. It also accounts for the additional judicial resources provided for the "Blitz" period and an increase in the total ACT population.
2. This reflects the mix of matters currently coming to the court.
3. The variance associated with this indicator is mainly due to lower economies of scale and the relatively small number of criminal case lodgements and finalisations when compared to other jurisdictions, even when compared to other small jurisdictions.
4. The variance associated with this indicator is mainly due to lower economies of scale and the relatively small number of civil case lodgements and finalisations when compared to other jurisdictions.
5. There is an expectation that there will be some further reduction in the backlog due to the "Blitz".
6. This variance is largely due to numbers of coronial matters pending.
7. There is an expectation that the "Blitz" will see an increase in the Supreme Court criminal finalisation rate by the end of the financial year.
8. There is an expectation that the "Blitz" will see a continued increase in the Supreme Court civil finalisation rate by the end of the financial year.
9. It is expected that the new appointments to the ACAT will increase the finalisation rate by the end of the financial year.

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 4: Emergency Services			
Output 4.1: Emergency Services			
Prevention and Preparedness			
a. Reduction in loss time injury frequency rate ¹	3%	3%	3%
b. Desktop audit of bushfire operational plans	100%	100%	100%
c. Field assessment of operational plans ²	10%	10%	n/a
d. Field assessment of Hazard Reduction burns identified in bushfire operational plans ³	n/a	n/a	100%
e. Percentage of staff and volunteers trained in AIIMS awareness or equivalent Incident Management System training ^{2,a}	75%	75%	n/a
f. Percentage of staff who have completed accredited training in AIIMS ^{4,a}	n/a	n/a	30%
g. Maintain or increase volunteer levels Percentage change in levels	1.5%	1.5%	1.5%
h. Maintain annual programs of storm and bushfire media awareness – Percentage change in number of programs	0%	0%	0%
i. Percentage of Rural properties adopting Farm Fire Wise ²	65%	65%	n/a
j. Percentage of non-participating rural properties approached to implement Farm Fire Wise ⁵	n/a	n/a	33%
Response and Recovery			
k. Fire Brigade 50 percentile (minutes)	6.5	7.5	6.5
l. Fire Brigade 90 percentile (minutes)	10	11.8	10
m. Structure fires confined to room of origin	80%	71%	80%
n. Ambulance priority 1 - 50 percentile (minutes)	8	9.3	8
o. Ambulance priority 1 - 90 percentile (minutes)	12.5	14.9	12.5
p. Patient Transport Service 'fixed booking' attended by booked time ⁶	55%	76%	65%
q. Unscheduled bushfires confined to less than 5 hectares within the Bushfire Abatement Zone (BAZ) and built up areas	100%	100%	100%
r. Total cost per head of population ⁷	\$292.74	\$300.47	\$309.57

a. AIIMS – Australasian Inter-Service Incident Management System.

Notes:

1. The lost time injury frequency rate is highly variable and even one claim can have a significant impact on the estimated outcome.
2. Discontinued measure.
3. New measure, which replaces 2011-12 measure (c). The assessment includes pre and post site visits and a burn plan assessment.
4. New measure, which replaces 2011-12 indicator (d). Accredited training in the previous 2-day AIIMS course and/or the current nationally accredited course 22022VIC.
5. New measure, which replaces 2011-12 indicator (i). The approach includes a field visit and discussions with the land holder.
6. A joint initiative between the ACT Ambulance Services and ACT Health for the provision of an additional Non-Emergency Patient Transport resources commenced operations in August 2011. The additional vehicle and a review of Patient Transport procedures have resulted in significant improvements in this indicator.
7. The 2011-12 target and estimated outcome is based on an estimated population of 369,090. The target for 2012-13 is based on an estimated population of 374,435.

Changes to Appropriation

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	232,130	233,149	229,807	233,747	233,747
2nd Appropriation					
Revised Wage Parameters	1,449	4,311	4,287	4,350	4,418
FMA Section 16B Rollover from 2010-11					
Emergency Services Agency – Natural Disaster Mitigation Program and Natural Disaster Resilience Program	224	-	-	-	-
2012-13 Budget Policy Adjustments					
ESA Maintaining Operational Capacity	-	3,700	-	-	-
ACT Ambulance Service – Sustainable Front Line Resourcing Stage 2	-	1,307	2,535	2,572	2,610
Street Law Outreach Legal Service for the Homeless	-	300	300	300	-
Road Transport Authority System (Rego.act) Stability and Enhancement	-	275	719	-	-
Campaign Finance Reform	-	823	753	506	518
Improving Access to Justice – Addressing Supreme Court Backlog	-	503	-	-	-
R18+ Video Game Inspections	-	121	133	135	137
Relocation of the Women's Legal Centre	-	-	579	43	44
Extending Throughcare for Offenders to the Community	-	520	617	-	-
Electronic Document System for the Sentence Administration Board	-	45	-	-	-
Corrective Services Supporting Operational Capacity	-	1,240	549	558	568
ESA Station Upgrade and Relocation Project – Charnwood Station	-	35	234	518	534
ESA Cardiac Monitor / Defibrillator Replacement	-	90	334	348	362
Replacement of the Courts and Tribunal ICT Case Management System	-	-	33	424	876
ESA Strengthening 000 Backup Capability	-	75	109	143	147
ACT Sentencing Database	-	25	514	523	534
AMC Crisis Support Unit Upgrade	-	12	12	-	-
Wage Outcome – Remuneration Tribunal Decision	233	236	236	236	236
Savings Initiatives	-	(3,801)	(5,065)	(6,307)	(7,527)
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	(172)	(175)	(181)	3,686
Revised Superannuation Parameters	-	1,394	1,401	1,422	1,445
Treasurer's Advance – Addressing Waiting Times at Supreme Court	583	-	-	-	-
Transfer – ACT Ombudsman to CMCD	(483)	(810)	(828)	(841)	(862)
Transfer – Rego.act from TAMS	1,857	1,903	1,951	2,000	2,050
Rollover – Electorate Redistribution and Election Readiness and Conduct	(29)	29	-	-	-
Rollover – Wheelchair Accessible Taxi Service Improvements	(536)	278	223	35	-
Rollover – ORS – Working with Vulnerable People Checks	(350)	350	-	-	-
Commonwealth Grants – National Transport Regulators Transition Assistance NP	-	1,000	-	-	-
2012-13 Budget	235,078	246,937	239,259	240,531	243,523

Changes to Appropriation cont.

Changes to Appropriation - Territorial

	2011-12	2012-13	2013-14	2014-15	2015-16
Payment for Expenses on Behalf of Territory	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	145,559	145,742	145,906	146,125	146,125
2012-13 Budget Policy Adjustment					
ACT Policing – Collective Agreement Funding	-	5,755	9,562	13,707	16,254
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	3,645
Act of Grace – Victims of Crime	30	-	-	-	-
2012-13 Budget	145,589	151,497	155,468	159,832	166,024

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	32,424	3,709	3,311	3,265	3,265
FMA Section 16B Rollover from 2010-11					
Emergency Services Agency – New Headquarters	2,070	-	-	-	-
Emergency Services Agency – Jerrabomberra and Rivers Sheds	675	-	-	-	-
Alexander Maconochie Centre Project	668	-	-	-	-
Emergency Services Agency – Vehicle Replacement Program	419	-	-	-	-
Upgrade of Court Security and Facilities	392	-	-	-	-
Emergency Services Agency – Information and Communications Technology infrastructure	261	-	-	-	-
ACT Electoral Services – Information and Communications Technology Systems	254	-	-	-	-
Emergency Services Agency – Increased Fire Vehicle Replacement	220	-	-	-	-
New Forensic Medical Centre	108	-	-	-	-
Office of Regulatory Services Integration	107	-	-	-	-
Emergency Services Agency Projects – Capital Upgrade Program 2010-11	99	-	-	-	-
Workcover Integration	82	-	-	-	-
Tidbinbilla Rural Fire Services Shed	66	-	-	-	-
Emergency Services Agency – Urban Search and Rescue and Chemical, Biological, Radiological and Nuclear Equipment Replacement	60	-	-	-	-
Working with Vulnerable People Checks	55	-	-	-	-
Emergency Services Agency – Mobile Data Solutions Project	30	-	-	-	-
JACS Capital Upgrade Program 2010-11	15	-	-	-	-
New Supreme Court – Forward Design	12	-	-	-	-
Liquor Reforms for a Safer Community	1	-	-	-	-
ESA Communications Upgrade Project	(134)	-	-	-	-

Changes to Appropriation cont.

Changes to Appropriation - Controlled

Capital Injections	2011-12	2012-13	2013-14	2014-15	2015-16
	Est. Out. \$'000	Budget \$'000	Estimate \$'000	Estimate \$'000	Estimate \$'000
2012-13 Budget Policy Adjustments					
ESA Station Upgrade and Relocation Project – Charnwood Station	-	7,365	13,854	99	-
ESA Station Upgrade and Relocation Project – Phase 2 Due Diligence	-	1,650	-	-	-
ESA Cardiac Monitor / Defibrillator Replacement	-	2,689	-	-	-
Replacement of the Courts and Tribunal ICT Case Management System	-	1,182	2,839	4,153	-
ESA Strengthening 000 Backup Capability	-	223	75	-	-
ACT Sentencing Database	-	634	-	-	-
ESA Facilities Upgrades	-	315	-	-	-
AMC Crisis Support Unit Upgrade	-	288	300	-	-
Corrective Services Facilities Upgrades	-	250	-	-	-
ACT Ambulance Service – Sustainable Front Line Resourcing Stage 2	-	500	-	-	-
Road Transport Authority System (Rego.act) Stability and Enhancement	-	275	899	-	-
2012-13 Budget Technical Adjustments					
Capital Upgrades Indexation	-	-	-	-	28
Rollover – New Supreme Court – Forward Design	(2,700)	2,700	-	-	-
Rollover – Working with Vulnerable People Checks	(1,280)	1,280	-	-	-
Rollover – ESA Station Upgrade and Relocation Phase 1 Due Diligence and Forward Design	(1,825)	1,825	-	-	-
Rollover – ESA Mobile Data Solution Project	(980)	980	-	-	-
Rollover – ESA Centracom Replacement	(880)	880	-	-	-
Rollover – AMC Security and System Upgrades	(725)	725	-	-	-
Rollover – ESA Information and Communications Technology Infrastructure	(622)	622	-	-	-
Rollover – Courts Security Upgrade	(400)	400	-	-	-
Rollover – ESA Vehicle Replacement Program	(310)	310	-	-	-
Rollover – Plant and Equipment for Servicing of Breathing Apparatus and Hazardous Materials	(150)	150	-	-	-
Rollover – Departmental Projects	(100)	100	-	-	-
Rollover – Legal Practice Management System Software	(50)	50	-	-	-
Rollover – Work cover Integration (ISIS) – OHS IBS System	(49)	49	-	-	-
Rollover – ESA Communications Project	(45)	45	-	-	-
FMA Section 16A Instrument	429	-	-	-	-
2012-13 Budget	28,197	29,196	21,278	7,517	3,293

Changes to Appropriation cont.

Changes to Appropriation - Territorial

	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	14,146	234	240	246	246
FMA Section 16B Rollover from 2010-11					
ACT Policing Facilities Capital Upgrade Program	222	-	-	-	-
2012-13 Budget Policy Adjustments					
ACT Policing Facilities Upgrade	-	400	-	-	-
2012-13 Budget Technical Adjustment					
Capital Upgrades Indexation	-	-	-	-	6
Rollover – New Belconnen Police Station	(700)	700	-	-	-
Adjustment – New Belconnen Police Station	(2,540)	-	-	-	-
2012-13 Budget	11,128	1,334	240	246	252

2012-13 Capital Works Program

Controlled	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
New Capital Works						
ESA Station Relocation and Upgrade – Charnwood Station	21,318	-	7,365	13,854	99	Dec 2013
ESA Station Relocation and Upgrade – Phase 2 Due Diligence	1,650	-	1,650	-	-	Jun 2013
ESA Facilities Upgrades	315	-	315	-	-	Jun 2013
AMC – Crisis Support Unit Upgrade	588	-	288	300	-	Dec 2013
Corrective Services Facilities Upgrades	250	-	250	-	-	Jun 2013
Total New Capital Works	24,121	-	9,868	14,154	99	
Capital Upgrades						
Emergency Services Agency Projects	292	-	292			
Courts, Corrections and Office Accommodation Upgrades	759	-	759			
Total Capital Upgrades	1,051	-	1,051			
Total New Works	25,172	-	10,919	14,154	99	
Works in Progress						
Courts Security Upgrade	1,000	600	400	-	-	Oct 2012
ESA Station Upgrade and Relocation – Phase 1 Due Diligence and Forward Design	3,961	2,136	1,825	-	-	Jun 2013
New Supreme Court (Design)	4,000	1,300	2,700	-	-	Jun 2013
Courts, Corrections and Office Accommodation Upgrades (Prior Year Capital Upgrades)	741	641	100	-	-	
Total Works in Progress	9,702	4,677	5,025	-	-	
Total Controlled Capital Works	34,874	4,677	15,944	14,154	99	

2012-13 Capital Works Program cont.

Territorial	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
New Capital Works						
ACT Policing Facilities Upgrades	400	-	400	-	-	Jun 2013
Total New Capital Works	400	-	400	-	-	
Capital Upgrades						
ACT Policing Facilities and Security Upgrades	234	-	234			
Total Capital Upgrades	234	-	234			
Total New Works	634	-	634	-	-	
Works in Progress						
New Belconnen Police Station – Construction ¹	22,350	21,650	700	-	-	Nov 2011
Total Works in Progress	22,350	21,650	700	-	-	
Total Territorial Capital Works	22,984	21,650	1,334	-	-	

Note:

1. This project is completed but remains in defect liability period.

Justice and Community Safety Directorate Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
232,130	Government Payment for Outputs	235,078	246,938	5	239,253	240,526	243,518
17,504	User Charges - Non ACT Government	17,865	18,489	3	19,155	19,531	20,288
2,397	User Charges - ACT Government	3,008	2,968	-1	3,057	3,103	3,197
4,492	Other Revenue	5,518	5,881	7	4,974	4,768	4,619
220	Resources Received Free of Charge	260	259	..	259	259	268
256,743	Total Revenue	261,729	274,535	5	266,698	268,187	271,890
256,743	Total Income	261,729	274,535	5	266,698	268,187	271,890
Expenses							
155,275	Employee Expenses	165,001	166,287	1	160,793	161,706	163,792
21,981	Superannuation Expenses	22,001	24,400	11	24,495	24,693	25,038
76,815	Supplies and Services	76,364	80,012	5	76,873	77,728	79,247
21,524	Depreciation and Amortisation	21,002	24,293	16	25,151	26,152	26,691
361	Borrowing Costs	344	307	-11	325	335	342
891	Grants and Purchased Services	520	1,226	136	1,819	1,302	1,022
1,338	Other Expenses	5,026	1,340	-73	1,329	1,343	1,369
278,185	Total Ordinary Expenses	290,258	297,865	3	290,785	293,259	297,501
-21,442	Operating Result	-28,529	-23,330	18	-24,087	-25,072	-25,611
-21,442	Total Comprehensive Income	-28,529	-23,330	18	-24,087	-25,072	-25,611

Justice and Community Safety Directorate Balance Sheet

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Current Assets							
3,050	Cash and Cash Equivalents	11,487	11,494	..	12,501	12,508	12,515
5,343	Receivables	9,516	9,053	-5	8,590	8,127	7,664
162	Assets Held for Sale	0	0	-	0	0	0
2,896	Other Current Assets	3,247	3,247	-	3,247	3,247	3,247
11,451	Total Current Assets	24,250	23,794	-2	24,338	23,882	23,426
Non Current Assets							
305,172	Property, Plant and Equipment	293,255	289,227	-1	293,186	275,275	257,292
9,050	Intangibles	9,698	13,677	41	12,102	16,842	12,870
12,286	Capital Works in Progress	10,611	17,006	60	12,192	8,171	8,171
326,508	Total Non Current Assets	313,564	319,910	2	317,480	300,288	278,333
337,959	TOTAL ASSETS	337,814	343,704	2	341,818	324,170	301,759
Current Liabilities							
4,468	Payables	11,740	11,740	-	11,740	11,740	11,740
1,682	Finance Leases	2,115	2,115	-	2,115	2,115	2,115
59,958	Employee Benefits	63,255	63,176	..	64,027	64,125	64,226
2,440	Other Provisions	718	784	9	854	927	1,000
1,158	Other Liabilities	2,891	2,891	-	2,891	2,891	2,891
69,706	Total Current Liabilities	80,719	80,706	..	81,627	81,798	81,972
Non Current Liabilities							
2,006	Finance Leases	2,239	2,239	-	2,239	2,239	2,239
3,489	Employee Benefits	3,877	3,914	1	3,916	3,652	3,385
0	Other Non-Current Provisions	2,346	2,346	-	2,346	2,346	2,346
5,495	Total Non Current Liabilities	8,462	8,499	..	8,501	8,237	7,970
75,201	TOTAL LIABILITIES	89,181	89,205	..	90,128	90,035	89,942
262,758	NET ASSETS	248,633	254,499	2	251,690	234,135	211,817
REPRESENTED BY FUNDS EMPLOYED							
205,251	Accumulated Funds	191,463	197,329	3	194,520	176,965	154,647
57,507	Reserves	57,170	57,170	-	57,170	57,170	57,170
262,758	TOTAL FUNDS EMPLOYED	248,633	254,499	2	251,690	234,135	211,817

**Justice and Community Safety Directorate
Statement of Changes in Equity**

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
196,594	Opening Accumulated Funds	191,795	191,463	..	197,329	194,520	176,965
57,507	Opening Asset Revaluation Reserve	57,170	57,170	-	57,170	57,170	57,170
254,101	Balance at the Start of the Reporting Period	248,965	248,633	..	254,499	251,690	234,135
Comprehensive Income							
-21,442	Operating Result for the Period	-28,529	-23,330	18	-24,087	-25,072	-25,611
-21,442	Total Comprehensive Income	-28,529	-23,330	18	-24,087	-25,072	-25,611
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
32,424	Capital Injections	28,197	29,196	4	21,278	7,517	3,293
-2,325	Inc/Dec in Net Assets due to Admin Restructure	0	0	-	0	0	0
30,099	Total Transactions Involving Owners Affecting Accumulated Funds	28,197	29,196	4	21,278	7,517	3,293
Closing Equity							
205,251	Closing Accumulated Funds	191,463	197,329	3	194,520	176,965	154,647
57,507	Closing Asset Revaluation Reserve	57,170	57,170	-	57,170	57,170	57,170
262,758	Balance at the End of the Reporting Period	248,633	254,499	2	251,690	234,135	211,817

Justice and Community Safety Directorate Cash Flow Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
232,130	Cash from Government for Outputs	235,078	246,937	5	239,259	240,531	243,523
18,497	User Charges	19,235	20,066	4	20,832	21,240	22,065
8,920	Other Receipts	9,946	10,308	4	9,401	9,194	9,045
259,547	Operating Receipts	264,259	277,311	5	269,492	270,965	274,633
Payments							
154,740	Related to Employees	160,584	166,346	4	159,958	161,890	163,977
21,982	Related to Superannuation	22,002	24,400	11	24,495	24,693	25,038
76,914	Related to Supplies and Services	76,492	80,300	5	77,167	78,028	79,544
1,464	Grants and Purchased Services	1,093	1,799	65	2,406	1,890	1,610
4,440	Other	4,517	4,459	-1	4,459	4,458	4,458
259,540	Operating Payments	264,688	277,304	5	268,485	270,959	274,627
7	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-429	7	102	1,007	6	6
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
24,912	Purchase of Property, Plant and Equipment and Capital Works	23,372	22,584	-3	17,227	3,051	2,980
7,512	Purchase of Land and Intangibles	4,396	6,612	50	4,051	4,466	313
32,424	Investing Payments	27,768	29,196	5	21,278	7,517	3,293
-32,424	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-27,768	-29,196	-5	-21,278	-7,517	-3,293
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
32,424	Capital Injections from Government	28,197	29,196	4	21,278	7,517	3,293
302	Receipt of Transferred Cash Balances	0	0	-	0	0	0
32,726	Financing Receipts	28,197	29,196	4	21,278	7,517	3,293
32,726	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	28,197	29,196	4	21,278	7,517	3,293
309	NET INCREASE / (DECREASE) IN CASH HELD	0	7	#	1,007	6	6
2,741	CASH AT THE BEGINNING OF REPORTING PERIOD	11,487	11,487	-	11,494	12,501	12,507
3,050	CASH AT THE END OF REPORTING PERIOD	11,487	11,494	..	12,501	12,507	12,513

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs:
 - the increase of \$2.948 million in the 2011-12 estimated outcome from the original budget is mainly due to the Administrative Arrangement (AA) transfer of funding of the *rego.act* function from TAMS (\$1.857 million), revised wage parameters (\$1.449 million), funding associated with the 'Addressing Waiting Times at Supreme Court' initiative (\$0.583 million) and remuneration tribunal increases (\$0.233 million). This is partially offset by the transfer of the ACT Ombudsman from JACSD to CMCD (\$0.483 million) and net rollovers of program funding (\$0.691 million); and
 - the increase of \$11.860 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to new initiatives (\$9.071 million), revised wage parameters (\$2.660 million), revised superannuation parameters (\$1.394 million), 2012 Election funding (\$2.669 million), National Transport Regulators Transition Assistance Program (\$1 million) and rollovers of program funding (\$0.915 million). This is partially offset by the savings initiatives (\$3.801 million) and the cessation of 2011-12 initiatives and other net movements.
- user charges – non ACT Government:
 - the increase of \$0.361 million in the 2011-12 estimated outcome from the original budget is due to higher than expected cost-recovery activities, mainly for the Office of Regulatory Services (ORS); and
 - the increase of \$0.624 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to indexation.
- user charges – ACT Government: the increase of \$0.611 million in the 2011-12 estimated outcome from the original budget is mainly due to higher than expected client funded services by the ACT Government Solicitor's Office.
- other revenue:
 - the increase of \$1.026 million in the 2011-12 estimated outcome from the original budget is due to the ACT Healthier Work Initiative (\$0.220 million), and higher insurance and trust recoveries, and other cost recovery activities (\$0.806 million); and
 - the increase of \$0.363 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the ACT Healthier Work Initiative (\$0.905 million), partially offset by net reduction in insurance and other recoveries (\$0.542 million).

- employee expenses:
 - the increase of \$9.726 million in the 2011-12 estimated outcome from the original budget is mainly due to revised wage parameters and the ‘Addressing Waiting Times at the Supreme Court’ initiative (\$2.905 million), the impact of the discount rate on the long service leave liability (\$3.032 million), remuneration tribunal increases (\$0.211 million), workers’ compensation premium (\$1 million) and alignment of wages and salaries with expected outcomes (\$2.6 million), partially offset by increased own source revenue; and
 - the increase of \$1.286 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to new initiatives (\$5.541 million), revised wage parameters (\$1.180 million), partially offset by the impact of the discount rate on the long service leave liability (\$3.032 million) and savings initiatives (\$2.674 million).
- superannuation expenses: the increase of \$2.399 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to new initiatives (\$0.283 million), revised superannuation parameters (\$1.394 million) and revised wage parameters (\$0.458 million).
- supplies and services:
 - the decrease of \$0.451 million in the 2011-12 estimated outcome from the original budget is mainly due to net rollovers of program funding (\$0.691 million), the transfer of the ACT Ombudsman to CMCD (\$0.483 million) and realignment of supplies and services to expected outcomes (\$1.5 million). This is partially offset by the AA transfer of funding from TAMS for the rego.act function (\$1.857 million), and costs associated with the ACT Healthier Work Initiative (\$0.220 million); and
 - the increase of \$3.648 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to new initiatives (\$2.947 million) and the National Transport Regulators Transition Assistance Program (\$0.640 million).
- depreciation and amortisation:
 - the decrease of \$0.522 million in the 2011-12 estimated outcome from the original budget is mainly due to reprofiling of capital works projects to 2012-13; and
 - the increase of \$3.291 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to completion of capital works and asset purchases.
- grants and purchased services:
 - the decrease of \$0.371 million in the 2011-12 estimated outcome from the original budget is mainly due to realignment to supplies and services expense; and
 - the increase of \$0.706 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to new 2012-13 Budget initiatives (\$0.3 million) and reversal of the one-off adjustment in 2011-12.

- other expenses: the increase of \$3.688 million in the 2011-12 estimated outcome from the original budget and the decrease of \$3.686 million in the 2012-13 Budget are mainly due to the transfer of the old Trade Measurement building and land to TAMS (\$1.377 million) and the transfer of the old Forensic Medical Centre land to LDA (\$2 million).

Balance Sheet

- cash and cash equivalents: the increase of \$8.437 million in the 2011-12 estimated outcome from the original budget is mainly due to the flow-on effects of the 2010-11 audited outcome.
- receivables:
 - the increase of \$4.173 million in the 2011-12 estimated outcome from the original budget is mainly due to 2010-11 audited outcome flow-on effects; and
 - the decrease of \$0.463 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the estimated net movements in trade receivables.
- assets held for sale: the decrease of \$0.162 million in the 2011-12 estimated outcome from the original budget is due to the 2010-11 audited outcome flow-on effects.
- other current assets: the increase of \$0.351 million in the 2011-12 estimated outcome from the original budget is due to the 2010-11 audited outcome flow-on effects.
- non current assets:
 - the decrease of \$12.944 million in the 2011-12 estimated outcome from the original budget is mainly due to capital project rollovers (\$4.656 million) and net 2010-11 audited outcome flow-on effects (\$4.332 million), alignment to AA changes and estimated outcome (\$0.579 million), transfer of the old Trade Measurement Building and land to TAMS (\$1.377 million) and the old Forensic Medical Centre facility to LDA (\$2 million); and
 - the increase of \$6.346 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to new initiatives (\$15.371 million), capital works rollovers (\$10.116 million) and on-going capital replacement programs (\$3.709 million), partially offset by annual depreciation expenses (\$24.293 million).
- payables: the increase of \$7.272 million in the 2011-12 estimated outcome from the original budget is mainly due to the 2010-11 audited outcome flow on effect.
- current and non current finance leases: the increase of \$0.666 million in the 2011-12 estimated outcome from the original budget is mainly due to the 2010-11 audited outcome flow-on effects.
- current and non current employee benefits: the increase of \$3.685 million in the 2011-12 estimated outcome from the original budget is mainly due to the impact of the discount rate on the long service leave liability (\$3.032 million) and the revised wage parameters (\$1.262 million), partially offset by other net employee movements.
- other current and non current provisions: the increase of \$0.624 million in the 2011-12 estimated outcome from the original budget is mainly due to the 2010-11 audited outcome flow-on effects.

- other current liabilities: the increase of \$1.733 million in the 2011-12 estimated outcome from the original budget is mainly due to the 2010-11 audited outcome flow-on effects.

Statement of Changes in Equity

- capital injections:
 - the decrease of \$4.227 million in the 2011-12 estimated outcome from the original budget is mainly due to the net effect of capital project rollovers; and
 - the increase of \$0.999 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the rollover of capital projects from 2011-12 and new funding for the 2012-13 capital program, partially offset by completed capital projects.
- increase/decrease in net assets due to admin restructure: the increase of \$2.325 million in the 2011-12 estimated outcome from the original budget is due to the cessation of the estimated impact of the net asset movements as a result of AA changes in 2010-11.

Cash Flow Statement

Variations in the statement are explained in the notes above.

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

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
145,559	Payment for Expenses on behalf of Territory	145,589	151,497	4	155,468	159,832	166,024
167,416	Taxes, Fees and Fines	159,410	164,682	3	173,055	181,426	188,728
19,134	User Charges - Non ACT Government	16,068	19,483	21	22,681	23,756	24,770
1,564	Other Revenue	1,564	1,594	2	1,645	1,710	1,778
333,673	Total Revenue	322,631	337,256	5	352,849	366,724	381,300
333,673	Total Income	322,631	337,256	5	352,849	366,724	381,300
Expenses							
667	Employee Expenses	667	688	3	688	688	697
144,892	Supplies and Services	144,922	150,809	4	154,780	159,144	165,327
1,946	Depreciation and Amortisation	1,946	2,247	15	2,297	2,297	2,297
1,164	Other Expenses	1,164	1,164	-	1,164	1,164	1,164
187,264	Transfer Expenses	176,192	184,909	5	196,531	206,042	214,426
335,933	Total Ordinary Expenses	324,891	339,817	5	355,460	369,335	383,911
-2,260	Operating Result	-2,260	-2,561	-13	-2,611	-2,611	-2,611
-2,260	Total Comprehensive Income	-2,260	-2,561	-13	-2,611	-2,611	-2,611

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

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
	Current Assets						
729	Cash and Cash Equivalents	1,082	1,082	-	1,082	1,082	1,082
6,882	Receivables	8,783	8,475	-4	8,167	7,859	7,551
7,611	Total Current Assets	9,865	9,557	-3	9,249	8,941	8,633
	Non Current Assets						
85,320	Property, Plant and Equipment	84,741	83,828	-1	81,771	79,720	77,675
333	Capital Works in Progress	0	0	-	0	0	0
85,653	Total Non Current Assets	84,741	83,828	-1	81,771	79,720	77,675
93,264	TOTAL ASSETS	94,606	93,385	-1	91,020	88,661	86,308
	Current Liabilities						
1,028	Payables	925	931	1	937	943	949
8	Employee Benefits	10	10	-	10	10	10
9,344	Other Liabilities	9,702	9,702	-	9,702	9,702	9,702
10,380	Total Current Liabilities	10,637	10,643	..	10,649	10,655	10,661
10,380	TOTAL LIABILITIES	10,637	10,643	..	10,649	10,655	10,661
82,884	NET ASSETS	83,969	82,742	-1	80,371	78,006	75,647
	REPRESENTED BY FUNDS EMPLOYED						
59,636	Accumulated Funds	60,721	59,494	-2	57,123	54,758	52,399
23,248	Reserves	23,248	23,248	-	23,248	23,248	23,248
82,884	TOTAL FUNDS EMPLOYED	83,969	82,742	-1	80,371	78,006	75,647

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

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
49,115	Opening Accumulated Funds	51,853	60,721	17	59,494	57,123	54,758
23,248	Opening Asset Revaluation Reserve	23,248	23,248	-	23,248	23,248	23,248
72,363	Balance at the Start of the Reporting Period	75,101	83,969	12	82,742	80,371	78,006
Comprehensive Income							
-2,260	Operating Result for the Period	-2,260	-2,561	-13	-2,611	-2,611	-2,611
-2,260	Total Comprehensive Income	-2,260	-2,561	-13	-2,611	-2,611	-2,611
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
14,146	Capital Injections	11,128	1,334	-88	240	246	252
-1,365	Inc/Dec in Net Assets due to Admin Restructure	0	0	-	0	0	0
12,781	Total Transactions Involving Owners Affecting Accumulated Funds	11,128	1,334	-88	240	246	252
Closing Equity							
59,636	Closing Accumulated Funds	60,721	59,494	-2	57,123	54,758	52,399
23,248	Closing Asset Revaluation Reserve	23,248	23,248	-	23,248	23,248	23,248
82,884	Balance at the End of the Reporting Period	83,969	82,742	-1	80,371	78,006	75,647

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

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
145,559	Cash from Government for EBT	145,589	151,497	4	155,468	159,832	166,024
167,416	Taxes, Fees and Fines	159,410	164,682	3	173,055	181,426	188,728
18,284	User Charges	15,218	18,633	22	22,461	23,536	24,550
2,080	Other Receipts	2,080	2,110	1	2,161	2,226	2,294
333,339	Operating Receipts	322,297	336,922	5	353,145	367,020	381,596
Payments							
667	Related to Employees	667	688	3	688	688	697
144,892	Related to Supplies and Services	144,922	150,809	4	156,885	161,249	167,432
516	Other	516	516	-	516	516	516
187,264	Territory Receipts to Government	176,192	184,909	5	195,056	204,567	212,951
333,339	Operating Payments	322,297	336,922	5	353,145	367,020	381,596
0	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	0	0	-	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
14,146	Purchase of Property, Plant and Equipment and Capital Works	11,128	1,334	-88	240	246	252
14,146	Investing Payments	11,128	1,334	-88	240	246	252
-14,146	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-11,128	-1,334	88	-240	-246	-252
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
14,146	Capital Injections from Government	11,128	1,334	-88	240	246	252
14,146	Financing Receipts	11,128	1,334	-88	240	246	252
14,146	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	11,128	1,334	-88	240	246	252
729	CASH AT THE BEGINNING OF REPORTING PERIOD	1,082	1,082	-	1,082	1,082	1,082
729	CASH AT THE END OF REPORTING PERIOD	1,082	1,082	-	1,082	1,082	1,082

Notes to the Budget Statements

Statement of Income and Expenses on Behalf of the Territory

- payment for expenses on behalf of the Territory: the increase of \$5.908 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to revised wage parameters (\$5.755 million) and indexation.
- taxes, fees and fines:
 - the decrease of \$8.006 million in the 2011-12 estimated outcome from the original budget is mainly due to lower than estimated revenue from fines, predominantly traffic infringements (\$3.4 million), parking fines (\$1.1 million) and court imposed fines (\$0.7 million), and lower fees for regulatory services (\$2.755 million); and
 - the increase of \$5.272 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to new initiatives (\$0.738 million), indexation and other net adjustments (\$4.534 million).
- user charges – non ACT Government:
 - the decrease of \$3.066 million in the 2011-12 estimated outcome from the original budget is mainly due to lower than expected parking fees revenue; and
 - the increase of \$3.415 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to increases in parking fees.
- supplies and services: the increase of \$5.887 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to ACT Policing Collective Agreement Funding (\$5.755 million) and indexation.
- depreciation and amortisation: the increase of \$0.301 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to additional depreciation expenses for the new Belconnen Police Station and the ACT Policing Facilities Capital Upgrade Program.
- transfer expenses: the decrease of \$11.072 million in the 2011-12 estimated outcome from the original budget and the increase of \$8.717 million in the 2012-13 Budget from the 2011-12 estimated outcome reflect Territorial revenues as explained above.

Statement of Assets and Liabilities on Behalf of the Territory

- cash and cash equivalents: the increase of \$0.353 million in the 2011-12 estimated outcome from the original budget is due to the 2010-11 audited outcome flow-on effects.
- current receivables:
 - the increase of \$1.901 million in the 2011-12 estimated outcome from the original budget is mainly due to the 2010-11 audited outcome flow-on effects as a result of Transport Regulation fees and fines receivable following the AA transfer from TAMS; and

- the decrease of \$0.308 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to lower than estimated net movements in fees and fines receivables.
- total non current assets:
 - the decrease of \$0.912 million in the 2011-12 estimated outcome from the original budget is mainly due to the net rollover of funding related to the new Belconnen Police Station; and
 - the decrease of \$0.913 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to a higher than expected depreciation (\$2.247 million), partially offset by increase in assets associated with the ACT Policing facilities new works and the finalisation of the new Belconnen Police Station project (\$1.334 million).
- current liabilities: the increase of \$0.257 million in the 2011-12 estimated outcome from the original budget is mainly due to the 2010-11 audited outcome flow-on effects.

Statement of Changes in Equity on Behalf of the Territory

- capital injections: the decrease of \$3.018 million in the 2011-12 estimated outcome from the original budget and the decrease of \$9.794 million in the 2012-13 Budget from the 2011-12 estimated outcome are mainly due to a reduction of capital funding due to the completion of the new Belconnen Police Station.
- increase/decrease in net assets due to admin restructure: the increase of \$1.365 million in the 2011-12 estimated outcome from the original budget is due to the cessation of the estimated impact of the net asset changes as a result of transfer of the Transport Regulation from TAMS in 2010-11.

Justice Services Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
78,353	Government Payment for Outputs	79,061	85,882	9	80,869	80,274	80,917
1,794	User Charges - Non ACT Government	2,053	2,161	5	2,223	2,257	2,326
2,397	User Charges - ACT Government	2,948	2,919	-1	3,008	3,054	3,148
2,134	Other Revenue	2,797	2,889	3	2,460	2,198	1,953
84,678	Total Revenue	86,859	93,851	8	88,560	87,783	88,344
84,678	Total Income	86,859	93,851	8	88,560	87,783	88,344
Expenses							
48,680	Employee Expenses	51,679	52,063	1	49,827	49,808	50,233
7,097	Superannuation Expenses	7,165	8,005	12	7,866	7,898	7,987
27,482	Supplies and Services	28,490	31,885	12	28,328	28,053	28,379
4,232	Depreciation and Amortisation	3,701	3,972	7	3,998	3,824	3,531
131	Borrowing Costs	139	86	-38	89	90	92
770	Grants and Purchased Services	375	1,077	187	1,666	1,146	864
0	Other Expenses	1,406	6	-100	6	6	6
88,392	Total Ordinary Expenses	92,955	97,094	4	91,780	90,825	91,092
-3,714	Operating Result	-6,096	-3,243	47	-3,220	-3,042	-2,748

Corrective Services Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
42,540	Government Payment for Outputs	42,976	44,874	4	44,364	44,234	44,743
15	Other Revenue	69	15	-78	15	16	17
42,555	Total Revenue	43,045	44,889	4	44,379	44,250	44,760
42,555	Total Income	43,045	44,889	4	44,379	44,250	44,760
Expenses							
27,805	Employee Expenses	30,028	29,424	-2	29,218	29,184	29,424
3,546	Superannuation Expenses	3,528	3,878	10	3,855	3,856	3,889
11,539	Supplies and Services	10,216	11,609	14	11,303	11,197	11,430
5,470	Depreciation and Amortisation	5,758	5,874	2	5,925	5,929	5,930
70	Borrowing Costs	44	54	23	62	67	69
73	Grants and Purchased Services	97	101	4	104	106	108
48,503	Total Ordinary Expenses	49,671	50,940	3	50,467	50,339	50,850
-5,948	Operating Result	-6,626	-6,051	9	-6,088	-6,089	-6,090

Courts and Tribunal Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
27,657	Government Payment for Outputs	28,090	27,688	-1	28,023	28,767	29,589
807	User Charges - Non ACT Government	867	949	9	985	1,003	1,040
0	User Charges - ACT Government	60	49	-18	49	49	49
1,726	Other Revenue	1,802	1,761	-2	1,821	1,862	1,929
220	Resources Received Free of Charge	260	259	..	259	259	268
30,410	Total Revenue	31,079	30,706	-1	31,137	31,940	32,875
30,410	Total Income	31,079	30,706	-1	31,137	31,940	32,875
Expenses							
16,457	Employee Expenses	17,453	16,843	-3	16,913	17,205	17,675
2,061	Superannuation Expenses	2,012	2,149	7	2,172	2,219	2,281
12,226	Supplies and Services	12,277	11,930	-3	12,276	12,738	13,141
2,447	Depreciation and Amortisation	2,925	2,926	..	3,054	3,858	4,689
50	Borrowing Costs	51	53	4	56	58	59
2	Grants and Purchased Services	2	2	-	2	2	2
0	Other Expenses	2,012	13	-99	13	13	13
33,243	Total Ordinary Expenses	36,732	33,916	-8	34,486	36,093	37,860
-2,833	Operating Result	-5,653	-3,210	43	-3,349	-4,153	-4,985

Emergency Services Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
83,580	Government Payment for Outputs	84,951	88,494	4	85,997	87,251	88,269
14,903	User Charges - Non ACT Government	14,945	15,379	3	15,947	16,271	16,922
617	Other Revenue	850	1,216	43	678	692	720
99,100	Total Revenue	100,746	105,089	4	102,622	104,214	105,911
99,100	Total Income	100,746	105,089	4	102,622	104,214	105,911
Expenses							
62,333	Employee Expenses	65,841	67,957	3	64,835	65,509	66,460
9,277	Superannuation Expenses	9,296	10,368	12	10,602	10,720	10,881
25,568	Supplies and Services	25,381	24,588	-3	24,966	25,740	26,297
9,375	Depreciation and Amortisation	8,618	11,521	34	12,174	12,541	12,541
110	Borrowing Costs	110	114	4	118	120	122
46	Grants and Purchased Services	46	46	-	47	48	48
1,338	Other Expenses	1,608	1,321	-18	1,310	1,324	1,350
108,047	Total Ordinary Expenses	110,900	115,915	5	114,052	116,002	117,699
-8,947	Operating Result	-10,154	-10,826	-7	-11,430	-11,788	-11,788

Notes to the Output Class Statements

Significant variations are as follows:

Justice Services Total Expenses

- total expenses:
 - the increase in total expenses of \$4.563 million in the 2011-12 estimated outcome from the original budget is mainly due to revised wage parameters and the ‘Reduce Waiting Time in the Supreme Court’ initiative (\$1.557 million), costs associated with the AA transfer of rego.act (\$1.857 million) from TAMS, transfer of the old Trade Measurement building (\$1.377 million) to TAMS, the impact of the discount rates on the long service leave liability (\$0.883 million) and the ACT Healthier Work initiative (\$0.220 million), partially offset by roll-overs of program costs (\$0.915 million) and transfer of ACT Ombudsman to CMCD (\$0.483 million); and
 - the increase in total expenses of \$4.139 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to new initiatives (\$1.771 million), the 2012 ACT Election (\$2.7 million), costs associated with National Transport Regulators Transition Assistance (\$1.0 million), roll-over of program costs from 2011-12 (\$0.657 million), revised wage parameters (\$1.139 million) and superannuation parameters (\$0.454 million). These are partially offset by saving initiatives (\$1.3 million), one-off transfer of the old Trade Measurement building in 2011-12 (\$1.377 million) and reduction in prior year budget initiatives (\$1.1 million).

Corrective Services Total Expenses

- the increase in total expenses of \$1.269 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to 2012-13 Budget initiatives (\$1.861 million) and the change in the revised superannuation parameters (\$0.226 million), partially offset by savings initiatives (\$0.9 million).

Courts and Tribunal Total Expenses

- the increase in total expenses of \$3.489 million in the 2011-12 estimated outcome from the original budget is mainly due to revised wage parameters and the ‘Reduce Waiting Times in the Supreme Court’ initiative (\$0.487 million), transfer of the old Kingston Forensic Medical Centre (\$2.0 million) to LDA, changes to the impact of the discount rate on the long service leave liability (\$0.261 million) and higher depreciation and amortisation expenses (\$0.487 million) associated with completed capital projects.
- the decrease in total expenses of \$2.816 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to one-off asset transfer (\$2.0 million) to LDA in 2011-12, cessation of 2011-12 Budget initiatives (\$0.8 million) and savings initiatives (\$0.6 million). These are partially offset by new initiatives (\$0.332 million) and revised wage and indexation parameters.

Emergency Services Total Expenses

- the increase in total expenses of \$2.853 million in the 2011-12 estimated outcome from the original budget is mainly due to the impact of the discount rate on the long service leave liability (\$1.554 million), revised wage parameters (\$0.860 million), and expenditure associated with the rollover of the National Disaster Mitigation Program (NDMP) and National Disaster Resilience Program (NDRP) grant funding from 2010-11 (\$0.224 million).
- the increase in total expenses of \$5.015 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to new initiatives (\$5.668 million), completion of prior year capital projects (\$1.477 million), partially offset by savings initiatives (\$1.9 million).

ENVIRONMENT AND SUSTAINABLE DEVELOPMENT DIRECTORATE

Purpose

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

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

The functions of the Directorate are complemented by the regulatory capacity provided through the statutory functions of the *Planning and Development Act 2007*, the Conservator of Flora and Fauna, the *Environment Protection Act 1997*, the *Heritage Act 2004*, and the *Clinical Waste Act 1990*.

2012-13 Priorities

Priorities to be pursued by the Directorate in 2012-13 include:

- finalising the development of *Weathering the Change* Action Plan 2 to transition the ACT towards the Government's policy objective of zero net emissions by 2060, and pursuing carbon neutrality in the Government's operations and service delivery;
- finalising and implementing the Carbon Neutral ACT Framework which will enhance the ability of the ACT Government to reduce greenhouse gas emissions from its operations and delivery of services and achieve the aim of zero Government emissions from 2020;
- delivering a range of strategic planning initiatives including:
 - detailed planning and engineering investigations as part of the land release program, with a focus on supporting housing affordability;
 - promoting the ACT Planning Strategy that builds on outcomes from the Sustainable Futures Program, Canberra Spatial Plan and *Time to Talk* public engagement; and
 - continuing work on the master plan program to identify where infill development could occur in and around town and group centres and along transport corridors.
- continuing planning system and other regulatory reforms:
 - continuing to work with industry to further refine the newly implemented eDevelopment platform;
 - continuing the review of Part 5 of the *Utilities Act 2000* to improve regulatory control of licensed utilities in the Territory; and
 - implementing the first stage priority items from the review of the Territory Plan, specifically the estate development, residential and community facility zones development codes.

- continuing to take forward an energy reform agenda at an ACT and national level and implementing the ACT Sustainable Energy Policy;
- assisting industry to implement the *Energy Efficiency (Cost of Living) Scheme*;
- implementing Transport for Canberra and continuing to provide strategies for more sustainable transport options in the ACT;
- continuing to develop strategies to protect and conserve threatened species and ecological communities;
- finalising the implementation of the *Think water, act water* strategy and continue implementing policies and programs which reduce demand for water and, where feasible, increase the use of non-potable water;
- implementing the ACT Waste Management Strategy 2011-2025;
- celebrating, caring for and conserving the ACT's Cultural Heritage and information on local Indigenous heritage;
- continuing to support the Canberra and South East Region Environment Centre, the Conservation Council, SEE Change ACT and community ventures with the ACT Government in regional environmental measures; and
- continuing to work with the ACT Natural Resource Management Council, community, governments, landholders, industry, the local Indigenous community, and scientific and research organisations to improve our natural environment including through the Commonwealth Government's 'Caring for our Country' program.

Business and Corporate Strategies

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

The Directorate is committed to:

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

Estimated Employment Level

2010-11 Actual Outcome	2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
448 Staffing (FTE) ¹	457	465 ²	445 ³

Notes:

1. Includes the Office of the Commissioner for Sustainability and the Environment.
2. The increase of 8 FTE in the 2011-12 estimated outcome from the original budget is due to temporary staff employed to assist in capital projects and accelerated land release programs.
3. The decrease of 20 FTE in the 2012-13 Budget from the 2011-12 estimated outcome is due to savings initiatives.

Strategic Objectives and Indicators

Strategic Objective 1

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

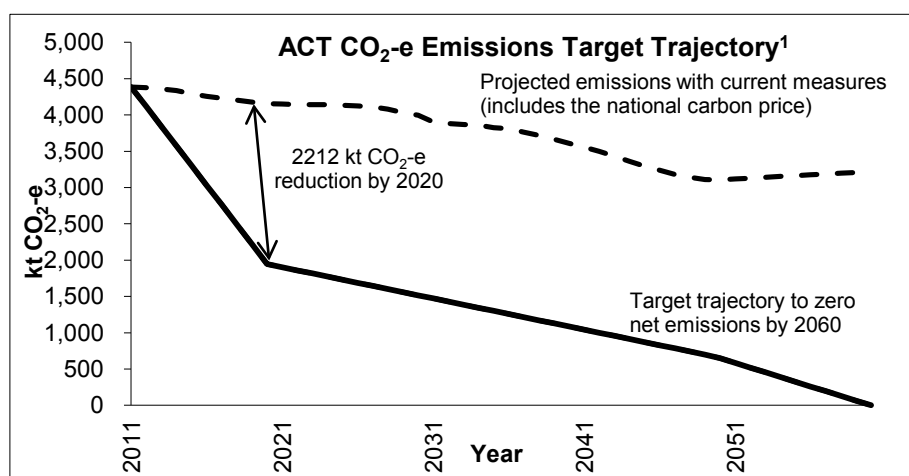
The Government's vision for Canberra is to set the benchmark for Australian cities in carbon neutrality and sustainability. The Directorate works across government, the business sector and the broader community to achieve greenhouse gas emission reductions.

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

The Directorate will:

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

Strategic Indicator 1: Identify actions to deliver 40 per cent greenhouse gas emission reductions compared to 1990 levels by 2020.



Note:

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

Strategic Objectives and Indicators cont.

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 commence in 2012-13 where the Directorate will:

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

Strategic Indicator 2.1: Growth in renewable energy generation in the Territory.

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

Strategic Objective 3

Securing Sustainable Water Resources

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

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

The Directorate will:

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

Strategic Indicator 3.1: Finalise the new *Think water, act water* strategy and review environmental flow guidelines.

Strategic Indicator 3.2: Work with the community on implementing the Murray Darling Basin Plan.

Strategic Objectives and Indicators cont.

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 2012-13 the Directorate will:

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

Strategic Indicator 4: Develop and implement ACT-wide sustainability policies including waste and biodiversity conservation.

Strategic Objective 5

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

This objective will be achieved through the implementation of the goals underpinning the *Canberra Spatial Plan*, the *Sustainable Transport Plan* and *Weathering the Change*.

In 2012-13 the Directorate will:

- promote the Planning Strategy;
- continue the review of the residential zone development codes;
- continue the review of commercial zones development codes applying to group and local centres;
- complete the Kenny and Molonglo Valley Stage 2 (Suburbs 3 and 4 and the Molonglo Group Centre) planning and design framework;
- continue the planning and design of major infrastructure supporting urban development in the Molonglo Valley;
- undertake further Environmental Impact Study assessments of arterial roads, bridges, stormwater management measures and sewers in Molonglo Valley;

Strategic Objectives and Indicators cont.

- support the work of the ACT Government Architect; and
- improve the sustainability of buildings through the application of building policy and compliance activities.

Strategic Indicator 5: Amend planning legislation and practices to ensure delivery of land supply, housing affordability and sustainable transport options.

Strategic Objective 6

Achieve and Maintain Effective Regulatory Systems

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

The Directorate will:

- identify opportunities for better integration of the National Capital Plan and Territory Plan;
- complete the implementation of first stage priority items for the Territory Plan policy review;
- continue to implement the outcomes of the Minister's Building Quality Forum, including through the review and amendment of the *Building Act 2004*;
- undertake a review of the *Environment Protection Act 1997* and implement recommendations to improve the operation and effectiveness of the legislation;
- complete the review of Part 5 of the *Utilities Act 2000*;
- ensure compliance (by audit) of building certifiers with their responsibilities under the *Planning and Development Act 2007*;
- implement initiatives announced by the Government on affordable housing; and
- ensure compliance with the *Heritage Act 2004* and associated regulations.

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

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 1				
Environment and Sustainable Development				
Output 1.1: Regulation and Services³	91,800	84,573 ²	75,434	74,824
	32,470	29,722	24,124	24,528

Notes:

1. Total cost includes depreciation of \$1.497 million in 2011-12 estimated outcome and \$1.441 million in 2012-13 Budget.
2. Total cost does not include transfer expenses of \$2.385 million.
3. Own source revenue is retained by ESDD to supplement GPO.

Output Description

Provide regulatory guidance to the Building Industry through:

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

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.2: Planning Delivery	11,199	10,822	10,644	10,489

Output Description

Provision of development regulation, including leasehold management, with the overarching objective of promoting sustainable, attractive, safe and well-designed urban, residential and rural environments in the ACT.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.3: Planning Policy¹	21,016	19,605	16,083	16,926

Note:

1. Total cost includes the transfer of assets of \$2.034 million in the 2011-12 estimated outcome and \$1.747 million in the 2012-13 Budget. 2011-12 estimated outcome total cost includes Accelerated Land Release Program funding for planning of \$1.620 million.

Output Description

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

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.4: Heritage	1,975	1,911	1,880	1,849

Output Description

Administration of the heritage provisions of the *Heritage Act 2004* and assistance in the conservation of the ACT's heritage assets to ensure their identification, preservation, protection, maintenance and enhancement (where appropriate). The heritage area provides administrative and operational support to the ACT Heritage Council and its projects, and administers the annual funding of the ACT Heritage Grants Program.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.5: Policy	19,548 ¹	17,289	17,387	16,000

Note:

- 2011-12 total costs are supplemented by revenue received from the Commonwealth Government and the Accelerated Land Release Program.

Output Description

Provision of policy advice on:

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

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.6: Environment Protection and Water Regulation	5,592	5,224	5,316	5,032

Output Description

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

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

	Total Cost		EBT Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
EBT Office of the Commissioner for Sustainability and the Environment	1,719	1,292	1,699	1,288

Output Description

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

Accountability Indicators

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 1: Environment and Sustainable Development			
Output 1.1: Regulation and Services			
a. Percentage of audits/investigations undertaken in respect to:			
– building applications lodged	10%	10%	10%
– new electrical installations	100%	97%	100%
– new commercial gas installations	100%	99%	100%
– new sewerage connections	100%	98%	100%
– new photovoltaic installations ¹	100%	92%	100%
b. Percentage of inspections undertaken in respect of Class 1 buildings within industry agreed service standards after lodgement of inspection request and payment of service fee to the Directorate in respect of ² :			
– new electrical installations	90%	76%	n/a
– new sewerage connections	90%	99%	n/a
– new gas installations	90%	99%	n/a
c. Formal complaints received under the <i>Planning and Development Act 2007</i> are acknowledged within 10 working days ³	90%	100%	n/a
d. Formal written complaints made under the <i>Planning and Development Act 2007</i> and the <i>Construction Occupants (Licensing) Act 2004</i> are acknowledged within 10 working days ³	n/a	n/a	90%
e. Level of satisfaction with the Directorate's customer services and products	80%	80%	80%
f. 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%
g. Assess data and prepare a public report on the use and quality of the water resources of the ACT annually published on the Directorate's website	Oct 2011	Nov 2011	Oct 2012

Notes:

- 2011-12 estimated outcome is due to high non-compliance rate and the need for reinspections prior to the completion of an audit/investigation. Rectification work can take time to complete which delays final approvals by inspectors.
- Indicator discontinued following the introduction of Building Levy reforms in 2011 which subsequently removed the need for practitioners to lodge their service fees.
- The indicator (c) is replaced with the indicator (d) for clarity.

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.2: Planning Delivery			
a. Development application processing times:			
– average processing time in working days ¹	40	48	40
– median processing time in working days	35	30	35
b. Percentage of development application decisions made within statutory timeframe	75%	75%	75%
c. Percentage of development application appeals resolved by mediation in relation to development proposals	35%	37%	35%
d. Percentage of ACT Civil and Administrative Tribunal (ACAT) decisions which uphold the Directorate's original decision	85%	95%	85%
e. Percentage of Development Services Assurance Program completed	90%	90%	90%
f. Percentage of EIS Scoping documents prepared within statutory timeframes ²	n/a	n/a	75%

Notes:

- 2011-12 estimated outcome is primarily the result of the complexity of several large applications received during the year.
- New Indicator. The statutory timeframe is prescribed under s214 of the *Planning Development Act 2007*, as 30 working days or a further period if approved by the Chief Planning Executive.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.3: Planning Policy			
a. The Directorate's evaluation of the Canberra Spatial Plan contributes to Weathering the Change, Transport for Canberra Plan and the Infrastructure Plan by preparing the ACT Planning Strategy ¹	1	1	n/a
b. Commence data collection and evaluation processes as outlined in the ACT Planning Strategy ²	n/a	n/a	June 2013
c. Achievement of the key actions for 2012-13 as outlined in the Transport for Canberra Policy ²	n/a	n/a	June 2013
d. Provision of greenfields residential land, ready for Estate Development Plan preparation, equivalent to five years demand ³	8,400	11,263	8,000
e. Completion of the Valley Ponds and associated infrastructure ⁴	1	0	n/a

Notes:

- Indicator completed as the Draft ACT Planning Strategy was released in October 2011.
- New Indicator reflecting new Government policies.
- The measure indicates number of dwellings. 2011-12 estimated outcome reflects the need to supply additional land in response to an undersupply of serviced greenfields land since 2006. The 2012-13 Target reflects the moderating conditions in the residential housing market.
- 2011-12 estimated outcome is due to wet weather and delays in environmental clearances pushing completion of this project into 2012-13. This indicator has been discontinued as the Government reports on capital works projects separately.

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.4: Heritage			
a. Assess development applications for any heritage impact and advise the ACT Planning Authority within 15 working days using the "stop the clock" methodology ¹	100%	83%	n/a
b. Finalise legislation arising from the review of the <i>Heritage Act 2004</i> ²	n/a	n/a	June 2013

Notes:

- Indicator discontinued as the ability for ESDD to set targets was limited due to no direct control over the timeliness of Council decisions. 2011-12 estimated outcome is due to the complexity of issues identified in development applications.
- New Indicator.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.5: Policy			
a. Delivery of the National Energy Customer Framework within specified timeframes ¹	1	1	June 2013
b. Public release of a final ACT Waste Strategy following public consultation on a draft strategy ²	1	1	n/a
c. Report the progress against targets set out in the ACT Waste Management Strategy ³	n/a	n/a	June 2013
d. Release of final ACT Sustainable Energy Policy ⁴	1	1	n/a
e. Development of the new <i>Think water, act water</i> for public release ^{1,5}	1	0	June 2013
f. Advise Government on options for Energy Efficiency legislation ⁶	1	1	n/a
g. Undertake the first auction of capacity for large scale solar power production ⁷	1	1	n/a
h. Acceptance by the Commonwealth Government of the Caring for our Country Initiative twice annual performance and financial progress reports	2	2	2
i. Finalisation of legislation arising from the review of the <i>Nature Conservation Act 1980</i> ^{1,8}	1	0	June 2013
j. Oversee the actions of <i>Weathering the Change</i> Action Plan 2:			
– publish an annual Inventory ¹	1	1	Sept 2012
– publish an annual report on emissions targets ¹	1	1	Sept 2012
k. Review the draft Nature Conservation Strategy for public consultation ³	n/a	n/a	Jan 2013

Notes:

- 2012-13 Targets have changed from a number to a date to improve the accountability of targets set.
- Indicator completed as the final ACT Waste Strategy was released in December 2011.
- New Indicator.
- Indicator completed as the ACT Sustainable Energy Policy was released in September 2011.
- 2011-12 estimated outcome is due to delays in respect to ongoing work with the Murray Darling Basin Plan and the Sustainable Diversion Limit.
- Indicator completed as Energy Efficiency options introduced in March 2012.
- Indicator completed as the auction was opened to the public in early 2012.
- 2011-12 estimated outcome is due to ACT awaiting the reform of environmental regulation conducted by the Council of Australian Governments to ensure a consistent approach.

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.6: Environment Protection and Water Regulation			
a. Administer Environment Protection Authorisations as listed in Schedule 1 of the <i>Environment Protection Act 1997</i> in accordance with statutory timeframes that are applied to the assessment, granting and review of the authorisations and Environmental Agreements	100%	98%	100%
b. Administer water resources trading requirements within agreed National Timeframes ¹	100%	100%	100%
c. Prepare and submit National Environment Protection Measure jurisdictional reports to the National Environment Protection Council within agreed timeframe ²	n/a	n/a	Sept 2012
d. Assess and prepare a public report on air quality in the ACT annually published on the Directorate's website	June 2012	June 2012	June 2013

Notes:

1. Trading requirements relate to the transfer of water entitlement and bore registrations.
2. New Indicator.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
EBT: Office of the Commissioner for Sustainability and the Environment			
EBT 1: Office of the Commissioner for Sustainability and the Environment			
a. Report on the uptake of recommendations on the ACT State of the Environment and special reports as part of the annual report	Sept 2011	Sept 2011	Sept 2012
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 management of the environment by the Territory or a Territory agency as part of the annual report	Sept 2011	Sept 2011	Sept 2012

Changes to Appropriation

Changes to Appropriation – Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	73,992	67,640	66,240	66,473	66,473
2nd Appropriation					
Revised Wage Parameters	208	774	773	778	788
FMA Section 16B Rollovers from 2010-11					
ACTSmart Programs	1,415	-	-	-	-
Emissions Audits	407	-	-	-	-
Climate Change Grants	400	-	-	-	-
Feed-in Tariff	350	-	-	-	-
Transfer of the Environment Protection Authority's Database to Objective	301	-	-	-	-
Cost-Benefit Analysis of Waste Options	200	-	-	-	-
Distributed Energy	200	-	-	-	-
Energy Policy – Modelling	180	-	-	-	-
Plastic Bag Ban – Implementation	75	-	-	-	-
Development of a Biodiversity Conservation Model	75	-	-	-	-
Commercial and Industrial Land Supply Strategy	56	-	-	-	-
Canberra Urban and Regional Futures	50	-	-	-	-
Bettongs Translocation Project	35	-	-	-	-
Biochar	30	-	-	-	-
Replacement Stonework – St John's Anglican Church	20	-	-	-	-
ACT Kangaroo Action Plan	19	-	-	-	-
East Lake Sustainable Urban Renewal	227	-	-	-	-
Gungahlin Town Centre Roads (Feasibility)	120	-	-	-	-
Urban Development Sequence for Affordable Housing – Environmental Impact Assessment Molonglo	60	-	-	-	-
Urban Development Sequence for Affordable Housing – Concept Plans Gungahlin	10	-	-	-	-
Review of the Environment Protection Act and Environment Conservation Legislation	200	-	-	-	-
2012-13 Budget Policy Adjustments					
Corroboree Frog Captive Breeding Program	-	24	25	26	26
Kangaroo Population Monitoring and Research	-	120	123	-	-
Contribution to National Energy Bodies	-	167	171	189	208
Implementation of COAG Reform – National Energy Customer Framework	-	80	-	-	-
Energy Efficiency Scheme Administration	-	200	200	200	200
Grant for the Planning Institute of Australia	-	20	-	-	-
Grant for the Heart Foundation – Active Living in the ACT	-	143	166	176	-
Molonglo Valley – Finalisation of Stage 2 and Commencement of Stage 3 Planning (Feasibility)	-	570	1,000	-	-
Continuation of Urban Infill Program (Feasibility)	-	430	500	-	-
East Lake – Preliminary Earthworks (Feasibility)	-	600	-	-	-

Changes to Appropriation cont.

Changes to Appropriation – Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
East Lake – Planning and Design Framework Implementation (Feasibility)	-	250	-	-	-
Ceasing Initiative – Community Partnerships for Sustainability and the Environment (Partial)	-	(1)	(9)	(9)	(9)
Ceasing Initiative – ACTSmart Programs (Partial)	-	-	(1,219)	(1,250)	-
Ceasing Initiative – Maintain ACT Building Quality (Partial)	-	-	-	-	(1,094)
Ceasing Initiative – Master Planning Program – Group Centres, Transport Corridors and Rural Villages	-	-	-	-	(1,103)
Ceasing Initiative – Implementation of Climate Change Strategy	-	(83)	(85)	(87)	(89)
Ceasing Initiative – Commercial and Industrial Land Supply Strategy	-	(58)	(58)	(58)	(58)
Cessation – ACTSmart Programs – Rainwater Tank Rebate Program	-	(246)	(246)	(246)	(246)
Savings Initiatives	-	(1,316)	(1,818)	(2,188)	(2,543)
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	(80)	(82)	(84)	1,126
Revised Superannuation Parameters	-	796	800	793	594
Transfer – Transport Planning Services from TAMS (Finalisation)	622	328	233	240	245
Transfer – Transport for Canberra – Strategic Planning Studies from TAMS	485	-	-	-	-
Transfer – Support for the Conservator of Flora and Fauna from TAMS (Finalisation)	421	377	372	303	309
Rollover – ACTSmart Programs	(951)	951	-	-	-
Rollover – Whole-of-Government Geospatial Amalgamation	(180)	180	-	-	-
Rollover – Sustainability Data Management System	(141)	141	-	-	-
Rollover – Conservation Measures for Threatened Species and Communities	(60)	60	-	-	-
Revised Funding Profile – Infill Development Infrastructure Studies (Feasibility)	(750)	750	-	-	-
Revised Funding Profile – Urban Development Sequence for Affordable Housing (Feasibility)	(400)	400	-	-	-
Revised Funding Profile – Kenny Planning and Design Framework & Kenny and Throsby Environmental Assessments (Feasibility)	(300)	300	-	-	-
Revised Funding Profile – Molonglo Stage 2 – Suburbs 3 & 4 Environmental Impact Statement and Clearances (Feasibility)	(300)	300	-	-	-
Revised Funding Profile – East Lake Sustainable Urban Renewal	(259)	259	-	-	-
Revised Funding Profile – Molonglo – East-West Arterial Road and Extension of John Gorton Drive to Molonglo River (Feasibility)	(236)	236	-	-	-
Revised Funding Profile – Molonglo – North-South Arterial Road Bridge and Pedestrian Bridge (Feasibility)	(220)	220	-	-	-
Revised Funding Profile – Transport for Canberra – Freeway Bus Stops on Adelaide Avenue Transitway (Feasibility)	(110)	110	-	-	-
Revised Funding Profile – Employment Land Planning and Implementation (Feasibility)	(100)	100	-	-	-

Changes to Appropriation cont.

Changes to Appropriation – Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Revised Funding Profile – Molonglo Valley – Sewer Vent Odour Study (Feasibility)	(82)	82	-	-	-
Revised Funding Profile – East Lake – Gas Main Relocation near Monaro Highway (Feasibility)	(50)	50	-	-	-
Revised Funding Profile – Lawson South – Relocation of Power Line	(45)	45	-	-	-
Revised Funding Profile – Woden Valley – Stormwater Retardation Basins (Feasibility)	(40)	40	-	-	-
Cessation – Tune Up Canberra	(500)	-	-	-	-
Cessation – Implementation of the Canberra Spatial Plan	-	(135)	(135)	(135)	(135)
Cessation – Enhanced Electronic Service Delivery to Small Business	-	-	(200)	(200)	(200)
Cessation – Intergovernmental Agreement Commitments	-	-	(76)	(76)	(76)
Cessation – Improving Energy and Water Efficiency for Low Income and Disadvantaged Households	-	-	-	-	(1,743)
Cessation – Commonwealth Grants – Water for the Future NP	-	-	-	-	(131)
2012-13 Budget	75,434	74,824	66,675	64,845	62,542

Changes to Appropriation – Territorial

	2011-12	2012-13	2013-14	2014-15	2015-16
Payment for Expenses on Behalf of Territory	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	1,693	1,756	1,792	1,828	1,828
2nd Appropriation					
Revised Wage Parameters	4	15	15	15	15
FMA Section 16B Rollovers from 2010-11					
Office of the Commissioner for Sustainability and the Environment (Operations)	465	-	-	-	-
Heritage Grants	255	-	-	-	-
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	(4)	(4)	(4)	40
2012-13 Budget	2,417	1,767	1,803	1,839	1,883

Changes to Appropriation – Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	25,946	982	495	507	507
FMA Section 16B Rollovers from 2010-11					
Renewable Energy Technology Showcase	44	-	-	-	-

Changes to Appropriation cont.

Changes to Appropriation – Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Accelerating Replacing of Stormwater Drains with Wetlands	6,651	-	-	-	-
John Gorton Drive Extension to Molonglo Stage 2 and Group Centre (Design)	253	-	-	-	-
Molonglo Stage 2 – Water Supply, Trunk Sewer and Stormwater Infrastructure (Design)	125	-	-	-	-
Tralee Homestead Restoration and Interpretation	154	-	-	-	-
Robertson House, Oaks Estate Restoration and Interpretation	135	-	-	-	-
Ginninderra Blacksmith's Workshop Improvements	134	-	-	-	-
Cargill's Dairy Cottage, Causeway Restoration and Interpretation	82	-	-	-	-
Heritage Signage including Aboriginal Campsite at Black Mountain Peninsula, Charnwood Homestead, Cricketers Arms Hotel, Emu Bank Homestead, George Henry Rottenberry's Farmhouse, Kingston Guest House – Printer's Quarters, Rosebud Apiary, Russell Hill Camp and Weetangera Homestead	51	-	-	-	-
Valley Homestead Ruins Upgrade	51	-	-	-	-
2012-13 Budget Policy Adjustments					
Carbon Neutral Government	-	5,000	-	-	-
Ceasing Initiative – ACT Government Resource Management Fund (Partial)	(1,040)	-	-	-	-
Ceasing Initiative – North Weston/Molonglo Stormwater Harvesting Scheme (Partial)	-	(4,000)	-	-	-
Ceasing Initiative – Dickson Major Bus Station (Design)	(300)	-	-	-	-
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	13
Transfer – Transport Planning Services from TAMS (Finalisation)	3,800	-	-	-	-
Revised Funding Profile – Inner North Stormwater Reticulation Network	(7,000)	6,000	1,000	-	-
Revised Funding Profile – Canberra Integrated Urban Water Program	(250)	250	-	-	-
Revised Funding Profile – North Weston/Molonglo Stormwater Harvesting Scheme	(4,750)	4,750	-	-	-
Revised Funding Profile – Gungahlin – The Valley Ponds and Stormwater Harvesting Scheme	(5,560)	5,560	-	-	-
Revised Funding Profile – Accelerating Replacing Stormwater Drains with Wetlands	(650)	650	-	-	-
Revised Funding Profile – City Area Bus Layover Facility (Design)	(350)	350	-	-	-
Revised Funding Profile – Northbourne Avenue Transitway (Design)	(1,250)	900	350	-	-
Revised Funding Profile – ACT Strategic Cycle Network Plan (Cycling, Signage and Footpaths)	(130)	130	-	-	-
Revised Funding Profile – Transport for Canberra – Park and Ride Facilities	(180)	180	-	-	-
Revised Funding Profile – Whole-of-Government Geospatial Amalgamation	(300)	300	-	-	-
2012-13 Budget	15,666	21,052	1,845	507	520

2012-13 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
New Capital Works						
<i>Sustainable Planning</i>						
East Lake – Preliminary Earthworks (Feasibility)	600	-	600	-	-	Jun 2013
East Lake – Planning and Design Framework Implementation (Feasibility)	250	-	250	-	-	Jun 2013
Molonglo Valley – Finalisation of Stage 2 and Commencement of Stage 3 Planning (Feasibility)	1,570	-	570	1,000	-	Jun 2014
Continuation of Urban Infill Program (Feasibility)	930	-	430	500	-	Jun 2014
<i>Sustainability</i>						
Carbon Neutral Government	5,000	-	5,000	-	-	Jun 2013
Total New Capital Works	8,350	-	6,850	1,500	-	
Capital Upgrades						
Land Infrastructure Improvements	351	-	351			
Heritage	131	-	131			
Total Capital Upgrades	482	-	482			
Total New Works	8,832	-	7,332	1,500	-	
Works in Progress						
<i>Sustainable Planning</i>						
Molonglo – North-South Arterial Road Bridge and Pedestrian Bridge (Feasibility)	300	80	220	-	-	Jun 2013
Molonglo Valley – Sewer Vent Odour Study (Feasibility)	250	168	82	-	-	Jun 2013
East Lake – Gas Main Relocation near Monaro Highway (Feasibility)	100	50	50	-	-	Sep 2012
Infill Development Infrastructure Studies (Feasibility)	1,500	250	1,250	-	-	Jun 2013
Urban Development Sequence for Affordable Housing (Feasibility)	1,400	350	1,050	-	-	Jun 2013
Kenny Planning and Design Framework and Kenny and Throsby Environmental Assessments (Feasibility)	900	600	300	-	-	Dec 2012
Employment Land Planning and Implementation (Feasibility)	350	250	100	-	-	Apr 2013
Molonglo Stage 2 – Suburbs 3 and 4 Environmental Impact Statement and Clearances (Feasibility)	750	150	600	-	-	Jun 2013
Lawson South – Relocation of Power Line (Design)	300	255	45	-	-	Dec 2012
Molonglo – East-West Arterial Road and Extension of John Gorton Drive to Molonglo River (Feasibility)	450	214	236	-	-	Aug 2012
Woden Valley – Stormwater Retardation Basins (Feasibility)	250	210	40	-	-	Aug 2012
Canberra Integrated Urban Water Program	1,000	750	250	-	-	Jun 2013
East Lake Sustainable Urban Renewal	1,720	1,461	259	-	-	Jun 2013

2012-13 Capital Works Program cont.

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
Works in Progress cont.						
<i>Sustainability</i>						
Inner North Stormwater Reticulation Network	7,500	-	6,500	1,000	-	Jun 2014
North Weston/Molonglo Stormwater Harvesting Scheme	1,000	250	750	-	-	Jun 2013
Gungahlin – The Valley Ponds and Stormwater Harvesting Scheme	6,500	940	5,560	-	-	Dec 2012
Accelerating Replacing Stormwater Drains with Wetlands	13,870	13,220	650	-	-	Sep 2012
					-	
<i>Transport Planning</i>						
Transport for Canberra – City Area Bus Layover Facility (Design) – ESDD Planning	500	150	350	-	-	Nov 2012
Gungahlin to City Transit Corridor (formerly Northbourne Avenue Transitway)	2,500	1,250	900	350	-	Dec 2013
ACT Strategic Cycle Network Plan	200	70	130	-	-	May 2013
Transport for Canberra – Freeway Bus Stops on Adelaide Avenue (Feasibility)	200	90	110	-	-	Sep 2012
Transport for Canberra – Park and Ride Facilities – ESDD Planning	300	120	180	-	-	Nov 2012
Total Works in Progress	41,840	20,878	19,612	1,350	-	
Total Capital Works Program	50,672	20,878	26,944	2,850	-	

Environment and Sustainable Development Directorate Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
73,992	Government Payment for Outputs	75,434	74,824	-1	66,675	64,845	62,542
5,367	User Charges - Non ACT Government	5,367	6,007	12	5,443	5,632	5,829
469	User Charges - ACT Government	469	489	4	507	528	549
39	Interest	39	38	-3	37	37	38
775	Other Revenue	2,905	802	-72	824	855	889
1,498	Resources Received Free of Charge	1,498	1,498	-	1,498	1,498	1,498
82,140	Total Revenue	85,712	83,658	-2	74,984	73,395	71,345
82,140	Total Income	85,712	83,658	-2	74,984	73,395	71,345
Expenses							
38,178	Employee Expenses	40,513	36,904	-9	35,153	34,901	33,957
5,366	Superannuation Expenses	6,322	6,003	-5	5,551	5,380	5,098
33,972	Supplies and Services	35,850	34,061	-5	26,010	24,634	23,561
1,325	Depreciation and Amortisation	1,497	1,441	-4	810	738	798
60	Borrowing Costs	60	61	2	63	63	63
3,681	Grants and Purchased Services	3,761	1,972	-48	1,803	1,852	1,676
5,088	Other Expenses	3,797	4,131	9	1,984	1,685	1,731
0	Transfer Expenses	0	2,385	#	5,502	5,622	5,745
87,670	Total Ordinary Expenses	91,800	86,958	-5	76,876	74,875	72,629
-5,530	Operating Result	-6,088	-3,300	46	-1,892	-1,480	-1,284
-5,530	Total Comprehensive Income	-6,088	-3,300	46	-1,892	-1,480	-1,284

Environment and Sustainable Development Directorate Balance Sheet

Budget as at 30/6/12 \$'000	Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000	
Current Assets							
8,397	Cash and Cash Equivalents	6,621	6,824	3	7,030	7,236	7,711
2,437	Receivables	3,246	4,522	39	4,534	4,544	4,554
43	Assets Held for Sale	0	0	-	0	0	0
788	Other Current Assets	758	776	2	794	812	830
11,665	Total Current Assets	10,625	12,122	14	12,358	12,592	13,095
Non Current Assets							
2,250	Receivables	871	4,621	431	4,621	4,621	4,621
17,192	Property, Plant and Equipment	26,433	33,394	26	40,417	40,014	39,611
1,209	Intangibles	1,906	1,442	-24	1,309	1,177	985
29,178	Capital Works in Progress	10,438	16,812	61	10,321	10,330	10,339
49,829	Total Non Current Assets	39,648	56,269	42	56,668	56,142	55,556
61,494	TOTAL ASSETS	50,273	68,391	36	69,026	68,734	68,651
Current Liabilities							
3,505	Payables	3,847	3,942	2	4,040	4,138	4,236
512	Finance Leases	810	839	4	873	907	941
12,261	Employee Benefits	17,490	18,056	3	18,618	19,180	19,743
814	Other Liabilities	2,412	2,066	-14	2,053	2,039	2,025
17,092	Total Current Liabilities	24,559	24,903	1	25,584	26,264	26,945
Non Current Liabilities							
409	Finance Leases	629	600	-5	566	532	498
801	Employee Benefits	885	936	6	971	1,006	1,040
0	Other	86	86	-	86	86	86
1,210	Total Non Current Liabilities	1,600	1,622	1	1,623	1,624	1,624
18,302	TOTAL LIABILITIES	26,159	26,525	1	27,207	27,888	28,569
43,192	NET ASSETS	24,114	41,866	74	41,819	40,846	40,082
REPRESENTED BY FUNDS EMPLOYED							
43,192	Accumulated Funds	24,114	41,866	74	41,819	40,846	40,082
43,192	TOTAL FUNDS EMPLOYED	24,114	41,866	74	41,819	40,846	40,082

**Environment and Sustainable Development Directorate
Statement of Changes in Equity**

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
0	Opening Accumulated Funds	14,536	24,114	66	41,866	41,819	40,846
0	Balance at the Start of the Reporting Period	14,536	24,114	66	41,866	41,819	40,846
Comprehensive Income							
-5,530	Operating Result for the Period	-6,088	-3,300	46	-1,892	-1,480	-1,284
-5,530	Total Comprehensive Income	-6,088	-3,300	46	-1,892	-1,480	-1,284
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
25,946	Capital Injections	15,666	21,052	34	1,845	507	520
22,776	Inc/Dec in Net Assets due to Admin Restructure	0	0	-	0	0	0
48,722	Total Transactions Involving Owners Affecting Accumulated Funds	15,666	21,052	34	1,845	507	520
Closing Equity							
43,192	Closing Accumulated Funds	24,114	41,866	74	41,819	40,846	40,082
43,192	Balance at the End of the Reporting Period	24,114	41,866	74	41,819	40,846	40,082

**Environment and Sustainable Development Directorate
Cash Flow Statement**

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
73,992	Cash from Government for Outputs	75,434	74,824	-1	66,675	64,845	62,542
5,597	User Charges	5,597	6,198	11	6,331	6,541	6,759
39	Interest Received	39	38	-3	37	37	38
2,818	Other Receipts	4,948	2,583	-48	2,277	2,308	2,342
82,446	Operating Receipts	86,018	83,643	-3	75,320	73,731	71,681
Payments							
37,479	Related to Employees	38,538	36,323	-6	34,694	34,442	33,498
5,272	Related to Superannuation	6,228	5,908	-5	5,457	5,286	5,004
32,921	Related to Supplies and Services	34,819	33,014	-5	24,920	23,543	22,470
60	Borrowing Costs	60	61	2	63	63	63
3,260	Grants and Purchased Services	3,160	1,812	-43	1,828	1,877	1,701
3,113	Other	3,757	3,937	5	2,650	2,692	2,738
0	Territory Receipts to Government	0	2,385	#	5,502	5,622	5,745
82,105	Operating Payments	86,562	83,440	-4	75,114	73,525	71,219
341	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-544	203	137	206	206	462
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
23,946	Purchase of Property, Plant and Equipment and Capital Works	14,706	16,052	9	1,845	507	507
2,000	Issue of Loan	960	5,000	421	0	0	0
25,946	Investing Payments	15,666	21,052	34	1,845	507	507
-25,946	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-15,666	-21,052	-34	-1,845	-507	-507
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
25,946	Capital Injections from Government	15,666	21,052	34	1,845	507	520
8,056	Receipt of Transferred Cash Balances	334	0	-100	0	0	0
34,002	Financing Receipts	16,000	21,052	32	1,845	507	520
34,002	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	16,000	21,052	32	1,845	507	520
8,397	NET INCREASE/(DECREASE) IN CASH HELD	-210	203	197	206	206	475
0	CASH AT THE BEGINNING OF REPORTING PERIOD	6,831	6,621	-3	6,824	7,030	7,236
8,397	CASH AT THE END OF REPORTING PERIOD	6,621	6,824	3	7,030	7,236	7,711

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment of outputs:
 - the increase of \$1.442 million in the 2011-12 estimated outcome from the original budget is mainly due to the rollover of funding for initiatives to 2011-12 (\$4.430 million) and the transfer of Transport Planning and Support for the Conservator of Flora and Fauna from TAMS (\$1.528 million), partially offset by the rollover of funding for initiatives from 2011-12 to 2012-13 (\$4.224 million); and
 - the decrease of \$0.610 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to savings initiatives in 2012-13, flow on effects of previous years savings and ceasing initiatives, partially offset by new initiatives.
- user charges – non ACT Government: the increase of \$0.640 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to an increase in fees from regulatory activities.
- other revenue: the increase of \$2.130 million in the 2011-12 estimated outcome from the original budget and the decrease of \$2.103 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to funding received for the Accelerated Land Release Program.
- employee expenses:
 - the increase of \$2.335 million in the 2011-12 estimated outcome from the original budget is mainly due to revised wage parameters (\$0.519 million), the impact of the discount rate on the long service leave liability (\$0.952 million), and salary costs associated with the Accelerated Land Release Program (\$0.752 million); and
 - the decrease of \$3.609 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to reduced access to funding from own source revenue (\$1.064 million), savings initiatives in 2012-13 (\$0.721 million), the impact of the discount rate on the long service leave liability and the Accelerated Land Release Program (\$1.704 million).
- superannuation expenses:
 - the increase of \$0.956 million in the 2011-12 estimated outcome from the original budget is mainly due to revised superannuation parameters; and
 - the decrease of \$0.319 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to savings initiatives in 2012-13.

- supplies and services:
 - the increase of \$1.878 million in the 2011-12 estimated outcome from the original budget is mainly due to expenditure related to the rollover of funding for initiatives to 2011-12 (\$4.430 million) and the transfer of Transport Planning and Support for the Conservator of Flora and Fauna from TAMS (\$1.528 million), partially offset by expenditure related to the rollover of funding for initiatives from to 2012-13 (\$4.224 million); and
 - the decrease of \$1.789 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to one-off expenditure in 2011-12 for programs deferred from 2010-11 (\$4.430 million), savings initiatives (\$0.595 million) and reduced access to funding from own source revenue (\$0.621 million), offset by expenditure related to the rollover of funding for initiatives to 2012-13 (\$4.224 million).
- depreciation and amortisation: the increase of \$0.172 million in the 2011-12 estimated outcome from the original budget is mainly due to the capitalisation of infrastructure assets.
- grants and purchased services: the decrease of \$1.789 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to one-off expenditure for 2011-12 for programs deferred from 2010-11.
- other expenses:
 - the decrease of \$1.291 million in the 2011-12 estimated outcome from the original budget is mainly due to the reprofiling of capital works projects delaying the transfer of assets to other agencies relating to capitalised design projects; and
 - the increase of \$0.334 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the rollover of funding for initiatives from 2011-12 to 2012-13.
- transfer expenses: the increase of \$2.385 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to reduced access to funding from own source revenue.

Balance Sheet

- cash and cash equivalents:
 - the decrease of \$1.776 million in the 2011-12 estimated outcome from the original budget is mainly due to the increase in superannuation funding required following the revised superannuation parameters (\$0.956 million) and the flow-on effects of the 2010-11 audited financial results; and
 - the increase of \$0.203 million in the 2012-13 Budget from the 2011-12 estimated outcome reflects the projected positive cash flow in 2012-13.
- current receivables:
 - the increase of \$0.809 million in the 2011-12 estimated outcome from the original budget is mainly due to the flow-on effects of the 2010-11 audited financial results; and

- the increase of \$1.276 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the Carbon Neutral Government initiative that provides loan funding to agencies for projects designed to reduce energy consumption.
- non current receivables:
 - the decrease of \$1.379 million in the 2011-12 estimated outcome from the original budget is mainly due to the partial cessation of the Resource Management Fund; and
 - the increase of \$3.750 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the Carbon Neutral Government initiative as noted above.
- property, plant and equipment: the increase of \$9.241 million in the 2011-12 estimated outcome from the original budget and the increase of \$6.961 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the capitalisation of infrastructure assets.
- intangibles:
 - the increase of \$0.697 million in the 2011-12 estimated outcome from the original budget is mainly due to an increase in the useful life of software including e-Development; and
 - the decrease of \$0.464 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the amortisation of software assets.
- capital works in progress:
 - the decrease of \$18.740 million in the 2011-12 estimated outcome from the original budget is mainly due to the rollover of funding for initiatives to 2012-13 (\$20.420 million) and the capitalisation of infrastructure assets (\$8.595 million), partially offset by the rollover of funding for initiatives to 2011-12 (\$7.680 million) and the transfer of Transport Planning projects from TAMS (\$3.8 million); and
 - the increase of \$6.374 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the rollover of funding for initiatives from 2011-12 to 2012-13 (\$19.070 million), partially offset by the revised funding for North Weston/Molonglo Stormwater Harvesting Scheme (\$4 million) and the capitalisation of the Valley Ponds in Gungahlin (\$6.5 million).
- payables: the increase of \$0.342 million in the 2011-12 estimated outcome from the original budget is mainly due to the flow-on effects of the 2010-11 audited financial results.
- current and non current finance leases: the increase of \$0.518 million in the 2011-12 estimated outcome from the original budget is mainly due to the refresh of existing leases.
- current and non current employee benefits: the increase of \$5.313 million in the 2011-12 estimated outcome from the original budget and the increase of \$0.617 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the flow-on effects of the 2010-11 audited financial results, the revised wage parameters and the impact of the discount rate on the long service leave liability.

- current and non current other liabilities:
 - the increase of \$1.684 million in the 2011-12 estimated outcome from the original budget is mainly due to the flow-on effects of the 2010-11 audited financial results; and
 - the decrease of \$0.346 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the completion of Commonwealth projects and the subsequent recognition of revenue.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow

Variations in the statement are explained in the notes above.

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

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
1,693	Payment for Expenses on behalf of Territory	2,417	1,767	-27	1,803	1,839	1,883
68,732	Taxes, Fees and Fines	62,477	68,844	10	72,200	75,862	78,911
42	Interest	42	43	2	43	43	45
3,629	Land Revenue	3,629	3,719	2	3,812	3,812	3,964
74,096	Total Revenue	68,565	74,373	8	77,858	81,556	84,803
74,096	Total Income	68,565	74,373	8	77,858	81,556	84,803
Expenses							
620	Employee Expenses	633	661	4	671	679	687
97	Superannuation Expenses	97	98	1	96	98	99
516	Supplies and Services	981	527	-46	540	554	589
6	Depreciation and Amortisation	6	4	-33	0	0	0
2	Borrowing Costs	2	2	-	2	2	2
463	Grants and Purchased Services	718	479	-33	494	506	506
72,403	Transfer Expenses	66,148	72,606	10	76,055	79,717	82,920
74,107	Total Ordinary Expenses	68,585	74,377	8	77,858	81,556	84,803
-11	Operating Result	-20	-4	80	0	0	0
10,238	Inc/Dec in Asset Revaluation Reserve Surpluses	0	0	-	0	0	0
10,238	Total Other Comprehensive Income	0	0	-	0	0	0
10,227	Total Comprehensive Income	-20	-4	80	0	0	0

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

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
	Current Assets						
1,007	Cash and Cash Equivalents	651	619	-5	586	553	520
8,745	Receivables	8,362	8,628	3	8,903	9,178	9,453
16	Assets Held for Sale	0	0	-	0	0	0
9,768	Total Current Assets	9,013	9,247	3	9,489	9,731	9,973
	Non Current Assets						
3,510	Receivables	3,074	3,178	3	3,284	3,390	3,496
42,320	Property, Plant and Equipment	46,260	46,256	..	46,256	46,256	46,256
45,830	Total Non Current Assets	49,334	49,434	..	49,540	49,646	49,752
55,598	TOTAL ASSETS	58,347	58,681	1	59,029	59,377	59,725
	Current Liabilities						
8,931	Payables	8,062	8,284	3	8,511	8,738	8,965
7	Finance Leases	24	24	-	24	24	24
357	Employee Benefits	108	111	3	116	121	126
615	Other Liabilities	529	534	1	539	544	549
9,910	Total Current Liabilities	8,723	8,953	3	9,190	9,427	9,664
	Non Current Liabilities						
3,520	Payables	3,311	3,419	3	3,530	3,641	3,752
24	Finance Leases	0	0	-	0	0	0
25	Employee Benefits	8	8	-	8	8	8
3,569	Total Non Current Liabilities	3,319	3,427	3	3,538	3,649	3,760
13,479	TOTAL LIABILITIES	12,042	12,380	3	12,728	13,076	13,424
42,119	NET ASSETS	46,305	46,301	..	46,301	46,301	46,301
	REPRESENTED BY FUNDS EMPLOYED						
31,881	Accumulated Funds	32,132	32,128	..	32,128	32,128	32,128
10,238	Reserves	14,173	14,173	-	14,173	14,173	14,173
42,119	TOTAL FUNDS EMPLOYED	46,305	46,301	..	46,301	46,301	46,301

**Environment and Sustainable Development Directorate
Statement of Changes in Equity on Behalf of the Territory**

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
0	Opening Accumulated Funds	32,152	32,132	..	32,128	32,128	32,128
0	Opening Asset Revaluation Reserve	14,173	14,173	-	14,173	14,173	14,173
0	Balance at the Start of the Reporting Period	46,325	46,305	..	46,301	46,301	46,301
Comprehensive Income							
-11	Operating Result for the Period	-20	-4	80	0	0	0
10,238	Inc/Dec in Asset Revaluation Reserve Surpluses	0	0	-	0	0	0
10,227	Total Comprehensive Income	-20	-4	80	0	0	0
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
31,892	Inc/Dec in Net Assets due to Admin Restructure	0	0	-	0	0	0
31,892	Total Transactions Involving Owners Affecting Accumulated Funds	0	0	-	0	0	0
Closing Equity							
31,881	Closing Accumulated Funds	32,132	32,128	..	32,128	32,128	32,128
10,238	Closing Asset Revaluation Reserve	14,173	14,173	-	14,173	14,173	14,173
42,119	Balance at the End of the Reporting Period	46,305	46,301	..	46,301	46,301	46,301

**Environment and Sustainable Development Directorate
Statement of Cash Flows on Behalf of the Territory**

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
1,693	Cash from Government for EBT	2,417	1,767	-27	1,803	1,839	1,883
68,732	Taxes, Fees and Fines	62,477	68,844	10	72,200	75,862	78,911
42	Interest Received	42	43	2	43	43	45
3,802	Other Receipts	3,802	3,892	2	3,984	3,984	4,136
74,269	Operating Receipts	68,738	74,546	8	78,030	81,728	84,975
Payments							
615	Related to Employees	619	661	7	671	679	687
97	Related to Superannuation	97	98	1	96	98	99
516	Related to Supplies and Services	949	527	-44	540	554	589
2	Borrowing Costs	2	2	-	2	2	2
463	Grants and Purchased Services	718	479	-33	494	506	506
5	Other	5	5	-	5	5	5
72,603	Territory Receipts to Government	66,348	72,806	10	76,255	79,917	83,120
74,301	Operating Payments	68,738	74,578	8	78,063	81,761	85,008
-32	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	0	-32	#	-33	-33	-33
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
1,039	Receipt of Transferred Cash Balances	5	0	-100	0	0	0
1,039	Financing Receipts	5	0	-100	0	0	0
1,039	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	5	0	-100	0	0	0
1,007	NET INCREASE / (DECREASE) IN CASH HELD	5	-32	-740	-33	-33	-33
0	CASH AT THE BEGINNING OF REPORTING PERIOD	646	651	1	619	586	553
1,007	CASH AT THE END OF REPORTING PERIOD	651	619	-5	586	553	520

Notes to the Budget Statements

Significant variations are as follows:

Statement of Income and Expenses on Behalf of the Territory

- payment for expenses on behalf of Territory: the increase of \$0.724 million in the 2011-12 estimated outcome from the original budget and the decrease of \$0.650 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the rollover of funding for initiatives.
- taxes, fees and fines: the decrease of \$6.255 million in the 2011-12 estimated outcome from the original budget and the increase of \$6.367 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to estimated water abstraction charges to be received by ACTEW.
- supplies and services: the increase of \$0.465 million in the 2011-12 estimated outcome from the original budget and the decrease of \$0.454 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to expenditure related to the rollover of funding for initiatives.
- grants and purchased services: the increase of \$0.255 million in the 2011-12 estimated outcome from the original budget and the decrease of \$0.239 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to expenditure related to the rollover of funding for initiatives.
- transfer expenses: the decrease of \$6.255 million in the 2011-12 estimated outcome from the original budget and the increase of \$6.458 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to expected revenue to be transferred to the Territory for water abstraction charges from ACTEW Corporation.

Statement of Assets and Liabilities on Behalf of the Territory

- current and non current receivables: the increase of \$0.370 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to changes in the expected timing of receipts.
- property, plant and equipment: the increase of \$3.940 million in the 2011-12 estimated outcome from the original budget is mainly due to the revaluation of land as at 30 June 2011.
- current and non current payables: the increase of \$0.330 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to higher forecast level of payments to the Territory.
- reserves: the increase of \$3.935 million in the 2011-12 estimated outcome from the original budget is mainly due to the revaluation of land.

Other variations in the statement are due to the flow-on effects of the 2010-11 audited financial results.

Statement of Changes in Equity on Behalf of the Territory

Variations in the statement are explained in the notes above.

Statement of Cash Flows on Behalf of the Territory

Variations in the statement are explained in the notes above.

COMMUNITY SERVICES DIRECTORATE

Purpose

The work of the Community Services Directorate (the Directorate) is shaped by whole of government priorities which promote the participation and wellbeing of the Canberra community. The focus and responsibility of the Directorate is broad and includes a range of policy and programs which deliver essential services to individuals, their families and the ACT community more broadly.

Services are targeted to people with a disability, children and young people, families, carers, women, Aboriginal and Torres Strait Islander peoples, and people who are ageing. Programs include multicultural affairs, volunteering, community services and facilities, concessions, social housing, therapy services, and arts and cultural programs.

The Directorate provides an integrated approach to developing policy and delivering human services. Central to this approach is a commitment to value and to build the cultural and social capital in the ACT, and to support and engage people who are the most marginalised and vulnerable in our community.

The Directorate is committed to recognising the stage of life and circumstances of its clients and to facilitating an outcome that is focused on their individual needs. This is reflected in the Directorate's Strategic Plan which articulates participation as the central driver of its work, and is supported by five goals:

- a positive start – individuals and families receive services and support when they are needed;
- support to grow and develop – individuals and families have the skills, support and information to join in;
- a productive life – people of Canberra are valued contributors to our community;
- a connected community – people of Canberra come together to build a vibrant, resilient and connected community; and
- a leading organisation – leading in the way we work for the people of Canberra.

Participation, and its elements of engaging, learning, working and having a voice, is about ways to achieve better outcomes for everyone in the ACT.

2012-13 Priorities

Strategic and operational issues to be pursued in 2012-13 include:

- implementing the *Community Services Directorate Strategic Plan 2012–15* based around the Vision of Participation – Engage, Learn, Work and Have a Voice;
- implementing the *National Quality Framework* for education and care services, including educator to child ratios, and strategies to up skill the workforce to meet qualification requirements;
- finalising the construction of Holder Childcare Centre and Holt Childcare Centre upgrades and undertaking the Civic Childcare Centre feasibility study;

- providing additional staff for Care and Protection Services to meet community needs and incentives to attract and retain staff;
- enhancing the capacity of the Out of Home Care sector to provide support to children and young people in a range of community-based settings;
- continuing the successful Therapy Assistants Program for the ACT Schools' outreach program;
- implementing new prevention and diversion approaches in the ACT youth justice system as part of a *Blueprint for Youth Justice*;
- supporting further improvements to Care and Protection Services, including systems development, professional development and practice improvement with a particular focus on enhancing decision making and cultural competence;
- implementing the strategic priorities within *Future Directions, Towards Challenge 2014*;
- working in partnership with the Australian Government and other jurisdictions to implement a National Disability Insurance Scheme (NDIS);
- implementing a Community Visitors Scheme;
- delivering early intervention and prevention initiatives that focus on services for Aboriginal and Torres Strait Islander (ATSI) children and families through initiatives such as the West Belconnen Child and Family Centre;
- continuing to work closely with Housing ACT to leverage our services and assets to the benefit of our shared clients;
- introducing an electronic smart card system to replace paper vouchers for the Taxi Subsidy Scheme;
- promoting the Targeted Assistance Website to the community and providing access to 'no interest' loans;
- working with the community sector to build its sustainability, including implementation of Equal Remuneration Case Pay Outcome;
- progressively implementing an Outcomes Based Service Funding Agreement Purchasing Framework across all community providers;
- partnering with multicultural communities to promote a diverse and inclusive community;
- providing nationally accredited job-ready training to members of the ATSI community through the Community Helping Aboriginal Australians Negotiate Choices Leading to Employment and Success (CHANCES) Program;
- engaging with ATSI communities, including the ATSI Elected Body, to improve outcomes and advance reconciliation;
- providing support to members of the local ATSI communities to undertake certificate training in children's services so that they can participate in childcare and early childhood settings in the ACT;

- implementing the ACT Women's Plan 2010–15 and whole of government strategy for the ACT Prevention of Violence against Women and Children Strategy;
- implementing the 2010–14 Strategic Plan for Positive Ageing through the 2012–14 Action Plan;
- implementing a new arts ACT Policy linking with the new National Cultural Policy and delivering programs resulting from the Loxton Arts Review, including creating arts hubs, on-line grant programs, community cultural inclusion officers and engaging with national arts, health and education strategies;
- undertaking improvements to the Tuggeranong Arts Centre and completing the feasibility study for Stage 2 of the Belconnen Arts Centre;
- undertaking a feasibility study and design for the development of a community hub in the Woden/Weston Creek region;
- completing the refurbishment of the Flynn Community Hub;
- implementing integrated approaches to service delivery which are person centred and tailored to meet individual needs;
- engaging with service users and stakeholders in the co-design of policies and programs; and
- continuing to implement the Respect Equity Diversity (RED) Framework to create a positive and productive work environment.

Business and Corporate Strategies

In accordance with its Strategic Plan, the Directorate works with community organisations; maintaining a person centred approach within a human rights framework, and places an emphasis on strengthening the skills and professionalism of its people and encouraging work life balance and staff retention.

The Directorate will continue to develop its information management systems to deliver efficient and effective services. The Directorate maintains a comprehensive governance framework which identifies its strategic risks and oversights reporting and accountability. Each area of the Directorate has a business plan that includes the strategic risks and mitigation plans which are monitored by the Board of Management and the Audit and Review Committee.

Estimated Employment Level

2010-11 Actual	2011-12 Budget	2011-12 Est. Outcome ¹	2012-13 Budget
880 Staffing (FTE)	906	944	932

Note:

1. The increase in the 2011–12 estimated outcome from the 2011–12 Budget is mainly due to staffing for programs funded by the Commonwealth, additional staff associated with reviews by the Human Rights Commissioner and the Public Advocate, staff engaged for strategic projects and workforce planning savings achieved through reduction in administrative costs.

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 increased funding in the disability services sector has on reaching the target population of approximately 12,000 people with a profound or severe core activity limitation in the ACT community.

Strategic Indicator 1: Number of Service Users by Service Type Accessed

2011-12 Budget No.	2012-13 Budget No.	2013-14 Estimate No.	2014-15 Estimate No.	2015-16 Estimate No.
4,025	4,260 ¹	4,300	4,340	4,380

Note:

1. The increase in the 2012–13 Budget is due to improved data collection and the implementation of a new forecast model.

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 service is an indicator of the availability of services to improve outcomes for people with physical, intellectual, communication and other functional difficulties.

Strategic Indicator 2: Number of Clients Accessing Services

2011-12 Budget No.	2012-13 Budget No.	2013-14 Estimate No.	2014-15 Estimate No.	2015-16 Estimate No.
4,310	4,410 ¹	4,410	4,320	4,320

Note:

1. The increase in the 2012-13 Budget is due to the continuation of the Therapy Assistants Program.

Strategic Objectives and Indicators cont.

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

2011-12 Budget No.	2012-13 Budget No.	2013-14 Estimate No.	2014-15 Estimate No.	2015-16 Estimate No.
1,300	1,720 ¹	1,920	2,000	2,050

Note:

1. The increase in the 2012–13 Budget is due to the integration of the Schools as Communities Program with services delivered through the Child and Family Centres.

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

	2011-12 Budget %	2012-13 Budget %	2013-14 Estimate %	2014-15 Estimate %	2015-16 Estimate %
Re-substantiation Rate - Within 3 Months	15	15	15	15	14
Re-substantiation Rate - Within 12 Months	30	28	28	28	26

Strategic Objectives and Indicators cont.

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

2011-12 Budget \$'000	2012-13 Budget \$'000	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
6,863	7,499	7,793	7,986	8,154

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

	2011-12 Budget No.	2012-13 Budget No.	2013-14 Estimate No.	2014-15 Estimate No.	2015-16 Estimate No.
Multicultural Groups	150	250	150	150	150
Community Groups	90	120	90	90	90
Total	240	370 ¹	240	240	240

Note:

1. The increase in 2012–13 Budget is due to the expected expansion of the National Multicultural Festival for the Centenary of Canberra in 2013.

Strategic Objective 7

Provision of Services that Improve Outcomes for Young People Involved with the Justice System

The Directorate aims to improve outcomes by providing support services to young people at risk and support and supervision of young offenders.

Recidivism rates measure the return of young people to the youth justice system, after receiving a final Court Order, and are an indicator of outcomes for young people, in particular whether interventions have been successful in assisting young people to exit the youth justice system.

Strategic Objectives and Indicators cont.

Strategic Indicator 7: Recidivism of Young People

	2011-12 Budget %	2012-13 Budget %	2013-14 Estimate %	2014-15 Estimate %	2015-16 Estimate %
Recidivism of Sentenced Young People in Custody	44.5	44	43.5	43	42.5
Recidivism of Young People on Community Based Orders	35.5	35	34.5	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

2011-12 Budget %	2012-13 Budget %	2013-14 Estimate %	2014-15 Estimate %	2015-16 Estimate %
68	70	70	70	70

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000
	Output Class 1			
Disability and Therapy Services	99,408	99,448	96,312	97,165
Output 1.1: Disability Services and Policy	86,251	86,026	83,738	84,243

Note:

1. Total cost includes depreciation and amortisation of \$0.891 million in the 2011-12 estimated outcome and the 2012-13 Budget.

Output Description

Provision of high quality community based, consumer focused disability services through government and non government service providers to meet the accommodation support, community access and support, respite care and wellbeing needs of people with moderate to severe disabilities.

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.2: Therapy Services	13,157	13,422	12,574	12,922

Output Description

Provision of therapy services for children with delays in development from birth to age eight, and for children, young people and adults with disabilities (i.e. from birth to 65 years), including counselling and support, and assistance with physical, intellectual, communication and other functional disabilities.

	Total Cost ¹		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 2				
Early Intervention	24,905	26,584	22,875	24,545
Output 2.1: Child and Family Centre Program	3,829	3,968	3,543	3,586

Note:

1. Total cost includes depreciation and amortisation of \$1.116 million in the 2011-12 estimated outcome and \$0.919 million in the 2012-13 Budget.

Output Description

Provision of an early intervention and prevention program for children from birth to age five and their families. The program provides a range of universal and targeted parenting information and support services, specialist clinical services, community development and community education programs, including the Parents as Teachers and Schools as Communities Programs. Services are delivered in partnerships with other agencies, local community organisations and service providers.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 2.2: Children Services	21,076	22,616	19,332	20,959

Output Description

Provision of services to assist children, young people and families to participate in a range of community activities and prevention/intervention services. The output includes assessment and monitoring of the operation of education and care services.

Output Classes cont.

	Total Cost ¹		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 3				
Community Development and Policy	34,304	36,095	27,957	29,184
Output 3.1: Community Services	15,447	16,927	10,757	11,848

Note:

1. Total cost includes depreciation and amortisation of \$5.024 million in the 2011-12 estimated outcome and \$5.393 million in the 2012-13 Budget.

Output Description

Provision of a variety of community support and development activities, including administration of a range of concessions and benefits to low income earners and management of community facilities.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 3.2: Community Affairs	6,985	7,179	6,458	6,551

Output Description

Provision of support and policy development activities, including multicultural affairs, the ageing, the status of women and Aboriginal and Torres Strait Islander affairs.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 3.3: Arts Policy, Advice and Programs	11,872	11,989	10,742	10,785

Output Description

Implementation of Government policies and priorities, facilitation and development, and community participation in the arts. Arts Policy, Advice and Programs will:

- deliver a range of arts programs, projects and initiatives;
- develop and implement arts policy;
- develop, manage and maintain a range of arts facilities; and
- provide support to and participate in advisory mechanisms in the arts.

Output Classes cont.

	Total Cost ¹		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 4				
Children, Youth and Family Services	74,159	81,394	69,768	78,305
Output 4.1: Youth Services	24,433	25,792	22,246	24,075

Note:

1. Total cost includes depreciation and amortisation of \$3.227 million in the 2011-12 estimated outcome and \$2.288 million in the 2012-13 Budget.

Output Description

Provision of support services to young people at risk and support and supervision of young offenders.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 4.2: Care and Protection Services	49,726	55,602	47,522	54,230

Output Description

Provision of care and protection services for children and young people, promote their safety within the family unit and, where a child is at risk and cannot remain within the family home, support the child in out of home care.

Accountability Indicators

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Output Class 1: Disability and Therapy Services			
Output 1.1: Disability Services and Policy			
a. Accommodation support (number of places)	500	500	500
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.			
b. Community support (number of people accessing service)	980	980	1,000 ¹
Services that provide the support needed for a person with a disability to live in a non-institutional setting. These include: behaviour/specialist intervention, counseling, case management, local coordination and development.			
c. Community access (hours of service)	233,000	233,000	245,000 ²
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.			
d. Respite – centre based (number of bed nights)	8,100	8,100	8,100
Respite care provided in community setting similar to a ‘group home’ structure and respite care provided in other centre based settings.			
e. Respite – in own home (number of hours)	50,000	50,000	50,000
Respite care provided in the individual’s own home. This includes hours purchased from the non government sector.			
f. Client satisfaction as measured by annual survey	75%	75%	75%
The satisfaction of clients and funded organisations with the relationship with the Directorate and service delivery and contract management by the Directorate.			
g. Cost per head of population	\$235.10	\$237.46	\$234.44

Notes:

1. The increase in the 2012-13 target is due to the higher demand by school leavers for additional access to planning support.
2. The increase in the 2012-13 target is due to the expected higher number of school leavers who have an ongoing need for support and who are offered the equivalent of two days of daytime support.

Accountability Indicators cont.

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Output 1.2: Therapy Services			
a. Hours of therapy services provided	66,400	66,400	66,500 ¹
Hours of therapy services to an individual, group or the community. Hours of service to an individual may include assessments, intervention, consultations with families or other providers of service to the client.			
b. Average cost per hour of therapy service to an individual or group	\$194.46	\$198.15	\$201.83
c. Client satisfaction with therapy service as measured by annual survey	85%	85%	85%
d. New referrals actioned within five working days	95%	95%	95%
New referrals are taken by intake and through the Drop In Clinics. The team leaders will accept these referrals within the five working days of being formally documented as a referral.			

Note:

1. The increase in the 2012-13 target is due to additional hours from the Therapy Assistants Program.

Accountability Indicators cont.

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Output Class 2: Early Intervention			
Output 2.1: Child and Family Centre Program			
a. Number of group sessions ¹	350	390 ²	550 ³
A group session is an evidenced based session that aims to improve parents' skills and knowledge about parenting, or aims to improve children's social and emotional wellbeing. They may be delivered in partnership with other organisations/services to strengthen community capacity to support parents.			
b. Number of Community Development/Education Programs	170	190 ²	200
Any activity that engages the community, in which the general community participates, or which is targeted at the community in general.			
c. Number of families supported through the Parents as Teachers Program	80	80	80
Families are supported through Government provided Parents as Teachers Program (a universal home visiting program that provides families with information and skills appropriate to their child's development during the first three years).			
d. Number of children or young people receiving targeted intervention services through the Schools as Communities Program	420	420	n/a ⁴
The Schools as Communities Program provides community development to targeted communities with workers based in school settings.			
e. Number of group sessions delivered through the Schools as Communities Program	140	140	n/a ⁴
f. Client satisfaction with services	90%	90%	90%
g. Cost per head of population	\$10.38	\$10.54	\$10.81

Notes:

1. This indicator has been renamed. It was previously reported as "Number of parenting sessions".
2. The increase in the 2011-12 estimated outcome is the result of the increase in service provision at the West Belconnen Child and Family Centre.
3. The increase in the 2012-13 target is due to the integration of the Schools as Communities Program with the services delivered through the Child and Family Centres.
4. Discontinued indicator. The Schools as Communities Program has been integrated with the services delivered through the Child and Family Centres.

Accountability Indicators cont.

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Output 2.2: Children's Services			
a. Occasions of licence administration and compliance monitoring ¹	465	437 ²	n/a
Visits to licensed children's services to assess compliance with the <i>Children and Young People Act 2008</i> .			
b. Number of visits to licensed education and care services	280	280	504 ³
Visits to licensed education and care services to regulate and enforce the National Quality Standards under the <i>Education and Care Services National Law (ACT) Act 2011</i> or assess compliance with the <i>Children and Young People Act 2008</i> .			
c. Education and care services satisfaction with assessment and monitoring functions ⁴	85%	85%	85%
An annual survey that measures the extent to which licensed education and care services are satisfied with the way their services are regulated, including interactions with the Directorate and offering of advice and support.			
d. Cost per occasion of licence administration and compliance monitoring ⁵	\$1,575	\$1,676 ⁶	n/a
e. Cost per visit to licensed education and care services ⁷	n/a	n/a	\$2,901

Notes:

1. Discontinued indicator, following the introduction of the National Quality Framework Standards from 1 January 2012.
2. The decrease in the 2011-12 estimated outcome is due to the introduction of the new National Quality Framework standards from 1 January 2012.
3. The increase in the 2012-13 target is due to the full year impact of the introduction of the National Quality Framework standards.
4. This indicator has been renamed. It was previously reported as "Children's services satisfaction with licensing functions".
5. Discontinued indicator, following the introduction of the National Quality Framework Standards from 1 January 2012.
6. The increase in the 2011-12 estimated outcome is due to fewer occasions of licence administration and compliance monitoring (see note 2).
7. New indicator, following the introduction of the National Quality Framework Standards from 1 January 2012.

Accountability Indicators cont.

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Output Class 3: Community Development and Policy			
Output 3.1: Community Services			
a. Number of partnership forums with the community	16	16	16
The Joint Community Government Reference Group, the Community Recovery Sub-Committee, Community Services Program Forums and the Regional Community Services Forums are held to foster strategic partnerships to improve sector viability in the ACT.			
b. Number of Community Capacity Building projects supported	15	15	15
Number of grants allocated to assist community organisations to strengthen capacity, sustainability and address disadvantage in the community.			
c. Number of visits to community service organisations	26	26	26
The number of funded service organisations visited during the financial year.			
d. Tenant satisfaction with management of community facilities as measured by annual survey	80%	80%	80%
The annual survey measures the standard of service and assistance Community Facility Managers receive from the Directorate.			
e. Funded organisations' satisfaction with government contract administration (as measured by annual survey)	85%	85%	85%
Measures the extent to which non government entities that administer and provide services contracted by the government are satisfied with the way their contracts are administered, including management of contract compliance through monitoring contractual requirements and service delivery quality, disbursement of contract payments and offering advice and support to service providers.			
f. Cost per head of population	\$41.99	\$42.53	\$46.13 ¹

Note:

1. The increase in the 2012–13 target is mainly due to funding for new initiatives.

Accountability Indicators cont.

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Output 3.2: Community Affairs			
a. Percentage of participants that successfully complete the Work Experience and Support Program for Migrants	85%	85%	85%
This program provides an opportunity for migrants to gain formal office based training and work experience in an Australian workplace. Participants attain skills in office administration, computing and communication.			
b. Number of grant programs administered (Women's and Seniors grants, Multicultural Radio grants, Ethnic Languages grants and Multicultural grants)	5	5	5
c. Number of Ministerial Councils that received secretariat support and policy advice	4	4	4
Councils include the United Ngunnawal Elders Council, Ministerial ACT Muslim Advisory Council, Ministerial Advisory Council on Women and Ministerial Advisory Council on Ageing.			
d. Number of contacts made with the Women's Information and Referral Centre	10,000	12,000 ¹	12,000 ¹
The Women's Information and Referral Centre provides information and referral services to women and their families.			
e. Cost per head of population	\$19.33	\$19.23	\$19.56

Note:

1. The increase in the 2011–12 estimated outcome and the 2012–13 target is due to an increase in the use of internet technology and postal services.

Accountability Indicators cont.

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Output 3.3: Arts Policy, Advice and Programs			
a. Manage the Community Outreach Program ¹	1	1	n/a
This measure covers the management of the ACT Government's agreement with the Australian National University for the delivery of the Community Outreach Program.			
b. Administer and manage the ACT Cultural Council ¹	1	1	n/a
This measure covers the administration and management of the ACT Cultural Council, including administering the appointment of members, members' remuneration, maintaining the Council's Charter, and the preparation of meeting papers.			
c. Participate in Commonwealth Government advisory and funding mechanisms ¹	3	3	n/a
This measure covers participation in the Cultural Ministers Council and Cultural Ministers Council Standing Committee, and liaison with the Australia Council for the Arts.			
d. Provide support for administrative arrangements associated with the Cultural Facilities Corporation ¹	4	4	n/a
This measure covers artsACT's responsibilities to the Minister in relation to the Cultural Facilities Corporation Board appointments and quarterly reporting.			
e. Deliver the ACT Arts Fund and associated awards and prizes ¹	8	8	n/a
The ACT Arts Fund is a program of arts-development grants made under eight categories to arts organisations, groups and individual artists, as well as a range of awards and prizes.			
f. Manage ACT Arts Fund Key Arts Organisations ¹	18	18	n/a
This measure covers the management of arts funding to the ACT's eighteen Key Arts Organisations in accordance with their Deeds of Grant and License Agreements.			
g. Manage single-line funded Key Arts Organisations ¹	2	2	n/a
This measure covers the management of arts funding to the ACT's two single-line-funded Key Arts Organisations in accordance with their Deeds of Grant and License agreements. These organisations are the Canberra Glassworks and Belconnen Arts Centre.			
h. Manage Program-funded organisations ¹	7	7	n/a
This measure covers the management of arts funding to the ACT's seven Program-funded arts organisations in accordance with their Deeds of Grant and License Agreements.			
i. Manage the Public Arts Program ¹	5	5	n/a
This measure covers project management of the commission or acquisition and installation of public art in five categories.			
j. Administer and manage the ACT Public Art Panel ¹	1	0 ²	n/a
This measure covers the administration and management of the Public Art Panel, including administering the appointment of members, members' remuneration and secretariat services.			
k. Manage Community Facilities ¹	13	13	n/a
This measure covers the annual funding program for a full range of cyclical and unplanned maintenance for the thirteen art facilities by artsACT.			

Accountability Indicators cont.

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Output 3.3: Arts Policy, Advice and Programs cont.			
l. Provide secretariat support to the ACT Cultural Council ³	n/a	n/a	6
Secretariat support for bi-monthly meetings of the Council and liaison with the Minister's Office.			
m. Support for arts activity in the ACT (\$'000) ³	n/a	n/a	\$7,500
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.			
n. Tenant satisfaction with management of Community Arts Facilities ³	n/a	n/a	85%
The annual survey measures the standard of service and assistance the community arts facility managers receive from artsACT.			

Notes:

1. Discontinued indicators replaced with improved performance monitoring indicators.
2. The ACT Public Art Panel ceased in June 2011.
3. New indicator to improve performance monitoring.

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Output Class 4: Children, Youth and Family Services			
Output 4.1: Youth Services			
a. Number of custody days used annually	8,000	8,000	8,000
The number of days served in custody by a young person.			
b. Number of Community Youth Justice clients	280	315 ¹	315 ¹
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.			
c. Number of individual clients supported by the Turnaround Program	35	38	38
Turnaround is a program providing integrated support to young people aged between 12 to 18 years requiring intensive support.			
d. Number of children or young people receiving targeted intervention services through the Adolescent Day Unit and Youth Connection Service	116	116	116
The Adolescent Day Unit supports young people aged 12 to 15 years to work towards returning to school or vocational education programs. Youth Connections works with young people who are at risk of leaving school early.			
e. Average cost per Youth Services client	\$19,460	\$18,310 ²	\$21,835 ³

Notes:

1. The increase in the 2011-12 estimated outcome and the 2012-13 target is due to support being provided to a higher number of young people remanded into custody by police, and then released by the Court at the first appearance.
2. The decrease in the 2011-12 estimated outcome reflects a higher number of clients (see note 1).
3. The increase in the 2012-13 target is mainly due to funding for new initiatives.

Accountability Indicators cont.

	2011-12 Target	2011-12 Est. Outcome	2012-13 Target
Output 4.2: Care and Protection Services			
a. Child Protection Reports and Child Concern Reports about children and young people	14,000	14,000	14,500 ¹
Child Concern Reports and Child Protection Reports are defined in the <i>Children and Young People Act 2008</i> .			
b. Reports requiring appraisal	1,700	2,000 ²	2,000 ²
A report is considered to require an appraisal if, on the basis of the information received and known history of the child or young person, appears to be reasonable risk of abuse or neglect, or that the child or young person is likely to be in need of care.			
c. Number of child protection reports received and proceeding to appraisal that were substantiated	900	900	900
An appraisal of a child or young person and their situation is recorded as 'substantiated' if in the professional opinion of the Care and Protection worker there is reasonable cause to believe that the child has been suffering, is suffering or is likely to suffer physical or sexual abuse, neglect or other significant harm.			
d. Total number of children and young people receiving care and protection services	1,200	1,200	1,200
Includes all children being supported or appraised.			
e. Number of Aboriginal and Torres Strait Islander children and young people receiving support	300	300	300
Number of Aboriginal and Torres Strait Islander children and young people receiving support from Aboriginal and Torres Strait Islander Services or Child Protection Services.			
f. Total number of children and young people for whom the Director-General has parental responsibility	560	570 ³	580 ³
As defined by the <i>Children and Young People Act 2008</i> .			
g. Total out of home care days used annually	210,000	210,000	220,500 ⁴
Out of home care includes foster care, kinship care, residential care and refuges.			
h. Number of out of home care days used by Indigenous children and young people	50,000	50,000	50,000
Number of out of home care days used for Indigenous children and young people. Out of home care includes foster care, kinship care, residential care and refugees.			
i. Average cost per out of home care day	\$135	\$135	\$154 ⁵
j. Number of adoptions	15	15	15
Number of adoption orders granted including inter-country, local and step family adoptions.			

Notes:

1. The increase in the 2012-13 target is due to the continuing trend in public awareness and reporting patterns.
2. The number of reports proceeding to appraisal fluctuates depending on the number of reports received. The increase in the 2011-12 estimated outcome and the 2012-13 target are due to the continuing increase based on current outcomes of internal analysis of trends.
3. The increase in the 2011-12 estimated outcome and the 2012-13 target are due to the continuing trend over the past few years of a steady increase in the number of children for whom the Director-General has responsibility.
4. The increase in the 2012-13 target is in line with the national and local trend where children come into care younger and stay longer. Respite for children in out of home care and for children at home on orders also contributes to the increase.
5. The increase in the 2012-13 target is mainly due to funding for new initiatives.

Changes to Appropriation

Changes to Appropriation – Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	216,197	218,074	218,833	223,095	223,095
2nd Appropriation					
Revised Wage Parameters	446	1,730	1,702	1,724	1,743
FMA Section 16B Rollovers from 2010-11					
National Disaster Resilience Program	200	-	-	-	-
Public Art	163	-	-	-	-
Business and Industrial Relations Support for Community Organisation	100	-	-	-	-
Commonwealth Grants – National Quality Agenda for Early Childhood Education and Care NP	30	-	-	-	-
Prevention of Violence Against Women	16	-	-	-	-
2012-13 Budget Policy Adjustments					
Therapy Assistants Program	-	517	524	-	-
Assisting People on Low Incomes	-	185	240	185	130
Additional Positions for Care and Protection Services	-	1,196	1,210	1,462	1,478
Out of Home Care Costs	-	4,936	5,118	5,306	-
Early Childhood Education and Care National Quality Framework Reforms	-	942	705	-	-
Blueprint for Youth Justice	-	1,320	1,355	1,390	1,427
Community Visitors Scheme	-	100	195	200	-
Early Childhood Playgroup Program	-	30	31	32	-
Strengthening Care and Protection Services	-	250	150	150	-
Community Helping Aboriginal Australians to Negotiate Choices Leading to Employment and Success (CHANCES)	-	180	-	-	-
Aboriginal and Torres Strait Islander Support and Capacity Building Program	-	100	-	-	-
Civic Childcare Centre (Feasibility)	-	350	-	-	-
Upgrade of Community Facilities and Childcare Centre Improvements	-	150	154	158	162
Tuggeranong Arts Centre Improvements	-	-	-	62	63
Social and Community Services (SACS) Pay Equity Award	-	169	607	1,017	1,482
Savings Initiatives	-	(1,833)	(2,913)	(4,014)	(5,035)
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	(288)	(295)	(302)	3,727
Revised Indexation Parameters – Community Sector Indexation	-	(119)	(123)	(128)	221
Revised Superannuation Parameters	-	218	318	213	(66)
Revised Notional Superannuation Contributions	-	638	628	636	643
Transfer – National Disaster Resilience Program to HACT	(150)	-	-	-	-
Transfer – Funding for Equal Remuneration Project Team from Health and HACT	-	245	253	261	-
Transfer – artsACT Procurement Fee from CMCD	-	69	71	73	75
Transfer – Funeral Program to Territorial	-	(50)	(51)	(52)	(53)
Rollover – Supporting Youth Transitioning from Out of Home Care	(90)	90	-	-	-
2012-13 Budget	216,912	229,199	228,712	231,468	229,092

Changes to Appropriation cont.

Changes to Appropriation – Territorial

	2011-12	2012-13	2013-14	2014-15	2015-16
Payment for Expenses on Behalf of Territory	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	39,893	41,438	43,075	44,760	44,760
Revised Indexation Parameters	-	(101)	(104)	(106)	1,010
Commonwealth Grants – Concessions for Pensioners NP	205	271	277	358	445
Transfer – Funeral Program from Controlled	-	50	51	52	53
2012-13 Budget	40,098	41,658	43,299	45,064	46,268

Changes to Appropriation – Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	27,371	14,653	2,519	2,601	2,601
FMA Section 16B Rollovers from 2010-11					
Tuggeranong 55 Plus Club	954	-	-	-	-
Percent-for-art Scheme	736	-	-	-	-
Public Art	439	-	-	-	-
Flynn Childcare Centre	301	-	-	-	-
Commonwealth Grants – Indigenous Early Childhood Development – Third Child and Family Centre NP	289	-	-	-	-
Watson Arts Centre – Additional Studios and Residence	286	-	-	-	-
Watson Arts Centre – Five Studios Forward Design	83	-	-	-	-
Extension to the Street Theatre (Design)	118	-	-	-	-
Strathnairn Homestead Kitchen, Toilet and Veranda Improvement	95	-	-	-	-
Regional Community Facilities Car Parks and Building Facades	76	-	-	-	-
Capital Upgrades Program	51	-	-	-	-
Manuka Arts Centre – Landscape Works	22	-	-	-	-
Strathnairn Homestead – Bronze Foundry Workshop	18	-	-	-	-
Strathnairn Homestead – Additional Studio Space and Landscaping	10	-	-	-	-
Client Information Management System	14	-	-	-	-
Baringa Childcare Centre	6	-	-	-	-
Commonwealth Grants – Concessions for Pensioners NP	3	-	-	-	-
2012-13 Budget Policy Adjustments					
Woden/Weston Creek Community Hub (Feasibility and Forward Design)	-	275	275	-	-
Upgrade of Community Facilities and Childcare Centre Improvements	-	1,000	1,500	-	-
Replacement of Canberra Seniors Centre (Design)	-	-	650	-	-
Tuggeranong Arts Centre Improvements	-	800	1,200	-	-
Belconnen Arts Centre Stage 2 (Feasibility and Forward Design)	-	300	-	-	-
Flynn Regional Community Hub – Stage 2	-	1,200	-	-	-

Changes to Appropriation cont.

Changes to Appropriation – Controlled					
	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Injections cont.	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget Technical Adjustments					
Capital Upgrades Indexation	-	-	-	-	65
Transfer – Fitters' Workshop from EDD	2,500	1,400	-	-	-
Transfer – Taxi Subsidy Scheme from Territorial	-	300	-	-	-
Rollover – Flynn Regional Community Hub	1,200	(1,200)	-	-	-
Rollover – Holt Preschool Refurbishment	(400)	400	-	-	-
Rollover – Child Death Review Committee	(100)	100	-	-	-
Rollover – Upgrade of Early Childhood Facilities	(2,830)	2,830	-	-	-
Rollover – Holder Early Childhood Centre	(4,750)	4,750	-	-	-
Rollover – Bimberi Security Upgrade	(355)	355	-	-	-
Rollover – Glassworks and Other Arts Facilities – Fire Systems Improvements	(100)	100	-	-	-
Rollover – Street Theatre Extension	(680)	680	-	-	-
Rollover – Strathnairn Facility Improvements	(100)	100	-	-	-
Rollover – Fitters' Workshop Kingston Foreshore	(2,350)	2,350	-	-	-
Rollover – Public Art Scheme	(600)	600	-	-	-
Cessation – Flynn Regional Community Hub	-	-	-	-	(25)
2012-13 Budget	22,307	30,993	6,144	2,601	2,641
Changes to Appropriation – Territorial					
	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	300	-	-	-	-
2012-13 Budget Technical Adjustments					
Rollover – Taxi Subsidy Scheme	(300)	300	-	-	-
Transfer – Taxi Subsidy Scheme to Controlled	-	(300)	-	-	-
2012-13 Budget	-	-	-	-	-

2012-13 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
New Capital Works						
Civic Childcare Centre (Feasibility)	350	-	350	-	-	Jun 2013
Woden/Weston Creek Community Hub (Feasibility and Forward Design)	550	-	275	275	-	Jun 2014
Upgrade of Community Facilities and Childcare Centre improvements	2,500	-	1,000	1,500	-	Jun 2014
Replacement of Canberra Seniors Centre (Design)	650	-	-	650	-	Jun 2014
Tuggeranong Arts Centre Improvements	2,000	-	800	1,200	-	Jun 2014
Flynn Regional Community Hub Stage 2	1,200	-	1,200	-	-	Jun 2013
Belconnen Arts Centre Stage 2 (Feasibility and Forward Design)	300	-	300	-	-	Jun 2013
Total New Capital Works	7,550	-	3,925	3,625	-	
Capital Upgrades						
Community, Youth and Childcare Facilities	2,163	-	2,163	-	-	
artsACT	292	-	292	-	-	
Total Capital Upgrades	2,455	-	2,455	-	-	
Total New Works	10,005	-	6,380	3,625	-	
Works in Progress						
Flynn Regional Community Hub	4,030	2,200	1,800	5	25	Jun 2013
Upgrade of Early Childhood Facilities	9,000	1,670	7,330	-	-	Jun 2013
Holt Preschool Refurbishment	500	100	400	-	-	Jun 2013
Holder Early Childhood Centre	7,500	250	7,250	-	-	Jun 2013
Bimberi Security Upgrade	1,555	1,200	355	-	-	Jun 2013
Glassworks and other Arts Facilities – Fire Systems Improvements	1,270	970	300	-	-	Jun 2013
Street Theatre Extension	3,180	600	2,580	-	-	Jun 2013
Strathnairn Facility Improvements	500	300	200	-	-	Jun 2013
Fitters' Workshop Kingston Foreshore	3,900	150	3,750	-	-	Jun 2013
Public Art Scheme	7,348	6,748	600	-	-	Various
Total Works in Progress	38,783	14,188	24,565	5	25	
Total Capital Works Program	48,788	14,188	30,945	3,630	25	

Community Services Directorate Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
216,197	Government Payment for Outputs	216,912	229,199	6	228,712	231,468	229,092
2,855	User Charges - Non ACT Government	2,855	2,902	2	2,950	2,999	3,074
27	User Charges - ACT Government	27	0	-100	0	0	0
232	Other Revenue	332	1,226	269	1,049	806	899
460	Resources Received Free of Charge	460	460	-	460	460	460
219,771	Total Revenue	220,586	233,787	6	233,171	235,733	233,525
Gains							
0	Other Gains	6,534	1,212	-81	1,236	1,264	1,620
0	Total Gains	6,534	1,212	-81	1,236	1,264	1,620
219,771	Total Income	227,120	234,999	3	234,407	236,997	235,145
Expenses							
75,905	Employee Expenses	77,812	79,717	2	78,016	77,617	77,981
10,760	Superannuation Expenses	10,817	12,114	12	11,889	11,597	11,416
35,537	Supplies and Services	35,919	38,840	8	36,160	35,441	35,982
10,314	Depreciation and Amortisation	10,258	9,491	-7	9,972	10,150	10,144
87	Borrowing Costs	87	87	-	89	91	91
97,808	Grants and Purchased Services	97,808	103,196	6	107,143	111,111	108,176
75	Other Expenses	75	76	1	78	80	83
230,486	Total Ordinary Expenses	232,776	243,521	5	243,347	246,087	243,873
-10,715	Operating Result	-5,656	-8,522	-51	-8,940	-9,090	-8,728
5	Net Effect of Correction of an Error	4,094	-1,271	-131	-1,453	-158	-175
0	Inc/Dec in Asset Revaluation Reserve Surpluses	0	41	#	49	56	66
5	Total Other Comprehensive Income	4,094	-1,230	-130	-1,404	-102	-109
-10,710	Total Comprehensive Income	-1,562	-9,752	-524	-10,344	-9,192	-8,837

Community Services Directorate Balance Sheet

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Current Assets							
866	Cash and Cash Equivalents	2,409	2,773	15	2,773	2,773	2,773
4,353	Receivables	2,724	2,724	-	2,724	2,724	2,724
26	Assets Held for Sale	72	72	-	72	72	72
300	Other Current Assets	182	182	-	182	182	182
5,545	Total Current Assets	5,387	5,751	7	5,751	5,751	5,751
Non Current Assets							
283,985	Property, Plant and Equipment	279,063	286,091	3	294,751	288,645	282,917
508	Intangibles	307	321	5	215	109	20
10,434	Capital Works in Progress	10,952	25,569	133	13,194	13,194	13,194
294,927	Total Non Current Assets	290,322	311,981	7	308,160	301,948	296,131
300,472	TOTAL ASSETS	295,709	317,732	7	313,911	307,699	301,882
Current Liabilities							
8,000	Payables	5,000	5,006	..	5,012	5,018	5,024
0	Interest-Bearing Liabilities	56	56	-	56	56	56
1,043	Finance Leases	1,331	1,353	2	1,375	1,397	1,419
18,137	Employee Benefits	20,805	21,552	4	22,302	23,050	23,798
0	Other Provisions	294	294	-	294	294	294
398	Other Liabilities	657	657	-	657	657	657
27,578	Total Current Liabilities	28,143	28,918	3	29,696	30,472	31,248
Non Current Liabilities							
0	Interest-Bearing Liabilities	126	126	-	126	126	126
2,269	Finance Leases	1,670	1,501	-10	1,332	1,163	994
1,945	Employee Benefits	1,843	2,005	9	2,125	2,247	2,369
0	Other	911	911	-	911	911	911
4,214	Total Non Current Liabilities	4,550	4,543	..	4,494	4,447	4,400
31,792	TOTAL LIABILITIES	32,693	33,461	2	34,190	34,919	35,648
268,680	NET ASSETS	263,016	284,271	8	279,721	272,780	266,234
REPRESENTED BY FUNDS EMPLOYED							
199,713	Accumulated Funds	215,179	236,393	10	231,794	224,797	218,185
68,967	Reserves	47,837	47,878	..	47,927	47,983	48,049
268,680	TOTAL FUNDS EMPLOYED	263,016	284,271	8	279,721	272,780	266,234

Community Services Directorate Statement of Changes in Equity

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
142,350	Opening Accumulated Funds	194,784	215,179	10	236,393	231,794	224,797
53,195	Opening Asset Revaluation Reserve	47,837	47,837	-	47,878	47,927	47,983
195,545	Balance at the Start of the Reporting Period	242,621	263,016	8	284,271	279,721	272,780
Comprehensive Income							
5	Net Effect of Correction of an Error	4,094	-1,271	-131	-1,453	-158	-175
-10,715	Operating Result for the Period	-5,656	-8,522	-51	-8,940	-9,090	-8,728
0	Inc/Dec in Asset Revaluation Reserve Surpluses	0	41	#	49	56	66
-10,710	Total Comprehensive Income	-1,562	-9,752	-524	-10,344	-9,192	-8,837
-15,772	Transfer to/from Accumulated Funds	0	0	-	0	0	0
15,772	Movement in Asset Revaluation Reserve	0	0	-	0	0	0
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
27,371	Capital Injections	22,307	30,993	39	6,144	2,601	2,641
-350	Capital Distributions to Government	-350	-350	-	-350	-350	-350
56,824	Inc/Dec in Net Assets due to Admin Restructure	0	364	#	0	0	0
83,845	Total Transactions Involving Owners Affecting Accumulated Funds	21,957	31,007	41	5,794	2,251	2,291
Closing Equity							
199,713	Closing Accumulated Funds	215,179	236,393	10	231,794	224,797	218,185
68,967	Closing Asset Revaluation Reserve	47,837	47,878	..	47,927	47,983	48,049
268,680	Balance at the End of the Reporting Period	263,016	284,271	8	279,721	272,780	266,234

Community Services Directorate Cash Flow Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
216,197	Cash from Government for Outputs	216,912	229,199	6	228,712	231,468	229,092
2,882	User Charges	2,882	2,902	1	2,950	2,999	3,074
14,493	Other Receipts	13,865	17,009	23	14,570	14,278	13,818
233,572	Operating Receipts	233,659	249,110	7	246,232	248,745	245,984
Payments							
74,855	Related to Employees	75,231	78,796	5	77,131	76,734	77,097
10,743	Related to Superannuation	10,800	12,112	12	11,889	11,597	11,416
34,643	Related to Supplies and Services	34,925	37,598	8	34,859	34,070	34,520
86	Borrowing Costs	86	86	-	86	86	86
98,238	Grants and Purchased Services	98,238	103,625	5	107,572	111,540	108,605
14,335	Other	13,707	16,237	18	14,046	14,069	13,611
232,900	Operating Payments	232,987	248,454	7	245,583	248,096	245,335
672	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	672	656	-2	649	649	649
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
27,271	Purchase of Property, Plant and Equipment and Capital Works	22,307	30,877	38	6,121	2,578	2,618
100	Purchase of Land and Intangibles	0	100	#	0	0	0
27,371	Investing Payments	22,307	30,977	39	6,121	2,578	2,618
-27,371	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-22,307	-30,977	-39	-6,121	-2,578	-2,618
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
27,371	Capital Injections from Government	22,307	30,993	39	6,144	2,601	2,641
0	Receipt of Transferred Cash Balances	0	364	#	0	0	0
27,371	Financing Receipts	22,307	31,357	41	6,144	2,601	2,641
Payments							
350	Distributions to Government	350	350	-	350	350	350
322	Repayment of Finance Leases	322	322	-	322	322	322
-1	Payment of Transferred Cash Balances	0	0	-	0	0	0
671	Financing Payments	672	672	-	672	672	672
26,700	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	21,635	30,685	42	5,472	1,929	1,969
1	NET INCREASE / (DECREASE) IN CASH HELD	0	364	#	0	0	0
865	CASH AT THE BEGINNING OF REPORTING PERIOD	2,409	2,409	-	2,773	2,773	2,773
866	CASH AT THE END OF REPORTING PERIOD	2,409	2,773	15	2,773	2,773	2,773

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs:
 - the increase of \$0.715 million in the 2011-12 estimated outcome from the original budget is mainly due to programs rolled over to 2011-12 (\$0.509 million), revised wage parameters (\$0.446 million), partially offset by the transfer of the National Disaster Resilience Program to Housing ACT (\$0.150 million); and
 - the increase of \$12.287 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to new initiatives (\$10.425 million), revised wage and superannuation parameters (\$3.928 million), indexation of non-salary expenses (\$3.406 million) and funding transferred for procurement and the equal remuneration project team (\$0.314 million). This is partially offset by savings initiatives (\$2.232 million), cessation of prior year funding (\$1.976 million) and one-off expenditure in 2011-12 for programs deferred from 2010-11 (\$1.618 million).
- other revenue: the increase of \$0.894 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the full year effect of the establishment of the Affordable Rental Scheme (ARS) (\$0.263 million), contribution from states and territories towards the Australian Juvenile Justice Administrators secretariat services (\$0.207 million), Commonwealth funding for early intervention programs (\$0.356 million) and early childhood education fees (\$0.068 million).
- other gains:
 - the increase of \$6.534 million in the 2011-12 estimated outcome from the original budget is due to the transfer of properties from Housing ACT under the ARS; and
 - the decrease of \$5.322 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to fewer properties transferred to the Directorate.
- employee and superannuation expenses:
 - the increase of \$1.964 million in the 2011-12 estimated outcome from the original budget is mainly due to revised wage parameters (\$0.838 million) and the impact of the discount rate on the long service leave liability (\$1.139 million); and
 - the increase of \$3.202 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to revised wage parameters (\$2.155 million), new initiatives for 2012-13 (\$2.756 million), additional funding from the Commonwealth for early intervention programs (\$0.356 million) and funding for juvenile justice administrators secretariat services (\$0.108 million). This is partially offset by savings initiatives (\$1.485 million), the cessation of one-off funding for programs (\$0.632 million), and the transfer of injury prevention management function to Shared Services (\$0.056 million).

- supplies and services:
 - the increase of \$0.382 million in the 2011-12 estimated outcome from the original budget is mainly due to programs rolled over to 2011-12 (\$0.509 million), partially offset by the transfer of the National Disaster Resilience Program to Housing ACT (\$0.150 million); and
 - the increase of \$2.921 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to new initiatives for 2012-13 (\$2.075 million), programs rolled over from 2011–12 (\$0.090 million), indexation (\$0.751 million), realignment of expenditure from Grants and Purchased Services (\$1.499 million), the ARS expenditure (\$0.263 million), early childhood education administration, licensing and juvenile justice (\$0.167 million) and expenditure and additional payment to Shared Services for injury and prevention management (\$0.056 million). This is partially offset by cessation of prior year funding (\$1.544 million) and savings initiatives (\$0.436 million).
- depreciation and amortisation: the decrease of \$0.767 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to a technical adjustment of depreciation for leased property (\$1.198 million), partially offset by the impact of completed capital works projects.
- grants and purchased services: the increase of \$5.388 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to new initiatives for 2012-13 (\$6.042 million) and indexation (\$2.680 million), partially offset by a realignment of expenditure to expenditure to employee expenses and supplies and services (\$1.702 million), cessation of prior year funding and one-off expenditure in 2011-12 (\$1.271 million) and the impact of savings initiatives introduced in the 2010-11 Budget (\$0.311 million).
- net effect of correction: the variance is due to a technical correction of prior years accumulated depreciation.

Balance Sheet

- current assets: the increase of \$0.364 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to a residual transfer of cash from CMCD flowing from the Administrative Arrangement changes of 17 May 2011.
- non current assets:
 - the decrease of \$4.605 million in the 2011-12 estimated outcome from the original budget is mainly due to the flow-on impact of the 2010-11 audited outcome and the re-profiling of capital works (\$11.065 million), partially offset by an increase in buildings and land as a result of the establishment of the ARS in conjunction with Housing ACT (\$6.525 million); and
 - the increase of \$21.659 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the re-profiling of capital works (\$11.065 million), the transfer of the Fitters' Workshop from EDD, additional funding for capital projects (\$4.830 million) and the impact of the establishment of the ARS in conjunction with Housing ACT (\$1.212 million).

- current liabilities:
 - the increase of \$0.565 million in the 2011-12 estimated outcome from the original budget is mainly due to the flow-on impact of the 2010-11 audited outcome, the impact of the discount rate on the long service leave liability and revised wage parameters; and
 - the increase of \$0.775 million in the 2012-13 Budget from the 2011-12 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 \$0.336 million in the 2011-12 estimated outcome from the original budget is mainly due to make good provisions on leased properties (\$0.911 million) and an increase interest bearing liabilities (\$0.126 million), offset by the flow-on impact of the 2010-11 audited outcome (\$0.701 million), including a decrease in finance leases liabilities and a change to the methodology for calculating employee leave provisions.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

Community Services Directorate
Statement of Income and Expenses on Behalf of the Territory

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
39,893	Payment for Expenses on behalf of Territory	40,098	41,658	4	43,299	45,064	46,268
39,893	Total Revenue	40,098	41,658	4	43,299	45,064	46,268
39,893	Total Income	40,098	41,658	4	43,299	45,064	46,268
Expenses							
21,498	Grants and Purchased Services	21,498	22,537	5	23,620	24,841	25,461
18,395	Other Expenses	18,600	19,121	3	19,679	20,223	20,807
39,893	Total Ordinary Expenses	40,098	41,658	4	43,299	45,064	46,268
0	Operating Result	0	0	-	0	0	0
0	Total Comprehensive Income	0	0	-	0	0	0

Community Services Directorate
Statement of Assets and Liabilities on Behalf of the Territory

Budget as at 30/6/12 \$'000	Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Current Assets						
12	Cash and Cash Equivalents	17	17	-	17	17
3,390	Receivables	3,637	3,637	-	3,637	3,637
3,402	Total Current Assets	3,654	3,654	-	3,654	3,654
Non Current Assets						
300	Capital Works in Progress	0	0	-	0	0
300	Total Non Current Assets	0	0	-	0	0
3,702	TOTAL ASSETS	3,654	3,654	-	3,654	3,654
Current Liabilities						
3,402	Payables	3,654	3,654	-	3,654	3,654
3,402	Total Current Liabilities	3,654	3,654	-	3,654	3,654
3,402	TOTAL LIABILITIES	3,654	3,654	-	3,654	3,654
300	NET ASSETS	0	0	-	0	0
REPRESENTED BY FUNDS EMPLOYED						
300	Accumulated Funds	0	0	-	0	0
300	TOTAL FUNDS EMPLOYED	0	0	-	0	0

Community Services Directorate
Statement of Changes in Equity on Behalf of the Territory

Budget as at 30/6/12 \$'000	Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
0	Total Movement in Reserves	0	0	-	0	0
	Transactions Involving Owners Affecting Accumulated Funds					
300	Capital Injections	0	0	-	0	0
300	Total Transactions Involving Owners Affecting Accumulated Funds	0	0	-	0	0
	Closing Equity					
300	Closing Accumulated Funds	0	0	-	0	0
300	Balance at the End of the Reporting Period	0	0	-	0	0

**Community Services Directorate
Statement of Cash Flows on Behalf of the Territory**

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
18,948	Cash from Government for EBT	18,598	19,121	3	19,659	20,221	20,820
20,945	Cash from Government - CSO Payments	21,500	22,537	5	23,640	24,843	25,448
605	Other Receipts	575	587	2	588	589	589
40,498	Operating Receipts	40,673	42,245	4	43,887	45,653	46,857
Payments							
21,498	Grants and Purchased Services	21,498	22,537	5	23,620	24,841	25,461
19,000	Other	19,175	19,708	3	20,267	20,812	21,396
40,498	Operating Payments	40,673	42,245	4	43,887	45,653	46,857
0	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	0	0	-	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
300	Purchase of Property, Plant and Equipment and Capital Works	0	0	-	0	0	0
300	Investing Payments	0	0	-	0	0	0
-300	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	0	0	-	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
300	Capital Injections from Government	0	0	-	0	0	0
300	Financing Receipts	0	0	-	0	0	0
300	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	0	0	-	0	0	0
12	CASH AT THE BEGINNING OF REPORTING PERIOD	17	17	-	17	17	17
12	CASH AT THE END OF REPORTING PERIOD	17	17	-	17	17	17

Notes to the Budget Statements

Significant variations are as follows:

Statement of Income and Expenses on Behalf of the Territory

- payment for expenses on behalf of the Territory:
 - the increase of \$0.205 million the 2011-12 estimated outcome from the original budget is due to additional funding from the Commonwealth for concession programs; and
 - the increase of \$1.560 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to indexation (\$1.510 million).

Disability and Therapy Services Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
96,097	Government Payment for Outputs	96,312	97,165	1	98,146	100,403	101,561
1,093	User Charges - Non ACT Government	1,093	1,120	2	1,148	1,177	1,207
50	Other Revenue	50	50	-	50	50	50
142	Resources Received Free of Charge	142	142	-	142	142	142
97,382	Total Revenue	97,597	98,477	1	99,486	101,772	102,960
97,382	Total Income	97,597	98,477	1	99,486	101,772	102,960
Expenses							
34,667	Employee Expenses	35,599	35,266	-1	34,755	34,689	34,958
5,077	Superannuation Expenses	5,104	5,604	10	5,528	5,436	5,344
13,354	Supplies and Services	13,370	14,519	9	13,345	13,437	13,678
891	Depreciation and Amortisation	891	891	-	801	801	784
39	Borrowing Costs	39	39	-	40	41	41
44,404	Grants and Purchased Services	44,404	43,129	-3	45,883	48,243	49,092
1	Other Expenses	1	0	-100	0	0	0
98,433	Total Ordinary Expenses	99,408	99,448	..	100,352	102,647	103,897
-1,051	Operating Result	-1,811	-971	46	-866	-875	-937

Early Intervention Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
22,805	Government Payment for Outputs	22,875	24,545	7	24,048	22,330	22,790
0	Other Revenue	0	424	#	386	71	73
55	Resources Received Free of Charge	55	55	-	55	55	55
22,860	Total Revenue	22,930	25,024	9	24,489	22,456	22,918
22,860	Total Income	22,930	25,024	9	24,489	22,456	22,918
Expenses							
8,096	Employee Expenses	8,290	8,937	8	8,932	8,145	8,200
976	Superannuation Expenses	981	1,133	15	1,124	1,016	978
4,213	Supplies and Services	4,243	4,994	18	4,312	2,980	3,074
1,116	Depreciation and Amortisation	1,116	919	-18	919	919	919
15	Borrowing Costs	15	15	-	15	15	15
10,234	Grants and Purchased Services	10,234	10,559	3	10,696	10,881	11,230
26	Other Expenses	26	27	4	28	29	30
24,676	Total Ordinary Expenses	24,905	26,584	7	26,026	23,985	24,446
-1,816	Operating Result	-1,975	-1,560	21	-1,537	-1,529	-1,528

Children, Youth and Family Services Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
69,690	Government Payment for Outputs	69,768	78,305	12	78,167	79,786	75,570
784	User Charges - Non ACT Government	784	804	3	824	844	865
102	Other Revenue	102	309	203	102	102	102
251	Resources Received Free of Charge	251	251	-	251	251	251
70,827	Total Revenue	70,905	79,669	12	79,344	80,983	76,788
70,827	Total Income	70,905	79,669	12	79,344	80,983	76,788
Expenses							
28,105	Employee Expenses	28,755	30,214	5	29,307	29,728	29,933
4,151	Superannuation Expenses	4,172	4,888	17	4,891	4,940	4,957
10,782	Supplies and Services	10,689	10,573	-1	10,285	10,495	10,683
3,227	Depreciation and Amortisation	3,227	2,288	-29	2,308	2,308	2,308
32	Borrowing Costs	32	32	-	33	34	34
27,236	Grants and Purchased Services	27,236	33,350	22	34,268	35,281	30,832
48	Other Expenses	48	49	2	50	51	53
73,581	Total Ordinary Expenses	74,159	81,394	10	81,142	82,837	78,800
-2,754	Operating Result	-3,254	-1,725	47	-1,798	-1,854	-2,012

Community Development and Policy Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
27,605	Government Payment for Outputs	27,957	29,184	4	28,351	28,949	29,171
978	User Charges - Non ACT Government	978	978	-	978	978	1,002
27	User Charges - ACT Government	27	0	-100	0	0	0
80	Other Revenue	180	443	146	511	583	674
12	Resources Received Free of Charge	12	12	-	12	12	12
28,702	Total Revenue	29,154	30,617	5	29,852	30,522	30,859
Gains							
0	Other Gains	6,534	1,212	-81	1,236	1,264	1,620
0	Total Gains	6,534	1,212	-81	1,236	1,264	1,620
28,702	Total Income	35,688	31,829	-11	31,088	31,786	32,479
Expenses							
5,037	Employee Expenses	5,168	5,300	3	5,022	5,055	4,890
556	Superannuation Expenses	560	489	-13	346	205	137
7,188	Supplies and Services	7,617	8,754	15	8,218	8,529	8,547
5,080	Depreciation and Amortisation	5,024	5,393	7	5,944	6,122	6,133
1	Borrowing Costs	1	1	-	1	1	1
15,934	Grants and Purchased Services	15,934	16,158	1	16,296	16,706	17,022
33,796	Total Ordinary Expenses	34,304	36,095	5	35,827	36,618	36,730
-5,094	Operating Result	1,384	-4,266	-408	-4,739	-4,832	-4,251

Notes to the Output Class Statements

Significant variations are as follows:

Disability and Therapy Services Total Expenses

- the increase of \$0.040 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the impact of revised wage parameters and indexation, partially offset by savings initiatives, cessation of prior year funding and one-off 2011-12 expenditure.

Early Intervention Total Expenses

- the increase of \$1.679 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to funding for new initiatives, revised wage parameters and indexation, partially offset by savings initiatives.

Community Development and Policy Total Expenses

- the increase of \$1.791 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to funding for new initiatives and indexation, partially offset by savings initiatives and one-off 2011-12 expenditure.

Children, Youth and Family Services Total Expenses

- the increase of \$7.235 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to funding for new initiatives, revised wage parameters and indexation, partially offset by savings initiatives and one-off 2011-12 expenditure.

HOUSING ACT

Purpose

Housing ACT's principal objective is to provide safe, affordable and appropriate housing that responds to the individual circumstances and needs of low income and disadvantaged people in the community. In doing so, Housing ACT helps to alleviate social isolation and disadvantage and build a safer, stronger and more inclusive and cohesive community.

Housing ACT undertakes its activities in accordance with the Community Services Directorate's Strategic Plan 2012-2015, which is based around the following themes:

- a positive start – individuals and families receive services and support when they are needed;
- support to learn and grow – individuals and families have the skills, support and information to join in;
- a productive life – people of Canberra are valued contributors to our community;
- a connected community – people of Canberra come together to build a vibrant, resilient and connected community; and
- a leading organisation – leading the way we work for the people of Canberra.

Through focussing on these themes, Housing ACT aims to ensure that the focus on clients remains the highest priority, and thereby help to reduce poverty and exclusion for some of the most vulnerable in the community.

2012-13 Priorities

Strategic and operational issues to be pursued in 2012-13 include:

- continuing to apply the public housing asset management strategy to refurbish or replace public housing to better meet tenant needs, including to redevelop multi-unit sites and re-house aged tenants into more suitable housing;
- undertaking a range of works to improve the safety and security of elderly tenants living close to the city in larger multi-unit complexes;
- continuing to undertake works to improve the energy efficiency of public housing, focussing on building and shell improvements and reducing draughts and heat loss;
- implementing tenancy management plans for tenants exhibiting inappropriate behaviours, that address the underlying causes of such problem behaviour, including drug and alcohol misuse and providing appropriate support options to tenants;
- continuing to improve services to the most vulnerable and needy in the community, including expanding the operations of the Central Intake Service to provide improved services to people who are homeless or who are at risk of becoming homeless and undertake forward design for the implementation of a "Common Ground" model of accommodation for homeless people;
- expanding tenant employment programs in partnership with Spotless, Housing ACT's maintenance contract manager;

2012-13 Priorities cont.

- improving services to Aboriginal and Torres Strait Islander families, including undertaking modifications to properties to provide more culturally appropriate accommodation; and
- upgrading the Housing Information System (Homenet).

Business and Corporate Strategies

In accordance with the Strategic Plan 2012-15, Housing ACT will implement programs and direct resources towards reducing homelessness and social exclusion for some of the most vulnerable in the community, and thereby help to build a stronger, more inclusive and cohesive community.

Housing ACT will focus on the outcomes of the tenant satisfaction surveys and increase participation by tenants and the community in policy development and service delivery.

Housing ACT will improve the operation of the Central Access Point to provide more streamlined access to a wide range of housing related services and support for people experiencing homelessness or housing stress by further co-locating services and developing common practices and procedures.

In conjunction with the upgrade of the new business system, Housing ACT will improve work flows and streamline business practices to further integrate business operations, achieve efficiencies and cost savings and provide better information.

Housing ACT will implement strategies to retain staff, strengthen the skills and professionalism of staff and encourage work life balance.

Estimated Employment Level

2010-11 Actual Outcome	2011-12 Budget	2011-12 Est. Outcome ¹	2012-13 Budget
229 Staffing (FTE)	235	234	231

Note:

1. The 2011-12 estimated outcome excludes contract staff occupying temporary vacant positions whilst recruitment is pending.

Strategic Objectives and Indicators

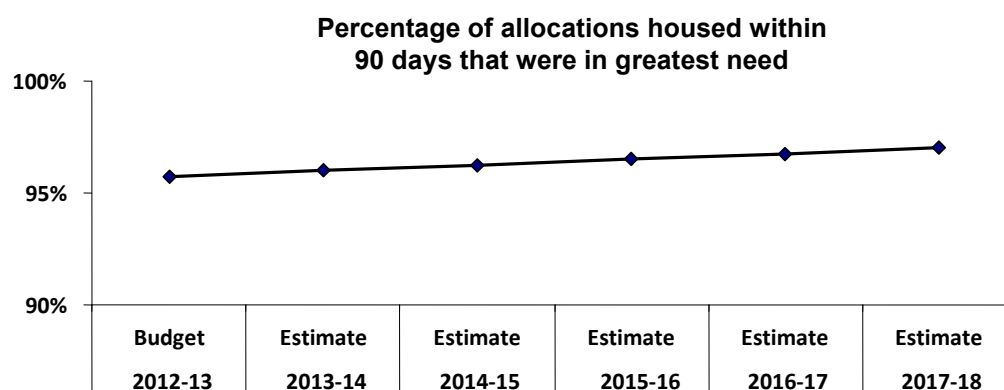
Strategic Objective 1

Appropriately Housing People Most in Need

Housing ACT will continue to target housing assistance to those most in need in the community and through the provision of this housing assistance reduce social isolation and disadvantage and help build a safe, healthy, more inclusive and cohesive community.

Strategic Indicator 1: Of all new households that were allocated within three months, the proportion that was in greatest need.

This indicator demonstrates the focus on allocation to house those most in need. It measures the proportion housed within three months that were in greatest need. Needs may include: homelessness; having mental health issues, serious medical issues or a disability such as frail-aged, where natural support systems are at risk of breaking down; and women with or without children escaping domestic violence.



Strategic Objective 2

Access to Safe, Affordable and Sustainable Housing that Contributes to Social and Economic Participation

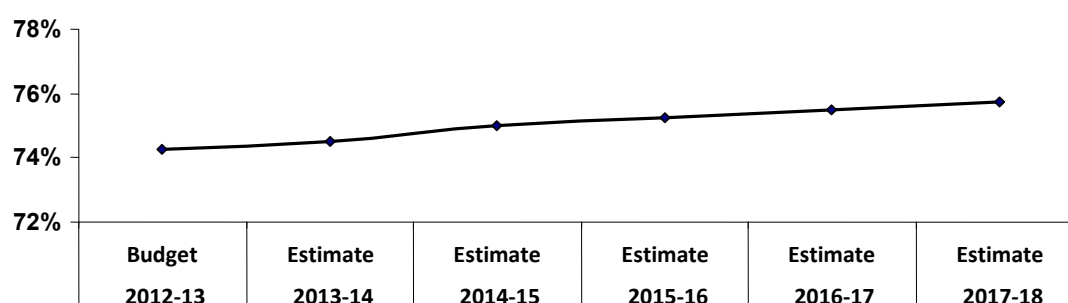
Housing ACT aims to assist tenants to participate more fully in their community and make the most of their life, by assertively engaging with rough sleepers and streamlining access to services and providing transitional housing as a crisis response. Working in partnership with specialist homelessness service providers, Housing ACT is able to transfer foundation skills and improve social inclusion with the aim of assisting homeless and vulnerable families to secure appropriate long-term accommodation with support to enable them to sustain their tenancy.

Strategic Objectives and Indicators cont.

Strategic Indicator 2: Providing Tenants with the Opportunity to be Part of the Community

Social housing helps to build a stronger, safer and more inclusive and cohesive community by reducing concentrations of disadvantage, poverty and exclusion. A key to successful housing outcomes for those living in social housing is whether the provision of affordable and secure housing enables tenants to participate effectively in the community and thereby be better able to access education and employment opportunities and engage in local, cultural, civic and recreational activities so that they can live their life to the full.

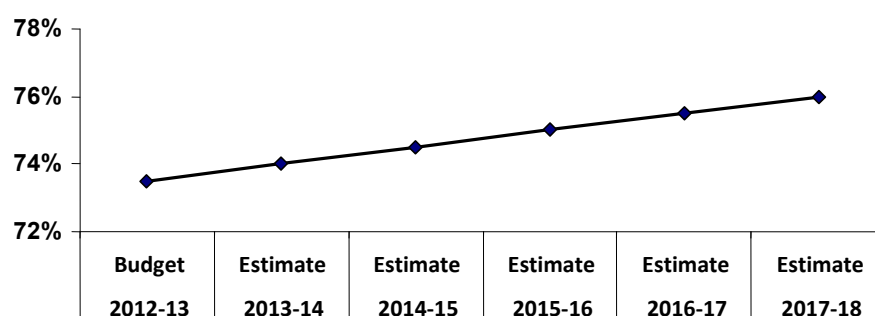
Percentage of tenants recognising that public housing assists them participate in the community



Strategic Indicator 3: The Provision of Outreach Services to Sustain Tenants in Longer term Housing

A key to successful housing outcomes for those tenants transitioning from homelessness or crisis accommodation to mainstream housing is access to appropriate and adequate support from outreach services to assist them to sustain their tenancy. This indicator shows the increasing proportion of homelessness support provided as outreach support to tenants, to assist them to sustain their tenancy in longer term accommodation.

Outreach support compared to total support periods



Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 1:				
Social Housing Services	164,808	156,028	43,336	42,295
Output 1.1: Social Housing Services	164,808	156,028	43,336	42,295

Note:

1. Total cost includes depreciation and amortisation of \$16.752 million in 2011-12 and \$17.653 million in 2012-13.

Output Description

The provision and management of public housing tenancies and properties and the provision of support and resources to homelessness services and community housing providers.

Accountability Indicators

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 1: Social Housing Services			
Output 1.1: Social Housing Services			
a. Allocations to those in greatest need Percentage of public housing allocations to priority and highest need applicants.	96%	94%	96%
b. Number of public housing properties managed ¹ A property is defined as a unit of accommodation to which a tenancy agreement can be made.	12,050	11,862	11,941
c. Number of tenancies managed by registered not for profit housing providers ² A regulatory framework for not for profit housing providers commenced in 2009. This measure reports the number of tenancy units as defined by the Australian Institute of Health and Welfare such as house, townhouse, flat or room in a boarding house or similar shared accommodation units.	816	875	900
d. Percentage of public housing tenants receiving rebates Eligible tenants are entitled to a rebate of rent such that the rent payable is no more than 25 per cent of assessable household income. Tenants not in receipt of a rebate, pay market rent. The indicator records the percentage of tenants in receipt of a rebate.	91%	91%	91%
e. Number of client service visits conducted The number of clients visited during the financial year is the combined total of first visits carried out within 90 days of commencement of new tenancies and annual client service visits.	11,200	11,150	11,200
f. Overall satisfaction with the provision of public housing ³ Tenant satisfaction is measured biennially through the National Social Housing Survey and in the alternate years through an internal survey.	75%	75%	75%
g. Average cost per dwelling of public housing ⁴ Total cost of public housing excluding the direct grants to community service providers and to the community housing sector divided by the stock number.	\$9,954	\$11,401	\$10,901
h. Percentage of community housing tenants receiving rebates ⁵ Community housing tenants who do not pay market rent are recipients of rebates. The rent payable may be a percentage of market rent or assessable household income for eligible tenants depending on the rent setting policies for the particular housing products.	95%	95%	n/a
i. Overall satisfaction with the provision of community housing ³ Tenant satisfaction is measured biennially through the National Community Housing Survey and in the alternative years through an internal survey.	75%	75%	75%

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.1: Social Housing Services cont.			
j. Occupancy rate of properties managed by public housing Total number of tenancies divided by total number of lettable dwellings.	99%	99%	99%
k. Percentage of tenant accounts \geq \$500 and four or more weeks in arrears on repayment agreements ⁶ Tenants with rent arrears exceeding four weeks rent and with debts exceeding \$500 are required to enter into agreements to repay the arrears within a reasonable time either prior to an Order to repay the debt has been made by the ACT Civil and Administrative Tribunal or in conjunction with an Order. To maintain the sustainability of the tenancy and not create household stress, policy guidelines provide that the repayment of arrears and the rent payments are not to exceed 30 per cent of total income.	90%	85%	90%
l. Percentage of rent received Percentage of rent received from tenants compared to rent charged, after rebates.	99%	99%	99%
m. The number of government funded specialist homelessness services support periods each year ⁷ The number of government funded specialist homelessness services support periods in the year as reported by the Australian Institute of Health and Welfare.	2,800	3,000	n/a

Notes:

1. 'Public housing properties managed' includes housing provided by Housing ACT directly and those properties head-leased to community organisations to provide tenancy management and support. The decrease in the 2011-12 estimated outcome from the original target is due to delay with some construction projects and additional transfer of properties to the community housing sector and the Community Services Directorate, under the Affordable Rental Scheme.
2. The higher number of tenancies managed by registered not for profit housing providers in the 2011-12 estimated outcome from the 2011-12 target is due to the inclusion of all the Community Housing Canberra Limited properties, including shared rooms in the group homes and the higher number of properties allocated to the community housing sector from the stimulus projects. The increase in the 2012-13 target from the 2011-12 estimated outcome is due to the increase in Community Housing Canberra Limited dwellings. Not for profit housing providers are also responsible for the tenancy management of some public housing properties.
3. Internal surveys will be undertaken for both public and community housing for 2012, with results to be finalised in June. The results shown are the estimated results based upon the previous surveys.
4. The average cost per dwelling is higher in the 2011-12 estimated outcome than the original target as a result of higher property costs, including repairs and maintenance, rates and body corporate fees, higher consultancy costs associated with the major redevelopment projects currently underway, employee costs and depreciation and amortisation.
5. This indicator will be discontinued from 2012-13. The measure of the percentage of community housing tenants in receipt of a rebate becomes less meaningful as all tenants in affordable and community housing are provided a "rebate" by way of a percentage of market rent or an income based rebate.
6. There is a continuing focus on reducing tenant arrears with the deployment of early intervention strategies to ensure that tenants engage with Housing ACT and support services to identify and address issues as early as possible, including debt. However, the results for the measure are below target for the year due to the ongoing cost of living pressures and difficult economic environment facing low income and vulnerable families.
7. This indicator will be discontinued from 2012-13. The higher number of support periods reflects the introduction of new services with an increased focus on non-accommodation outreach services to support and sustain tenancies and break the cycle of homelessness. A new measure replacing this measure will be included once the new Specialist Homelessness Services data collection has been finalised for reporting in the Report on Government Services and the National Affordable Housing Agreement.

Changes to Appropriation

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	43,186	42,862	41,664	42,300	42,300
2012-13 Budget Policy Adjustments					
Social and Community Services (SACS) Pay Equity Award	-	6	18	28	67
Security Improvement Program for Elderly Public Housing Tenants	-	-	-	30	62
Disability Dual Occupancy Housing	-	-	-	25	77
Savings Initiatives	-	(454)	(523)	(697)	(814)
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters – Community Sector Funding	-	(58)	(60)	(62)	108
Transfer – National Disaster Resilience Program from CSD	150	-	-	-	-
Transfer – Funding for Equal Remuneration Project Team to CSD	-	(61)	(63)	(65)	-
2012-13 Budget	43,336	42,295	41,036	41,559	41,800

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	24,165	10,500	9,000	9,000	9,000
2012-13 Budget Policy Adjustments					
Security Improvement Program for Elderly Public Housing Tenants	-	-	500	500	500
Disability Dual Occupancy Housing	-	-	567	1,162	1,219
Common Ground Supportive Housing Model (Design)	-	130	-	-	-
Expansion of Public Housing Energy Efficiency	-	-	-	-	2,000
Expansion of Social Housing – Stage 2	-	500	2,000	2,500	-
2012-13 Budget Technical Adjustments					
Revised Funding Profile – Expansion of Social Housing	(6,746)	6,746	-	-	-
Cessation - Public Housing Energy Efficiency	-	-	-	-	(2,000)
Commonwealth Grant – Nation Building and Jobs Plan – Social Housing NP	(1,804)	-	-	-	-
2012-13 Budget	15,615	17,876	12,067	13,162	10,719

2012-13 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
New Capital Works						
Security Improvement Program for Elderly Public Housing Tenants ¹	1,500	-	-	500	500	Jun 2016
Disability Dual Occupancy Housing ²	2,948	-	-	567	1,162	Jun 2016
Common Ground Supportive Housing Model (Design)	130	-	130	-	-	
Expansion of Social Housing – Stage 2	5,000	-	500	2,000	2,500	Jun 2015
Total New Works	9,578	-	630	3,067	4,162	
Works in Progress						
Expansion of Social Housing	9,446	2,700	6,746	-	-	Jun 2013
Expansion of Public Housing Energy Efficiency ³	10,000	2,000	2,000	2,000	2,000	Jun 2016
Total Works in Progress	19,446	4,700	8,746	2,000	2,000	
Total Capital Works Program	29,024	4,700	9,376	5,067	6,162	

Notes:

1. An additional \$0.5 million has been forecast for the 2015-16 financial year. This funding was provided in the 2012-13 Budget.
2. An additional \$1.219 million has been forecast for the 2015-16 financial year. This funding was provided in the 2012-13 Budget.
3. An additional \$2 million has been forecast for the 2015-16 financial year. This funding was provided in the 2012-13 Budget.

Housing ACT Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
43,186	Government Payment for Outputs	43,336	42,295	-2	41,036	41,559	41,800
83,854	User Charges - Non ACT Government	84,285	86,573	3	89,269	91,110	92,987
131	User Charges - ACT Government	0	0	-	0	0	0
2,793	Interest	3,018	1,713	-43	1,522	1,664	1,332
6,905	Other Revenue	5,406	5,279	-2	5,604	5,760	5,937
136,869	Total Revenue	136,045	135,860	..	137,431	140,093	142,056
136,869	Total Income	136,045	135,860	..	137,431	140,093	142,056
Expenses							
19,573	Employee Expenses	20,735	20,589	-1	21,097	21,620	22,155
3,007	Superannuation Expenses	2,779	3,126	12	3,189	3,252	3,317
74,072	Supplies and Services	79,633	81,048	2	83,733	87,071	89,759
15,137	Depreciation and Amortisation	16,752	17,653	5	18,487	19,328	19,637
4,152	Borrowing Costs	4,203	3,995	-5	3,779	3,568	3,297
22,857	Grants and Purchased Services	29,569	25,854	-13	22,722	23,082	24,265
4,003	Other Expenses	11,137	3,763	-66	4,224	3,787	4,204
142,801	Total Ordinary Expenses	164,808	156,028	-5	157,231	161,708	166,634
2,343	Share of Operating Result from Joint Venture accounted for using the Equity Method	0	0	-	0	0	6,186
-3,589	Operating Result	-28,763	-20,168	30	-19,800	-21,615	-18,392
221,501	Inc/Dec in Asset Revaluation Reserve Surpluses	59,105	99,625	69	118,576	123,951	129,345
221,501	Total Other Comprehensive Income	59,105	99,625	69	118,576	123,951	129,345
217,912	Total Comprehensive Income	30,342	79,457	162	98,776	102,336	110,953

Housing ACT Balance Sheet

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Current Assets							
4,185	Cash and Cash Equivalents	7,374	7,402	..	5,441	3,198	2,539
5,492	Receivables	7,343	7,428	1	7,536	7,644	7,751
41,688	Investments	37,000	20,249	-45	25,086	28,510	31,365
5,411	Assets Held for Sale	4,080	4,336	6	4,605	4,874	5,143
182	Other Current Assets	390	390	-	390	390	390
56,958	Total Current Assets	56,187	39,805	-29	43,058	44,616	47,188
Non Current Assets							
2,335	Receivables	4,829	5,175	7	5,549	5,953	500
5,358	Investments	2,420	3,413	41	4,556	5,577	6,470
4,579,076	Property, Plant and Equipment	4,371,164	4,481,642	3	4,581,819	4,688,523	4,809,945
1,969	Intangibles	1,831	1,507	-18	1,130	753	376
2,945	Capital Works in Progress	27,341	24,916	-9	26,678	27,068	25,170
4,591,683	Total Non Current Assets	4,407,585	4,516,653	2	4,619,732	4,727,874	4,842,461
4,648,641	TOTAL ASSETS	4,463,772	4,556,458	2	4,662,790	4,772,490	4,889,649
Current Liabilities							
5,367	Payables	6,452	6,460	..	6,468	6,476	6,484
4,863	Interest Bearing Liabilities	4,863	4,729	-3	4,713	4,697	4,673
271	Finance Leases	209	216	3	223	230	237
5,949	Employee Benefits	6,224	6,345	2	6,469	6,606	6,755
3,441	Other Liabilities	4,311	4,311	-	5,397	4,311	4,311
19,891	Total Current Liabilities	22,059	22,061	..	23,270	22,320	22,460
Non Current Liabilities							
81,615	Interest Bearing Liabilities	81,615	76,887	-6	72,175	67,457	62,782
279	Finance Leases	122	124	2	126	128	130
392	Employee Benefits	528	552	5	572	592	612
0	Other	1,129	1,182	5	152	0	0
82,286	Total Non Current Liabilities	83,394	78,745	-6	73,025	68,177	63,524
102,177	TOTAL LIABILITIES	105,453	100,806	-4	96,295	90,497	85,984
4,546,464	NET ASSETS	4,358,319	4,455,652	2	4,566,495	4,681,993	4,803,665
REPRESENTED BY FUNDS EMPLOYED							
1,171,835	Accumulated Funds	1,148,618	1,168,326	2	1,182,593	1,196,140	1,210,467
3,374,629	Reserves	3,209,701	3,287,326	2	3,383,902	3,485,853	3,593,198
4,546,464	TOTAL FUNDS EMPLOYED	4,358,319	4,455,652	2	4,566,495	4,681,993	4,803,665

Housing ACT Statement of Changes in Equity

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
1,129,259	Opening Accumulated Funds	1,139,766	1,148,618	1	1,168,326	1,182,593	1,196,140
3,175,128	Opening Asset Revaluation Reserve	3,172,596	3,209,701	1	3,287,326	3,383,902	3,485,853
4,304,387	Balance at the Start of the Reporting Period	4,312,362	4,358,319	1	4,455,652	4,566,495	4,681,993
Comprehensive Income							
-3,589	Operating Result for the Period	-28,763	-20,168	30	-19,800	-21,615	-18,392
221,501	Inc/Dec in Asset Revaluation Reserve Surpluses	59,105	99,625	69	118,576	123,951	129,345
217,912	Total Comprehensive Income	30,342	79,457	162	98,776	102,336	110,953
22,000	Transfer to/from Accumulated Funds	22,000	22,000	-	22,000	22,000	22,000
-22,000	Movement in Asset Revaluation Reserve	-22,000	-22,000	-	-22,000	-22,000	-22,000
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
24,165	Capital Injections	15,615	17,876	14	12,067	13,162	10,719
24,165	Total Transactions Involving Owners Affecting Accumulated Funds	15,615	17,876	14	12,067	13,162	10,719
Closing Equity							
1,171,835	Closing Accumulated Funds	1,148,618	1,168,326	2	1,182,593	1,196,140	1,210,467
3,374,629	Closing Asset Revaluation Reserve	3,209,701	3,287,326	2	3,383,902	3,485,853	3,593,198
4,546,464	Balance at the End of the Reporting Period	4,358,319	4,455,652	2	4,566,495	4,681,993	4,803,665

Housing ACT Cash Flow Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
43,186	Cash from Government for Outputs	43,336	42,295	-2	41,036	41,559	41,800
83,344	User Charges	83,644	85,885	3	88,570	90,351	92,168
2,793	Interest Received	2,546	1,367	-46	1,148	1,260	2,928
4,694	Other Receipts	5,737	5,693	-1	5,898	6,152	6,453
134,017	Operating Receipts	135,263	135,240	..	136,652	139,322	143,349
Payments							
19,440	Related to Employees	20,141	20,444	2	20,953	21,463	21,986
3,007	Related to Superannuation	2,779	3,126	12	3,189	3,252	3,317
74,465	Related to Supplies and Services	80,058	80,954	1	83,610	86,447	89,510
4,152	Borrowing Costs	4,152	3,942	-5	3,723	3,510	3,297
22,857	Grants and Purchased Services	23,654	25,854	9	22,775	23,617	24,425
2,781	Other	3,324	3,414	3	3,507	3,602	3,700
126,702	Operating Payments	134,108	137,734	3	137,757	141,891	146,235
7,315	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	1,155	-2,494	-316	-1,105	-2,569	-2,886
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
0	Proceeds from Sale/Maturity of Investments	77,728	66,751	-14	52,163	56,576	56,145
44,189	Proceeds from Sale of Property, Plant and Equipment	26,852	33,055	23	35,344	30,944	44,244
44,189	Investing Receipts	104,580	99,806	-5	87,507	87,520	100,389
Payments							
0	Purchase of Investments	52,301	50,000	-4	57,000	60,000	59,000
73,371	Purchase of Property, Plant and Equipment and Capital Works	63,293	60,168	-5	38,572	35,492	45,052
73,371	Investing Payments	115,594	110,168	-5	95,572	95,492	104,052
-29,182	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-11,014	-10,362	6	-8,065	-7,972	-3,663
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
24,165	Capital Injections from Government	15,615	17,876	14	12,067	13,162	10,719
60	Borrowings Received	60	60	-	60	60	60
24,225	Financing Receipts	15,675	17,936	14	12,127	13,222	10,779
Payments							
5,005	Repayment of Borrowings	5,005	4,922	-2	4,788	4,794	4,759
130	Repayment of Finance Leases	130	130	-	130	130	130
5,135	Financing Payments	5,135	5,052	-2	4,918	4,924	4,889

Housing ACT Cash Flow Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
19,090	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	10,540	12,884	22	7,209	8,298	5,890
-2,777	NET INCREASE / (DECREASE) IN CASH HELD	681	28	-96	-1,961	-2,243	-659
48,650	CASH AT THE BEGINNING OF REPORTING PERIOD	6,693	7,374	10	7,402	5,441	3,198
45,873	CASH AT THE END OF REPORTING PERIOD	7,374	7,402	..	5,441	3,198	2,539

Notes to Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs:
 - the increase of \$0.150 million in the 2011-12 estimated outcome from the original budget is due to the transfer of the National Disaster Resilience Program from CSD; and
 - the decrease of \$1.041 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the decrease in Commonwealth funding under the *National Affordable Housing Agreement* (\$1 million), savings initiatives (\$0.454 million) and cessation of the National Disaster Resilience Program (\$0.150 million), partially offset by indexation.
- user charges – non ACT Government:
 - the increase of \$0.431 million in the 2011-12 estimated outcome from the original budget is due to changes to the contractual arrangement for the use of facilities at the Ainslie Village (\$0.131 million) and higher than anticipated rental receipts following the increase in market rents in April 2012; and
 - the increase of \$2.288 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the combined effect of the increase in market rents and indexation of tenant pensions.
- interest:
 - the increase of \$0.225 million in the 2011-12 estimated outcome from the original budget is due to accrued interest (\$0.472 million) from the Lyons Joint Venture, partially offset by lower interest revenue from investment due to lower than anticipated interest rates; and
 - the decrease of \$1.305 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to lower cash balances as funds are required for construction projects.
- other revenue:
 - the decrease of \$1.499 million in the 2011-12 estimated outcome from the original budget is mainly due to lower gain from sale of properties and lower capital gain from holdings in the Shared Equity Scheme (SES) in line with market trend (\$2.021 million), partially offset by higher insurance claims (\$0.4 million) and recovery from CSD for the management and operation of the Affordable Rental Scheme (ARS); and
 - the decrease of \$0.127 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to insurance claims expected to return to the normal level (\$0.4 million) and lower gains from sale of properties and capital gains from holdings in the SES (\$0.081 million), partially offset by a higher recovery from CSD for the management and operation of the ARS (\$0.263 million) and higher revenue from the Narrabundah Caravan Park through increases in licence fees.

- employee and superannuation expenses:
 - the increase of \$0.934 million in the 2011-12 estimated outcome from the original budget is mainly due to the impact of the discount rate on the long service leave liability (\$0.344 million), revised wage parameters (\$0.185 million) and maternity leave; and
 - the increase of \$0.201 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the revised wage parameters (\$0.764 million) and higher Comcare premium (\$0.165 million), partially offset by savings initiatives (\$0.391 million) and the impact of the discount rate on the long service leave liability.
- supplies and services:
 - the increase of \$5.561 million in the 2011-12 estimated outcome from the original budget is mainly due to higher than anticipated increase in property ownership costs (\$3.952 million), higher consultancy expenses (\$0.993 million) and higher general administrative expenses; and
 - the increase of \$1.415 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to general indexation (\$2.226 million), partially offset by reduction in consultancy expenses (\$0.748 million) and savings initiatives.
- depreciation and amortisation:
 - the increase of \$1.615 million in the 2011-12 estimated outcome from the original budget is mainly due to the movement in property values following the revaluation in 2011-12 (\$1.409 million) and depreciation for the make good provision relating to the accommodation lease at the Nature Conservation House; and
 - the increase of \$0.901 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to expected increases in property value from the 2012-13 revaluation.
- borrowing costs: the decrease of \$0.208 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to reduced interest payments as overall debt levels decline in line with loan repayment schedules.
- grants and purchased services:
 - the increase of \$6.712 million in the 2011-12 estimated outcome from the original budget is due to additional transfer of properties to the community housing sector (\$5.915 million) and higher grants expenditure (\$0.797 million) under the National Homelessness Partnership Agreement; and
 - the decrease of \$3.715 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to one-off adjustments as noted above, partially offset by additional grants to the community housing sector to purchase properties (\$2.314 million) and general indexation.
- other expenses:
 - the increase of \$7.134 million in the 2011-12 estimated outcome from the original budget is due to transfer of properties to CSD under the ARS (\$6.534 million) and higher than anticipated demolition and write-off costs of properties; and

- the decrease of \$7.374 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to fewer properties expected to be transferred to CSD under the ARS (\$5.322 million) and lower demolition and write-off costs of properties (\$2.1 million), partially offset by slightly higher bad and doubtful debt expenses.
- share of operating result from joint venture: the decrease of \$2.343 million in the 2011-12 estimated outcome from the original budget is due to the delay in profit distributions from the Lyons Estate joint venture (JV).
- increase/decrease in asset revaluation reserve: the decrease of \$162.396 million in the 2011-12 estimated outcome from the original budget and the increase of \$40.520 million in the 2012-13 Budget from the 2011-12 estimated outcome are due to asset revaluation.

Balance Sheet

- total current assets:
 - the decrease of \$0.771 million in the 2011-12 estimated outcome from the original budget is mainly due to a lower investment balance as more funds are required for operations and capital works (\$4.688 million) and a reduced number of properties identified for sale (\$1.331 million), partially offset by an increase in cash and cash equivalents (\$3.189 million) to ensure sufficient funds to meet operational needs, an increase in receivables (\$1.851 million), and an increase in prepayments; and
 - the decrease of \$16.382 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to a decrease in the investment balance as funds are required for construction projects (\$16.751 million), partially offset by increases in cash and cash equivalents, receivables and assets held for sale.
- total non current assets:
 - the decrease of \$184.098 million in the 2011-12 estimated outcome from the original budget is mainly due to a lower than anticipated increase in value of properties from the 2011-12 revaluation (\$207.912 million), delay in some construction projects and a decrease in investment due to fewer sales achieved under the SES (\$2.938 million), partially offset by an increase in capital works in progress (\$24.396 million) and an increase in receivables relating to the JV (\$2.494 million); and
 - the increase of \$109.068 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the anticipated increase in value of properties from the 2012-13 revaluation (\$110.478 million), increase in property numbers delivered through the capital program, an increase in SES investment (\$0.993 million) and an increase in receivables due to interest accrued from the JV (\$0.346 million), partially offset by a decrease in capital works in progress (\$2.425 million) and a decrease in intangible assets with the amortisation of Housing ACT's business application (Homenet).

- total current liabilities: the increase of \$2.168 million in the 2011-12 estimated outcome from the original budget is due to increases in payables (\$1.085 million), payment received in advance from tenants (0.870 million) and employee benefits (\$0.275 million), partially offset by a decrease in lease liabilities.
- total non current liabilities:
 - the increase of \$1.108 million in the 2011-12 estimated outcome from the original budget is mainly due to inclusion of the make good provision relating to the accommodation lease at Nature Conservation House; and
 - the decrease of \$4.649 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the reduction in borrowings with the Commonwealth in accordance with the loan repayment schedule.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Statement of Cash Flows

Variations in the statement are explained in the notes above.

EDUCATION AND TRAINING DIRECTORATE

Purpose

The Education and Training Directorate (the Directorate) works in partnership with parents and the community to ensure students are supported and engaged to achieve their full potential. The Directorate will continue working closely with the community to position the ACT as Australia's lifelong learning capital.

Services of the Directorate include the provision of public school education and early intervention education programs, the registration of non-government schools, the registration for home education, and the planning and coordination of vocational education and training. The Directorate aims to ensure that all young people in the ACT learn, thrive and are equipped with the skills to lead fulfilling, productive and responsible lives.

2012-13 Priorities

Strategic and operational initiatives to be pursued in 2012-13 include:

- continuing to implement the Australian curriculum;
- continuing to close the learning achievement gap between Aboriginal and Torres Strait Islander students and other students;
- raising standards in literacy and numeracy in all schools;
- contributing to the National Education Reforms;
- building excellence in disability education;
- strengthening early childhood education through a nationally consistent approach;
- enhancing the training system for skills and workforce development including implementation of National Partnership programs in the areas of skills and training;
- ensuring the ACT has the highest quality teachers in the school system;
- strengthening student engagement, leadership and system support;
- empowering local schools to maximise student outcomes;
- facilitating effective student learning through innovation and safe learning environments;
- promoting and supporting environmental sustainability in ACT schools; and
- constructing new schools and upgrading school facilities.

Business and Corporate Strategies

To achieve its objectives, priorities, efficiency measures and manage business and financial issues, the Directorate will:

- operate as a customer service oriented entity subject to the requirements of government policy and legislation;
- adopt high standard operating practices to safeguard the environment and the health and safety of staff;
- provide a productive and satisfying working environment for staff, and a commitment to high standards of human resource management based on the principles of equal employment opportunity, respect, equity and diversity; and
- work collaboratively with stakeholders in the planning and implementation of Council of Australian Government (COAG) initiatives including the National Education Agreement, the National Agreement for Skills and Workforce Development and National Partnership Programs.

Estimated Employment Level

2010-11 Actual Outcome		2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
4,775	Staffing (FTE)	4,630	4,688 ¹	4,698 ²

Notes:

1. The increase in the 2011-12 estimated outcome from the original budget is mainly due to increased enrolments and increased staff associated with National Partnership programs.
2. The increase in FTE in 2012-13 from the estimated outcome is mainly due to new and ongoing National Partnership programs and new initiatives, partially offset by the impact of savings initiatives.

Strategic Objectives and Indicators

The four strategic objectives are aligned with the Directorate's Strategic Plan 2010-2013 Everyone Matters which outlines goals in the areas of:

- learning and teaching;
- school environment;
- student pathways and transitions; and
- leadership and corporate development.

Strategic Objective 1 Learning and Teaching

The Government has the objective of ensuring students succeed through quality teaching that engages them and supports the development of capabilities for life.

Strategic Indicator 1.1: Proportion of young people aged 20-24 who have attained a Year 12 Certificate or equivalent, or Certificate II or above

2009 Actual	2010 Actual	2011 Target	2011 Actual	2012 Target	2013 Target
95.1%	89.5%	94%	90.1%	94.3%	95.0%

Source: Survey of Education and Work 2011, Australian Bureau of Statistics.

Strategic Indicator 1.2: Percentage of year 12 public school students who received a Year 12 Certificate

2009 Actual	2010 Actual	2011 Target	2011 Actual	2012 Target	2013 Target
88.0%	87.0%	89%	88.0%	89.0%	89.0%

Source: Unpublished data, ACT Education and Training Directorate.

Strategic Objective 2 School Environment

The Government has the objective of ensuring that all ACT public schools provide positive and success oriented learning environments to meet each student's academic, social, emotional and physical needs.

Strategic Indicator 2.1: School attendance in public schools, years 1 to 10

2009 Actual	2010 Actual	2011 Target	2011 Actual	2012 Target	2013 Target
91.4%	91.7%	92.4%	91.3%	92.9%	93.0%

Source: Unpublished data, ACT Education and Training Directorate.

Strategic Indicator 2.2: Overall student satisfaction with the education at their public school

2009 Actual	2010 Actual	2011 Target	2011 Actual	2012 Target	2013 Target
79.4%	80.3%	81.8%	80.4%	82.3%	82.5%

Source: Unpublished data, ACT Education and Training Directorate.

Strategic Objectives and Indicators cont.

Strategic Objective 3 Student Pathways and Transitions

The Government's objective is to provide learning pathways for students resulting in an educated and skilled workforce that meets the present and future needs of the ACT and region.

Strategic Indicator 3.1: Percentage of public school year 12 graduates employed or studying six months after completing year 12

2009 Actual	2010 Actual	2011 Target	2011 Actual	2012 Target	2013 Target
90.5%	90.7%	91.1%	92.6%	91.6%	92.8%

Source: Unpublished data, ACT Education and Training Directorate.

Strategic Objective 4 Leadership and Corporate Development

The Government's objective is to ensure that the Directorate is recognised as a responsive, innovative and high achieving organisation that delivers on its commitments.

Strategic Indicator 4.1: Overall satisfaction of parents and carers with the education provided at their public school

2009 Actual	2010 Actual	2011 Target	2011 Actual	2012 Target	2013 Target
85.3%	81.7%	87%	83.3%	87.5%	88.0%

Source: Unpublished data, ACT Education and Training Directorate.

Strategic Indicator 4.2: Staff retention rate

2009 Actual	2010 Actual	2011 Target	2011 Actual	2012 Target	2013 Target
93.3%	94.2%	92%	93.1%	92.0%	92.0%

Source: Unpublished data, ACT Education and Training Directorate

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 1				
Public School Education	599,841	618,451	494,954	519,378
Output 1.1: Public Primary School Education	279,997	293,900	226,127	243,022

Note:

1. Total cost includes depreciation and amortisation of \$53.816 million in 2011-12 and \$57.280 million in 2012-13.

As reported in the February 2012 census, the ACT Government operated 84 public schools with a total enrolment of 40,074 students. Of these, 23,990 attended a primary school (59.9 per cent), 9,614 attended a high school (24 per cent), 6,067 students attended a public college (15.1 per cent) and 403 students attended one of the four special schools (1 per cent).

Output Description

Public primary school education spans the years from preschool to year 6. It is available, on average, for eight years with a preschool age of four years and a kindergarten starting age of five years. A balanced curriculum allows students to develop the qualities needed for lifelong learning. Students are given every opportunity to develop the knowledge, understanding, capabilities and values essential for participation as active members of their community and society.

Learning opportunities in the primary years are designed to allow each student to experience success and achieve high quality learning outcomes. Students in ACT public primary schools consistently achieve high academic results against national standards.

Early intervention programs identify and address the physical, emotional, social and educational needs of children between the ages of two to five years who have a disability or a developmental delay.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.2: Public High School Education	155,203	156,606	130,116	133,020

Output Description

Public high school education covers years 7 to 10. Each school organises its curriculum to maximise opportunities for students to develop the knowledge, understanding, skills and values articulated in the ACT curriculum framework and the Australian Curriculum.

Output Classes cont.

In the high school years, ACT public schools offer a broad comprehensive education across all key learning areas. The focus is on providing challenging and engaging learning, building relationships based on mutual trust and respect, and connecting students to the outside world.

School programs develop students' critical thinking, problem solving, interpersonal and teamwork skills to empower students to contribute positively to their community. Schools use a range of strategies to connect students to the world of work. Years 9 and 10 students in ACT public schools are offered work experience placements and vocational programs in partnership with colleges. Years 7 to 10 students in ACT public schools consistently achieve high academic results against national and international standards.

	Total Cost		Government Payment for Outputs	
	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000
Output 1.3: Public Secondary College Education	101,871	102,274	84,049	85,389

Output Description

Public secondary college education covers years 11 and 12. Public secondary colleges offer courses catering for a broad range of student needs and interests. Courses are accredited by the ACT Board of Senior Secondary Studies (BSSS) to ensure they are educationally sound, lead to tertiary entrance qualifications and have sufficient rigour to meet the requirements of tertiary institutions throughout Australia. Public secondary colleges also offer Vocational Education and Training (VET) programs designed around training packages endorsed by specific industry areas.

Students are able to receive dual accreditation towards an Australian Qualifications Framework (AQF) qualification and the ACT Year 12 Certificate. Courses include:

- A courses — courses accredited as educationally sound and appropriate for students in years 11 and 12;
- T courses — accredited courses leading to higher education;
- M courses — accredited courses providing appropriate educational experiences for students who satisfy specific disability criteria;
- R courses — acknowledging community service and extra-curricular activity;
- H courses — accredited by an Australian university as contributing towards an undergraduate degree and recognised by the BSSS; and
- vocational programs — culminating in a vocational certificate or statement of attainment.

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.4: Disability Education in Public Schools	62,770	65,671	54,662	57,947

Output Description

A range of programs are available in ACT public schools for students with a disability. These include access to four special needs schools, specific classes or units in mainstream schools, or participation in mainstream classes with the support required to access and participate in the educational programs offered by the school.

The Student Centred Appraisal of Need (SCAN) process identifies the level of additional resourcing required by the student in the particular school setting. Parents and schools work together in developing and reviewing each student's Individual Learning Plan (ILP), which identifies educational goals. Student progress against ILPs is reviewed annually or more frequently as required.

The focus is on literacy and numeracy, health, self-management and interpersonal skills appropriate to the assessed needs of students with disabilities, to enable them to realise their individual potential.

	Total Cost ¹		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 2				
Non Government Education	5,291	3,797	5,083	3,629
Output 2.1: Non Government Education	5,291	3,797	5,083	3,629

Note:

1. Total cost includes depreciation and amortisation of \$0.067 million in 2011-12 and \$0.085 million in 2012-13.

Output Description

The Directorate contributes to the maintenance of standards in non government schools and home education through compliance, registration and the accreditation and certification of senior secondary courses through the BSSS. The Directorate also undertakes the administration and payment of Commonwealth and ACT Government grants.

The Directorate has a Memorandum of Understanding with the non government education sector, detailing protocols related to the single collection of student records for the *National Assessment Program - Literacy and Numeracy* and the annual February school census.

In addition to the expenses provided by the Directorate in Output Class 2, both the ACT and Commonwealth Governments provide funding to Non-Government schools through the Territorial appropriation.

Output Classes cont.

Grants paid to Non Government Schools	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000
Commonwealth Government ¹	145,637	158,601
ACT Government	47,956	53,159
Total	193,593	211,760

Note:

- The increase in Commonwealth Grants in the 2012-13 Budget compared to the 2011-12 estimated outcome is mainly due to increased recurrent grants.

	Total Cost ¹		Government Payment for Outputs	
	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000
Output Class 3				
Vocational Education and Training	40,145	36,301	39,183	35,452
Output 3.1				
Planning and Coordination of Vocational Education and Training Services	40,145	36,301	39,183	35,452

Note:

- Total cost includes depreciation and amortisation of \$0.007 million in 2011-12 and \$0.046 million in 2012-13.

Output Description

The Directorate is responsible and accountable for the provision of strategic advice and management of post school VET and higher education in the ACT. This includes monitoring and auditing the provision of publicly funded vocational education and monitoring non self-accrediting higher education providers.

The Directorate administers Territorial and national funds for a variety of programs addressing skills development for entry level and existing workers, as well as adult and community education.

All aspects of apprenticeship training are managed by the Directorate through user choice arrangements as well as support provided for equity groups through the purchase of targeted training programs.

ACT VET policy and funding priorities are developed in consultation with industry and community groups to reflect industry trends and to meet the future training requirements of the ACT.

Accountability Indicators

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 1: Public School Education			
National Assessment Program – Literacy and Numeracy¹			
<i>Literacy mean achievement score of:</i>			
a. all year 3 students in reading	421	440	425
b. Aboriginal and Torres Strait Islander year 3 students in reading	363	370	375
c. all year 5 students in reading	503	513	507
d. Aboriginal and Torres Strait Islander year 5 students in reading	445	456	457
e. all year 7 students in reading	551	551	555
f. Aboriginal and Torres Strait Islander year 7 students in reading	504	502	514
g. all year 9 students in reading	594	585	598
h. Aboriginal and Torres Strait Islander year 9 students in reading	552	549	561
i. all year 3 students in writing	426	417	430
j. Aboriginal and Torres Strait Islander year 3 students in writing	385	360	394
k. all year 5 students in writing	487	491	491
l. Aboriginal and Torres Strait Islander year 5 students in writing	439	444	450
m. all year 7 students in writing	527	519	531
n. Aboriginal and Torres Strait Islander year 7 students in writing	483	448	493
o. all year 7 students in writing	561	553	565
p. Aboriginal and Torres Strait Islander year 7 students in writing	516	478	526
<i>Numeracy mean achievement score of:</i>			
a. all year 3 students	415	413	419
b. Aboriginal and Torres Strait Islander year 3 students	360	352	372
c. all year 5 students	486	500	490
d. Aboriginal and Torres Strait Islander year 5 students	433	444	445
e. all year 7 students	551	546	555
f. Aboriginal and Torres Strait Islander year 7 students	499	485	511
g. all year 9 students	589	584	595
h. Aboriginal and Torres Strait Islander year 9 students	547	529	556

Note:

1. Literacy and numeracy targets for all public school students were set in 2009 based on the average public school performance from 2004 to 2008 plus an eight point score loading as an aspirational objective to be fully achieved by 2012. Literacy and numeracy targets for Aboriginal and Torres Strait Islander students were based on the same model as the 'all student' targets plus an additional loading of 25 per cent of the gap between Aboriginal and Torres Strait Islander students and all student outcomes.

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 1: Public School Education cont.			
Senior secondary education			
a. Percentage of year 10 students who proceed to public secondary college education	85%	90%	85%
b. Percentage of year 12 students who receive a Tertiary Entrance Statement	50%	51%	50%
c. Percentage of year 12 students who receive a nationally recognised vocational qualification	60%	60%	60%
Disability education			
a. Individual Learning Plans completed for students in special and mainstream schools who access special education services	97%	97%	100%
Early intervention			
a. Number of eligible children with developmental delays and disabilities who attended an early intervention program ¹	450	400	400
b. Individual Learning Plans commenced within one month of the student's first attendance at an early intervention program	100%	100%	100%
c. Parent satisfaction with their children's progress in early intervention placement as measured by annual survey	90%	90%	90%
d. Average cost (\$) per child attending an early intervention program	3,956	4,691	4,735
Average cost (\$) per student per annum in public:			
a. Primary schools ²	13,138	14,002	14,062
b. Preschool	6,024	6,320	6,394
c. High schools	16,617	16,890	16,974
d. Secondary colleges	16,964	17,357	17,227
e. Special schools	60,206	62,239	57,771
f. Mainstream schools' student with a disability	26,467	27,361	28,506

Notes:

1. The target has been reviewed in 2012-13 against the actual result.
2. For this measure, primary school students are defined as kindergarten to year 6 to enable cross-jurisdiction comparisons.

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 2: Non Government Education			
Output 2.1: Non Government Education			
a. Non Government school registration reviews completed within the period required under the <i>Education Act 2004</i>	100%	92%	100%
b. Home education registration reviews for provisionally registered children be completed within three months	96%	100%	96%
c. Grants paid within the required period of receiving funds from the Commonwealth Government	100%	100%	100%
d. Satisfaction with the processes of the Non Government Education section	87%	87%	87%

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 3: Vocational Education and Training			
Output 3.1: Planning and Coordination of Vocational Education and Training Services			
a. Total number of hours under programs available for competitive purchase	1,800,000	1,800,000	1,800,000
b. Total reported number of training commencements under available programs ¹	6,800	6,800	6,800
c. Total number of enrolments of existing workers under additional programs ^{2,3}	2,405	2,405	434
d. Percentage of apprentices satisfied with their training under Australian Apprenticeships	80%	80%	80%
e. Retention rate of existing workers training towards a qualification under additional programs	85%	85%	85%

Notes:

1. Refers to Australian Apprenticeships under User Choice Programs and the Priorities Support Program.
2. Refers to the Productivity Places Program (PPP) / National Entitlement to a Quality Training Place (NEQTP).
3. The 2012-13 target has decreased due to finalisation of the National Partnership Agreement on Productivity Places Program.

Changes to Appropriation

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	525,912	533,202	532,097	544,045	544,045
2nd Appropriation and Technical Adjustment					
Revised Wage Parameters	8,515	15,654	19,926	18,585	18,632
Malkara School – Replace Hydrotherapy Pool – Additional Funding	-	-	13	25	25
FMA Section 16B Rollovers from 2010-11					
Commonwealth Grants – Literacy and Numeracy NP	1,703	-	-	-	-
Commonwealth Grants – Improving Teacher Quality NP	250	-	-	-	-
Commonwealth Grants – Universal Access – Data and Information Capacity NP	197	-	-	-	-
Commonwealth Grants – ACT Youth Commitment and Youth Attainment and Transitions NP	191	-	-	-	-
Commonwealth Grants – Pre-Apprenticeship Training NP	185	-	-	-	-
Transitional Assistance	60	-	-	-	-
National Disaster Resilience Program	95	-	-	-	-
Commonwealth Grants – Low Socio-Economic Status School Communities NP	22	-	-	-	-
Commonwealth Grants – Productivity Places Program NP	1,217	-	-	-	-
Commonwealth Grants – Quality on the Job Workplace Learning NP	290	-	-	-	-
2012-13 Budget Policy Adjustments					
Operational Costs – Franklin Early Childhood School	-	1,237	1,530	1,580	1,600
Operational Costs – Bonner Primary School	-	1,221	1,516	1,565	1,585
Special Needs Transport	-	1,540	-	-	-
Excellence and Enterprise – Advancing Public Schools of Distinction	-	30	31	32	32
ACT Scaling Test	-	100	100	100	100
School Infrastructure	-	500	-	-	-
ACT Teacher Quality Institute	-	350	493	502	511
Rectification and Upgrade of Taylor Primary School	-	220	100	-	-
Revised Wage Indexation Parameters	-	-	-	5,384	(3,581)
Savings Initiatives	-	(3,550)	(6,388)	(7,619)	(8,824)
2012-13 Budget Technical Adjustments					
Enrolment Adjustment – Public Preschools	-	224	229	235	241
Enrolment Adjustment – Public Schools	-	4,553	4,667	4,784	4,903
Revised Indexation Parameters	-	(186)	(190)	(195)	11,487
Revised Superannuation Parameters	(290)	(23)	291	895	(638)
Revised Notional Superannuation Contributions	-	2,575	2,459	2,333	2,209
Rollover – Commonwealth Grants – Productivity Places Program NP	(2,500)	2,500	-	-	-
Rollover – Commonwealth Grants – Teachers Professional Development Fund NP	(150)	150	-	-	-
Rollover – Commonwealth Grants – Improving Teacher Quality NP	(400)	400	-	-	-
Rollover – Commonwealth Grants – Youth Attainment and Transitions NP	(300)	300	-	-	-

Changes to Appropriation cont.

Changes to Appropriation – Controlled cont.

Government Payment for Outputs	2011-12	2012-13	2013-14	2014-15	2015-16
	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Commonwealth Grants – Digital Education Revolution – Government Schools NP	-	-	(2,189)	-	-
Commonwealth Grants – Low Socio-Economic Status School Communities NP	-	-	-	(106)	(446)
Commonwealth Grants – Smarter Schools – Improving Teacher Quality NP	349	320	-	-	-
Commonwealth Grants – Smarter Schools – Literacy and Numeracy NP	203	-	-	-	-
Commonwealth Grants – Empowering Local Schools NP	1,316	-	-	-	3,514
Commonwealth Grants – Money Smart Schools NP	74	74	-	-	-
Commonwealth Grants – Early Childhood Education – Universal Access NP	-	-	(7,318)	(7,318)	(7,318)
Commonwealth Grants – Productivity Places Program NP	-	(8,528)	-	-	-
Commonwealth Grants – Training Places for Single and Teen Parents NP	62	186	248	248	-
Commonwealth Grants – VET Training NP	-	3,820	3,820	6,044	6,051
Commonwealth Grants – Support for Students with Disability NP	1,079	1,079	537	-	-
Commonwealth Grants – Commonwealth/State and Territory Joint Group Training Program NP	293	-	-	-	-
Commonwealth Grants – Reward for Great Teachers NP	713	177	440	1,370	2,740
Commonwealth Grants – Reward for School Improvement NP	134	134	121	375	675
2012-13 Budget	539,220	558,459	552,533	572,864	577,543

Changes to Appropriation - Territorial

Payment for Expenses on Behalf of Territory	2011-12	2012-13	2013-14	2014-15	2015-16
	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	211,340	221,482	232,646	236,074	236,074
FMA Section 16B Rollovers from 2010-11					
Interest Subsidy Scheme	934	-	-	-	-
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	(26)	199	1,086	1,471	3,216
Rollover – Interest Subsidy Scheme	(2,200)	2,200	-	-	-
Commonwealth Grants – Digital Education Revolution – Non-Government Schools NP	-	-	(1,777)	-	-
Commonwealth Grants – Support for Students with Disability – Non Government Schools NP	308	308	154	-	-
Commonwealth Grants – Trade Training Centre Schools – Non Government Schools NP	(2,350)	(123)	(1,288)	2,559	3,665
Commonwealth Grants – National Solar Schools Plan – Non Government Schools NP	(229)	(144)	(332)	-	-
Commonwealth Grants – National Schools – Non Government Schools SPP	-	4,307	4,668	12,491	28,608
Commonwealth Grants – Reward for Great Teachers – Non Government Schools NP	188	-	316	952	1,903

Changes to Appropriation cont.

Changes to Appropriation – Territorial cont.

	2011-12	2012-13	2013-14	2014-15	2015-16
Payment for Expenses on Behalf of Territory	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Commonwealth Grants – Reward for School Improvement – Non-Government Schools NP	-	-	-	193	468
Commonwealth Grants – Empowering Local Schools – Non-Government Schools NP	783	-	-	-	2,049
2012-13 Budget	208,748	228,229	235,473	253,740	275,983

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	112,152	91,608	51,097	13,870	13,870
2nd Appropriation					
Malkara School – Replace Hydrotherapy Pool – Additional Funding	-	1,220	-	-	-
FMA Section 16B Rollovers from 2010-11					
Capital Upgrades	3,914	-	-	-	-
Harrison Secondary School	2,105	-	-	-	-
Gungahlin College	1,871	-	-	-	-
Calwell High School Performing Arts Centre	1,479	-	-	-	-
More Teachers, Lower Class Sizes	801	-	-	-	-
Smart Schools Smart Students	678	-	-	-	-
Environment – Solar Schools	452	-	-	-	-
Canberra College (Woden Campus) Performing Arts Theatre	356	-	-	-	-
Fibre Optic Cabling	321	-	-	-	-
Franklin Early Childhood School (Design)	305	-	-	-	-
Additional IT – Public Schools	282	-	-	-	-
Car Parks and Traffic Safety Program	193	-	-	-	-
Molonglo (Coombs) Primary School (Design)	166	-	-	-	-
Year 12 Certification – Stage 2	130	-	-	-	-
Schools Staffing Integrated Management System Design	95	-	-	-	-
Schools Infrastructure Refurbishment	73	-	-	-	-
Centre for Teaching and Learning – Replace Air Conditioning System	32	-	-	-	-
Erindale Leisure Centre Redevelopment	15	-	-	-	-
Year 12 Certification – Stage 3	7	-	-	-	-
Namadgi P-10 School	(568)	-	-	-	-
Red Hill Primary School Expansion	(227)	-	-	-	-
Bonner Primary School (Design)	(83)	-	-	-	-
Public Schools – Water Tanks	(13)	-	-	-	-
2012-13 Budget Policy Adjustments					
Duffy Primary School Expansion	-	1,680	1,120	-	-

Changes to Appropriation cont.

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Carbon Neutral Schools – Stage 1	-	500	1,000	1,000	1,000
ACT Teacher Quality Institute	-	990	-	-	-
Rectification and Upgrade of Taylor Primary School	-	5,000	7,930	-	-
2012-13 Budget Technical Adjustments					
Capital Upgrades Indexation	-	-	-	-	347
Rollover – Replacement of ACT Vocational Education Management System (AVMS 2)	(1,580)	1,580	-	-	-
Rollover – Year 12 Certification – Stage 3	(723)	723	-	-	-
Rollover – Smart Schools Smart Students	(350)	350	-	-	-
Rollover – New Online Enrolment System	(100)	100	-	-	-
Rollover – Schools Staffing Integrated Management	(251)	251	-	-	-
Transfer – Capital Upgrades to Canberra College (Woden Campus) Performing Arts Theatre	(1,450)	-	-	-	-
Transfer – Calwell High Performing Arts Centre to Canberra College (Woden Campus) Performing Arts Theatre	(300)	-	-	-	-
Transfer – Capital Upgrades and Calwell High School Performing Arts Centre to Canberra College (Woden Campus) Performing Arts Theatre	1,750	-	-	-	-
Revised Funding Profile – Installation of Artificial Grass Surfaces – Stage 1	50	(50)	-	-	-
Revised Funding Profile – Red Hill Primary School Expansion	(1,500)	1,500	-	-	-
Revised Funding Profile – North Watson Development – Majura Primary School Expansion	(700)	700	-	-	-
Revised Funding Profile – School Toilet Upgrades Program – Stage 1	(750)	750	-	-	-
Revised Funding Profile – COAG Universal Access to Preschools – Stage 1 Expansion Works	(3,100)	3,100	-	-	-
Revised Funding Profile – West Macgregor Development – Macgregor Primary School Expansion	(800)	800	-	-	-
Revised Funding Profile – Hazardous Materials Removal Program – Stage 2	900	(900)	-	-	-
Revised Funding Profile – Molonglo (Coombs) Primary School (Design)	(700)	700	-	-	-
Revised Funding Profile – Bonner Primary School	680	(680)	-	-	-
Revised Funding Profile – Harrison Secondary School	(1,000)	1,000	-	-	-
Revised Funding Profile – Canberra College (Woden Campus) Performing Arts Theatre	(4,106)	4,106	-	-	-
Revised Funding Profile – School Roof Replacement Program – Stage 1	(700)	700	-	-	-
Revised Funding Profile – Franklin Early Childhood School	(4,000)	4,000	-	-	-
Revised Funding Profile – Canberra College (CC Cares) Program Design – Forward Design	(350)	350	-	-	-
Revised Funding Profile – Malkara School – Replace Hydrotherapy Pool	(1,160)	1,160	-	-	-
Revised Funding Profile – Gungahlin College	(750)	750	-	-	-
Revised Funding Profile – Namadgi P-10 School	(800)	800	-	-	-
Commonwealth Grants – Trade Training Centres Schools – Government Schools NP	(3,651)	(1,428)	(1,634)	2,442	3,707
Commonwealth Grant – National Solar Schools Plan – Government Schools NP	68	958	(721)	-	-
2012-13 Budget	99,163	122,318	58,792	17,312	18,924

2012-13 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
New Capital Works						
Duffy Primary School Expansion	2,800	-	1,680	1,120	-	Dec 2013
Carbon Neutral Schools – Stage 1 ¹	3,500	-	500	1,000	1,000	Jun 2016
Rectification and Upgrade of Taylor Primary School	12,930	-	5,000	7,930	-	Dec 2013
Total New Capital Works	19,230	-	7,180	10,050	1,000	
Capital Upgrades						
Capital Upgrades Funding	13,200	-	13,200			
Total Capital Upgrades	13,200	-	13,200			
Total New Works	32,430	-	20,380	10,050	1,000	
Works in Progress						
Fire Systems Upgrade Program	2,560	1,060	1,500	-	-	Jun 2013
Installation of Artificial Grass Surfaces – Stage 1	2,300	350	1,950	-	-	Jun 2013
Franklin Early Childhood School	42,700	4,000	23,700	15,000	-	Dec 2013
Bonner Primary School	60,270	8,350	32,920	19,000	-	Dec 2013
COAG Universal Access to Preschools – Stage 1 Expansion Works	6,200	1,300	4,900	-	-	Jun 2013
West Macgregor Development – Macgregor Primary School Expansion	5,650	200	5,450	-	-	Jun 2013
Canberra College Cares (CC Cares) Program (Design)	1,400	400	1,000	-	-	Apr 2013
School Toilet Upgrade Program – Stage 1	2,000	250	1,750	-	-	Jun 2013
North Watson Development – Majura Primary School Expansion	4,400	300	4,100	-	-	Jun 2013
Malkara School – Hydrotherapy Pool Refurbishment	3,050	670	2,380	-	-	Dec 2012
School Roof Replacement Program – Stage 1	2,800	300	2,500	-	-	Jun 2013
Hazardous Materials Removal Program – Stage 2	3,400	2,600	800	-	-	Jun 2013
Car Parks and Traffic Safety Program	1,250	750	500	-	-	Jun 2013
Molonglo (Coombs) Primary School (Design)	1,950	1,250	700	-	-	Dec 2012
Red Hill Primary School Expansion	5,300	3,800	1,500	-	-	Dec 2012
Harrison Secondary School ³	48,150	47,150	1,000	-	-	Jan 2012
Canberra College (Woden Campus) Performing Arts Theatre	9,350	5,244	4,106	-	-	Dec 2012
Environment – Solar Schools	2,000	1,400	600	-	-	Jun 2013
Trade Training Centres ²	9,523	628	1,536	1,210	2,442	Jun 2016
Namadgi P-10 School ³	55,550	54,750	800	-	-	Apr 2011
Gungahlin College ³	74,407	73,657	750	-	-	Apr 2011
Total Works in Progress	344,210	208,409	94,442	35,210	2,442	
Total Capital Works Program	376,640	208,409	114,822	45,260	3,442	

Notes:

1. An additional \$1 million is forecast for the 2015-16 financial year.
2. An additional \$3.707 million is forecast for the 2015-16 financial year. \$2.599 million in Commonwealth funding removed from the project.
3. These projects are completed but are in defects liability period.

Education and Training Directorate Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
525,912	Government Payment for Outputs	539,220	558,459	4	552,533	572,864	577,543
16,172	User Charges - Non ACT Government	16,172	16,598	3	16,798	16,998	17,398
120	User Charges - ACT Government	395	405	3	415	425	436
1,688	Interest	1,688	1,545	-8	1,468	1,468	1,468
17,009	Other Revenue	19,109	19,086	..	19,063	19,040	19,040
249	Resources Received Free of Charge	249	249	-	249	249	249
561,150	Total Revenue	576,833	596,342	3	590,526	611,044	616,134
561,150	Total Income	576,833	596,342	3	590,526	611,044	616,134
Expenses							
357,976	Employee Expenses	377,522	386,325	2	388,494	402,638	405,983
53,545	Superannuation Expenses	54,830	58,145	6	57,429	57,641	56,084
62,776	Supplies and Services	64,773	65,630	1	59,656	63,625	65,153
54,631	Depreciation and Amortisation	53,890	57,411	7	60,173	61,391	61,480
20	Borrowing Costs	20	20	-	20	20	20
34,010	Grants and Purchased Services	33,743	28,244	-16	23,974	24,955	25,173
58,265	Other Expenses	60,499	62,774	4	63,360	64,298	65,235
621,223	Total Ordinary Expenses	645,277	658,549	2	653,106	674,568	679,128
-60,073	Operating Result	-68,444	-62,207	9	-62,580	-63,524	-62,994
-60,073	Total Comprehensive Income	-68,444	-62,207	9	-62,580	-63,524	-62,994

Education and Training Directorate Balance Sheet

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Current Assets							
36,400	Cash and Cash Equivalents	43,404	41,806	-4	42,277	42,748	43,219
7,102	Receivables	7,123	7,121	..	7,119	7,117	7,115
259	Investments	259	259	-	259	259	259
2,698	Other Current Assets	3,653	3,653	-	3,653	3,653	3,653
46,459	Total Current Assets	54,439	52,839	-3	53,308	53,777	54,246
Non Current Assets							
1,773	Investments	1,774	1,774	-	1,774	1,774	1,774
2,042,102	Property, Plant and Equipment	1,917,905	1,914,581	..	1,992,251	1,949,290	1,907,852
180	Intangibles	150	150	-	150	150	150
33,199	Capital Works in Progress	8,630	77,980	804	0	0	0
2,077,254	Total Non Current Assets	1,928,459	1,994,485	3	1,994,175	1,951,214	1,909,776
2,123,713	TOTAL ASSETS	1,982,898	2,047,324	3	2,047,483	2,004,991	1,964,022
Current Liabilities							
8,117	Payables	4,164	4,164	-	4,164	4,164	4,164
50	Finance Leases	149	149	-	149	149	149
90,196	Employee Benefits	103,371	107,141	4	110,578	114,010	116,826
4,000	Other Liabilities	3,787	3,787	-	3,787	3,787	3,787
102,363	Total Current Liabilities	111,471	115,241	3	118,678	122,110	124,926
Non Current Liabilities							
99	Finance Leases	53	53	-	5	4	3
12,068	Employee Benefits	10,478	11,023	5	11,581	11,870	12,156
0	Other	58	58	-	58	58	58
12,167	Total Non Current Liabilities	10,589	11,134	5	11,644	11,932	12,217
114,530	TOTAL LIABILITIES	122,060	126,375	4	130,322	134,042	137,143
2,009,183	NET ASSETS	1,860,838	1,920,949	3	1,917,161	1,870,949	1,826,879
REPRESENTED BY FUNDS EMPLOYED							
864,268	Accumulated Funds	839,615	899,726	7	895,938	849,726	805,656
1,144,915	Reserves	1,021,223	1,021,223	-	1,021,223	1,021,223	1,021,223
2,009,183	TOTAL FUNDS EMPLOYED	1,860,838	1,920,949	3	1,917,161	1,870,949	1,826,879

Education and Training Directorate Statement of Changes in Equity

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
813,025	Opening Accumulated Funds	808,896	839,615	4	899,726	895,938	849,726
1,144,915	Opening Asset Revaluation Reserve	1,021,223	1,021,223	-	1,021,223	1,021,223	1,021,223
1,957,940	Balance at the Start of the Reporting Period	1,830,119	1,860,838	2	1,920,949	1,917,161	1,870,949
Comprehensive Income							
-60,073	Operating Result for the Period	-68,444	-62,207	9	-62,580	-63,524	-62,994
-60,073	Total Comprehensive Income	-68,444	-62,207	9	-62,580	-63,524	-62,994
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
112,152	Capital Injections	99,163	122,318	23	58,792	17,312	18,924
-836	Capital Distributions to Government	0	0	-	0	0	0
111,316	Total Transactions Involving Owners Affecting Accumulated Funds	99,163	122,318	23	58,792	17,312	18,924
Closing Equity							
864,268	Closing Accumulated Funds	839,615	899,726	7	895,938	849,726	805,656
1,144,915	Closing Asset Revaluation Reserve	1,021,223	1,021,223	-	1,021,223	1,021,223	1,021,223
2,009,183	Balance at the End of the Reporting Period	1,860,838	1,920,949	3	1,917,161	1,870,949	1,826,879

Education and Training Directorate Cash Flow Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
525,912	Cash from Government for Outputs	539,220	558,459	4	552,533	572,864	577,543
16,292	User Charges	16,567	17,003	3	17,213	17,423	17,834
1,688	Interest Received	1,688	1,545	-8	1,468	1,468	1,468
40,532	Other Receipts	43,427	43,577	..	38,370	34,216	33,440
584,424	Operating Receipts	600,902	620,584	3	609,584	625,971	630,285
Payments							
353,014	Related to Employees	363,448	382,008	5	385,009	399,427	403,391
53,547	Related to Superannuation	54,832	58,147	6	56,919	57,131	55,574
62,319	Related to Supplies and Services	64,169	65,029	1	59,061	63,030	64,558
20	Borrowing Costs	20	20	-	20	20	20
34,010	Grants and Purchased Services	33,743	28,244	-16	23,974	24,955	25,173
81,995	Other	85,024	87,469	3	82,865	79,672	79,833
584,905	Operating Payments	601,236	620,917	3	607,848	624,235	628,549
-481	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-334	-333	..	1,736	1,736	1,736
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
113,367	Purchase of Property, Plant and Equipment and Capital Works	100,378	123,533	23	60,007	18,527	20,139
113,367	Investing Payments	100,378	123,533	23	60,007	18,527	20,139
-113,367	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-100,378	-123,533	-23	-60,007	-18,527	-20,139
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
112,152	Capital Injections from Government	99,163	122,318	23	58,792	17,312	18,924
112,152	Financing Receipts	99,163	122,318	23	58,792	17,312	18,924
Payments							
688	Distributions to Government	0	0	-	0	0	0
50	Repayment of Finance Leases	50	50	-	50	50	50
738	Financing Payments	50	50	-	50	50	50
111,414	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	99,113	122,268	23	58,742	17,262	18,874
-2,434	NET INCREASE / (DECREASE) IN CASH HELD	-1,599	-1,598	..	471	471	471
39,093	CASH AT THE BEGINNING OF REPORTING PERIOD	45,003	43,404	-4	41,806	42,277	42,748
36,659	CASH AT THE END OF REPORTING PERIOD	43,404	41,806	-4	42,277	42,748	43,219

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs:
 - the increase of \$13.308 million in the 2011-12 estimated outcome from the original budget is due to revised wage parameters (\$8.515 million), additional Commonwealth Grants (\$4.223 million) and the net impact of rollovers (\$0.860 million) mainly associated with Commonwealth National Partnership Programs, partially offset by the revised superannuation parameters (\$0.290 million); and
 - the increase of \$19.239 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to indexation (\$11.370 million), revised wage parameters (\$7.139 million), increases in enrolment numbers (\$4.862 million), new and prior years initiatives (\$5.721 million) and the revised superannuation parameters (\$1.843 million). The increase is partially offset by Commonwealth Government Grants reductions (\$4.263 million), savings initiatives (\$6.147 million) and rollovers (\$1.441 million).
- user charges – non ACT Government: the increase of \$0.426 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the indexation of fees and charges.
- user charges – ACT Government: the increase of \$0.275 million in the 2011-12 estimated outcome from the original budget is due to the flow on impact of the 2010-11 audited outcome adjustment associated with specific purpose programs.
- interest: the decrease of \$0.143 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to lower interest rates.
- other revenue: the increase of \$2.1 million in the 2011-12 estimated outcome from the original budget is mainly due to more excursions and hire of facilities.
- employee expenses:
 - the increase of \$19.546 million in the 2011-12 estimated outcome from the original budget is mainly due to revised wage parameters (\$9.552 million), the impact of the discount rate on the long service leave liability (\$6.788 million), increased Commonwealth Government Grants for National Partnership programs (\$2.542 million) and the impact of rollovers (\$0.598 million); and
 - the increase of \$8.803 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to revised wage parameters (\$13.805 million), increased staff numbers arising from increased enrolments (\$4.247 million), Commonwealth Government Grants (\$1.615 million) and new and prior year initiatives (\$1.758 million), partially offset by the impact of the discount rate on the long service leave liability (\$6.788 million), new and past savings initiatives (\$4.977 million) and the impact of rollovers (\$0.962 million).

- superannuation expenses:
 - the increase of \$1.285 million in the 2011-12 estimated outcome from the original budget is mainly due to revised wage parameters; and
 - the increase of \$3.315 million in the 2012-13 Budget from the 2011-12 estimated outcome is primarily due to revised wage parameters (\$1.609 million), revised superannuation parameters (\$1.494 million) and increases in staff numbers arising from increased enrolments (\$0.615 million), partially offset by the savings initiatives (\$0.655 million).
- supplies and services:
 - the increase of \$1.997 million in the 2011-12 estimated outcome from the original budget is mainly due to increased Commonwealth Government Grants (\$1.016 million) and the impact of rollovers (\$0.786 million); and
 - the increase of \$0.857 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to new and continuing initiatives (\$3.477 million) and indexation (\$0.922 million), partially offset by the impact of rollovers (\$2.163 million) and savings initiative (\$1.288 million).
- depreciation and amortisation:
 - the decrease of \$0.741 million in the 2011-12 estimated outcome from the original budget is mainly due to capital works rollovers; and
 - the increase of \$3.521 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to completed capital projects.
- grants and purchased services:
 - the decrease of \$0.267 million in the 2011-12 estimated outcome from the original budget is primarily due to the impact of rollovers (\$0.591 million), partially offset by increased Commonwealth Government Grants (\$0.324 million); and
 - the decrease of \$5.499 million in the 2012-13 Budget from the 2011-12 estimated outcome is primarily due to reduced Commonwealth Government Grants (\$5.974 million) mainly associated with the Productivity Places Program and continuing initiatives (\$1.737 million), partially offset by the net impact of rollovers (\$1.789 million) and indexation (\$0.424 million).
- other expenses:
 - the increase of \$2.234 million in the 2011-12 estimated outcome from the original budget is mainly due to more excursions and hire of facilities; and
 - the increase of \$2.275 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to indexation (\$1.541 million) and new and continuing initiatives (\$0.783 million).

Balance Sheet

- current assets:
 - the increase of \$7.980 million in the 2011-12 estimated outcome from the original budget is mainly due to the flow-on impact of the 2010-11 audited outcome primarily relating to cash balances in schools and cash associated with Commonwealth Government funding for the Digital Education Revolution; and
 - the decrease of \$1.6 million in the 2012-13 Budget from the estimated outcome is mainly due to expenditure of cash associated with Commonwealth Government funding for the Digital Education Revolution in 2012-13.
- non current assets:
 - the decrease of \$148.795 million in the 2011-12 estimated outcome from the original budget is mainly due to the flow-on impact of the 2010-11 audited outcome, primarily associated with the revaluation of the Directorate's assets and deferral of works to 2012-13; and
 - the increase of \$66.026 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the capital works program and the purchase of plant and equipment (\$123.533 million), partially offset by depreciation (\$57.411 million).
- total liabilities:
 - the increase of \$7.530 million in the 2011-12 estimated outcome from the original budget is mainly due to increased employee entitlements associated with the flow-on impact of the 2010-11 audited outcome combined with the impact of the discount rate on the long service leave liability; and
 - the increase of \$4.315 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the impact of increased employee entitlements associated with revised wage parameters.

Statement of Changes in Equity

- capital injections:
 - the decrease of \$12.989 million in the 2011-12 estimated outcome from the original budget is due to rollovers and cash re-profiling of projects (\$9.406 million) and revised Commonwealth Government funding (\$3.583 million) mainly associated with the Trade Training Centres National Partnership; and
 - the increase of \$23.155 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to new and continuing capital works (\$16.228 million), rollovers and cash re-profiling of projects (\$12.806 million), partially offset by Information Communication Technology initiatives (\$5.879 million).

Cash Flow Statement

Variations in the statement are explained in the notes above.

Education and Training Directorate
Statement of Income and Expenses on Behalf of the Territory

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
196,633	Payment for Expenses on behalf of Territory	194,186	212,368	9	218,902	235,639	256,020
203	Taxes, Fees and Fines	203	210	3	215	219	224
196,836	Total Revenue	194,389	212,578	9	219,117	235,858	256,244
196,836	Total Income	194,389	212,578	9	219,117	235,858	256,244
Expenses							
196,633	Grants and Purchased Services	194,186	212,368	9	218,902	235,639	256,020
203	Transfer Expenses	203	210	3	215	219	224
196,836	Total Ordinary Expenses	194,389	212,578	9	219,117	235,858	256,244
0	Operating Result	0	0	-	0	0	0
0	Total Comprehensive Income	0	0	-	0	0	0

Education and Training Directorate
Statement of Assets and Liabilities on Behalf of the Territory

Budget as at 30/6/12 \$'000	Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000	
Current Assets							
241	Cash and Cash Equivalents	558	558	-	558	558	558
22	Receivables	99	99	-	99	99	99
263	Total Current Assets	657	657	-	657	657	657
263	TOTAL ASSETS	657	657	-	657	657	657
Current Liabilities							
263	Other Liabilities	657	657	-	657	657	657
263	Total Current Liabilities	657	657	-	657	657	657
263	TOTAL LIABILITIES	657	657	-	657	657	657
0	NET ASSETS	0	0	-	0	0	0
REPRESENTED BY FUNDS EMPLOYED							
0	TOTAL FUNDS EMPLOYED	0	0	-	0	0	0

**Education and Training Directorate
Statement of Changes in Equity on Behalf of the Territory**

Budget as at 30/6/12 \$'000	Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
0	Total Movement in Reserves	0	0	-	0	0
0	Balance at the End of the Reporting Period	0	0	-	0	0

**Education and Training Directorate
Statement of Cash Flows on Behalf of the Territory**

2011-12 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts						
211,340	Cash from Government for EBT	208,748	228,229	9	235,473	253,740
203	Taxes, Fees and Fines	203	210	3	215	219
4,923	Other Receipts	4,796	5,316	11	5,257	5,401
216,466	Operating Receipts	213,747	233,755	9	240,945	259,360
Payments						
211,340	Grants and Purchased Services	208,748	228,229	9	235,473	253,740
4,923	Other	4,796	5,316	11	5,257	5,401
203	Territory Receipts to Government	203	210	3	215	219
216,466	Operating Payments	213,747	233,755	9	240,945	259,360
0	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	0	0	-	0	0
241	CASH AT THE BEGINNING OF REPORTING PERIOD	558	558	-	558	558
241	CASH AT THE END OF REPORTING PERIOD	558	558	-	558	558

Notes to the Budget Statements

Significant variations are as follows:

Statement of Income and Expenses on Behalf of the Territory

- payment for expenses on behalf of the Territory and grants and purchased services:
 - the decrease of \$2.447 million in the 2011-12 estimated outcome from the original budget is due to the impact of rollovers (\$1.266 million) and reduced Commonwealth Government Grants for non government schools (\$1.181 million); and
 - the increase of \$18.182 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to increased non government schools funding from the Commonwealth Government (\$12.964 million), additional non government schools funding from the ACT Government (\$1.452 million) and the impact of rollovers (\$3.766 million).

Statement of Assets and Liabilities on Behalf of the Territory

Variations in the statement are explained in the notes above.

Statement of Cash Flow on Behalf of the Territory

Variations in the statement are explained in the notes above.

Public School Education Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
481,760	Government Payment for Outputs	494,954	519,378	5	519,217	538,366	542,943
15,415	User Charges - Non ACT Government	15,415	15,841	3	16,041	16,241	16,641
119	User Charges - ACT Government	394	404	3	414	424	435
1,685	Interest	1,685	1,542	-8	1,465	1,465	1,465
16,980	Other Revenue	19,080	19,057	..	19,034	19,011	19,011
248	Resources Received Free of Charge	248	248	-	248	248	248
516,207	Total Revenue	531,776	556,470	5	556,419	575,755	580,743
516,207	Total Income	531,776	556,470	5	556,419	575,755	580,743
Expenses							
350,859	Employee Expenses	369,774	378,756	2	381,406	395,496	398,898
52,464	Superannuation Expenses	53,694	56,991	6	56,355	56,588	55,072
58,883	Supplies and Services	60,511	61,561	2	56,516	60,318	61,852
54,557	Depreciation and Amortisation	53,816	57,280	6	59,628	60,846	60,935
20	Borrowing Costs	20	20	-	20	20	20
1,150	Grants and Purchased Services	1,639	1,185	-28	1,196	1,208	1,221
58,153	Other Expenses	60,387	62,658	4	63,244	64,183	65,119
576,086	Total Ordinary Expenses	599,841	618,451	3	618,365	638,659	643,117
-59,879	Operating Result	-68,065	-61,981	9	-61,946	-62,904	-62,374

Non Government Education Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
4,523	Government Payment for Outputs	5,083	3,629	-29	2,255	2,273	2,298
79	User Charges - Non ACT Government	79	79	-	79	79	79
1	Interest	1	1	-	1	1	1
4,603	Total Revenue	5,163	3,709	-28	2,335	2,353	2,378
4,603	Total Income	5,163	3,709	-28	2,335	2,353	2,378
Expenses							
2,160	Employee Expenses	2,483	1,856	-25	1,225	1,225	1,239
306	Superannuation Expenses	337	285	-15	211	206	200
2,138	Supplies and Services	2,401	1,568	-35	897	916	933
67	Depreciation and Amortisation	67	85	27	183	183	183
3	Other Expenses	3	3	-	3	3	3
4,674	Total Ordinary Expenses	5,291	3,797	-28	2,519	2,533	2,558
-71	Operating Result	-128	-88	31	-184	-180	-180

Vocational Education and Training Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
39,629	Government Payment for Outputs	39,183	35,452	-10	31,061	32,225	32,302
678	User Charges - Non ACT Government	678	678	-	678	678	678
1	User Charges - ACT Government	1	1	-	1	1	1
2	Interest	2	2	-	2	2	2
29	Other Revenue	29	29	-	29	29	29
1	Resources Received Free of Charge	1	1	-	1	1	1
40,340	Total Revenue	39,894	36,163	-9	31,772	32,936	33,013
40,340	Total Income	39,894	36,163	-9	31,772	32,936	33,013
Expenses							
4,957	Employee Expenses	5,265	5,713	9	5,863	5,917	5,846
775	Superannuation Expenses	799	869	9	863	847	812
1,755	Supplies and Services	1,861	2,501	34	2,243	2,391	2,368
7	Depreciation and Amortisation	7	46	557	362	362	362
32,860	Grants and Purchased Services	32,104	27,059	-16	22,778	23,747	23,952
109	Other Expenses	109	113	4	113	112	113
40,463	Total Ordinary Expenses	40,145	36,301	-10	32,222	33,376	33,453
-123	Operating Result	-251	-138	45	-450	-440	-440

Notes to the Output Class Statements

Significant variations are as follows:

Public School Education Total Expenses

- the increase of \$23.755 million in the 2011-12 estimated outcome from the original budget is mainly due to revised wage parameters (\$10.618 million), the impact of the discount rate on the long service leave liability (\$6.651 million), Commonwealth Government funding (\$3.683 million) and the flow-on impact of the audited outcome adjustment relating to schools revenue for excursions and hire of facilities (\$2.1 million).
- the increase of \$18.610 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to revised wage parameters (\$15.114 million), new and continuing initiatives (\$5.810 million), increases in staff due to increased enrolments (\$4.862 million), depreciation (\$3.464 million), indexation (\$2.414 million), Commonwealth Government funding (\$1.702 million), and a change in the superannuation profile (\$1.814 million). The increase is partially offset by the impact of the discount rate on the long service leave liability (\$6.738 million), the impact of rollovers (\$3.102 million) and the savings initiatives from previous and current budgets (\$6.730 million).

Non Government Education Total Expenses

- the increase of \$0.617 million in the 2011-12 estimated outcome from the original budget is mainly due to the impact of rollovers (\$0.315 million) and increased Commonwealth Government grants (\$0.194 million).
- the decrease of \$1.494 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to reduced Commonwealth Government Grants (\$1.047 million) and the impact of rollovers (\$0.452 million).

Vocational Education and Training Total Expenses

- the decrease of \$0.318 million in the 2011-12 estimated outcome from the original budget is mainly due to the impact of rollovers (\$0.917 million), partially offset by the impact of revised wage parameters (\$0.153 million) and increased Commonwealth Government Grants (\$0.355 million).
- the decrease of \$3.844 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to decreased Commonwealth Government Grants (\$5.087 million) and new and prior years initiatives (\$1.3 million). The decrease is partially offset by the net impact of the rollovers (\$2.113 million) and indexation (\$0.455 million).

ACT COMPULSORY THIRD-PARTY INSURANCE REGULATOR

Purpose

The Australian Capital Territory Compulsory Third-Party Insurance Regulator (CTP regulator) is established under section 14 of the *Road Transport (Third-Party Insurance) Act 2008* (CTP Act).

The CTP regulator will oversee and monitor the regulation, procedures, structure and transparency of the CTP scheme and ensure compliance with the obligations and procedures set out in the CTP Act.

2012-13 Priorities

Strategic and operational issues to be pursued in 2012-13 include:

- continuing to review the operation of the CTP scheme to identify if there are any areas that need to be targeted for improvement. A key element of this process is the review of the legislative framework to determine whether further amendments to the CTP Act are required to enhance scheme performance;
- monitoring the effectiveness of the CTP scheme against the objectives of the CTP Act using actuarial review and analysis, premium filing applications and feedback from the community; and
- developing guidelines to continue to improve the health outcomes under the scheme in line with the objects of the CTP Act section 5A(f).

Estimated Employment Level

The Director-General of Treasury Directorate is appointed as the CTP Regulator. The agency is staffed by officers from Treasury.

**ACT Compulsory Third-Party Insurance Regulator
Operating Statement**

2011-12 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income						
Revenue						
0 Taxes, Fees and Fines	256	126	-51	128	132	135
0 Total Revenue	256	126	-51	128	132	135
0 Total Income	256	126	-51	128	132	135
Expenses						
0 Supplies and Services	241	141	-41	128	132	135
0 Total Ordinary Expenses	241	141	-41	128	132	135
0 Operating Result	15	-15	-200	0	0	0
0 Total Comprehensive Income	15	-15	-200	0	0	0

ACT Compulsory Third-Party Insurance Regulator Balance Sheet

Budget as at 30/6/12 \$'000	Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Current Assets						
0 Cash and Cash Equivalents	15	0	-100	0	0	0
0 Total Current Assets	15	0	-100	0	0	0
0 TOTAL ASSETS	15	0	-100	0	0	0
0 NET ASSETS	15	0	-100	0	0	0
REPRESENTED BY FUNDS EMPLOYED						
0 Accumulated Funds	15	0	-100	0	0	0
0 TOTAL FUNDS EMPLOYED	15	0	-100	0	0	0

ACT Compulsory Third-Party Insurance Regulator Statement of Changes in Equity

Budget as at 30/6/12 \$'000	Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity						
0	0	15	#	0	0	0
0	0	15	#	0	0	0
Comprehensive Income						
0	15	-15	-200	0	0	0
0	15	-15	-200	0	0	0
0	0	0	-	0	0	0
Closing Equity						
0	15	0	-100	0	0	0
0	15	0	-100	0	0	0

ACT Compulsory Third-Party Insurance Regulator Cash Flow Statement

2011-12 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts						
0 Taxes, Fees and Fines	256	126	-51	128	132	135
0 Operating Receipts	256	126	-51	128	132	135
Payments						
0 Related to Supplies and Services	241	141	-41	128	132	135
0 Operating Payments	241	141	-41	128	132	135
0 NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	15	-15	-200	0	0	0
0 NET INCREASE / (DECREASE) IN CASH HELD	15	-15	-200	0	0	0
0 CASH AT THE BEGINNING OF REPORTING PERIOD	0	15	#	0	0	0
0 CASH AT THE END OF REPORTING PERIOD	15	0	-100	0	0	0

Notes to the Budget Statements

The responsibilities of the CTP regulator were previously vested in the statutory office of the Director-General of Treasury with funding originally being received through the Treasury Directorate. Upon becoming a Statutory Authority funding is achieved through collecting an administrative levy charged on registered vehicles in the ACT.

Significant variations are as follows:

Operating Statement

- taxes, fees and fines: the increase of \$0.256 million in the 2011-12 estimated outcome from the original budget is due to invoicing of 2010-11 revenue being delayed in anticipation of the creation of the CTP regulator as a separate entity. The decrease of \$0.130 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to a return to normal revenue levels.
- supplies and services: the decrease of \$0.1 million in the 2012-13 Budget from the 2011-12 estimated outcome reflects lower advertising and community engagement expenses.

Balance Sheet

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.

Cash Flow Statement

Variations in the statement are explained in the notes above.

ACT GAMBLING AND RACING COMMISSION

Purpose

The ACT Gambling and Racing Commission (the Commission) is an independent statutory authority established under the *Gambling and Racing Control Act 1999* to control, supervise and regulate gambling and racing activities in the Territory.

The responsibilities of the Commission incorporate the ongoing development and implementation of an integrated regulatory framework for all gambling activity in the ACT, including the casino, gaming machines, lotteries, racing (as provided in the *Racing Act 1999*), race and sports bookmaking and interactive gambling.

The Commission also monitors and researches the social effects of gambling and of problem gambling in the ACT.

In discharging its responsibilities, the Commission undertakes broad community consultation and performs its functions in a way that best promotes the public interest. It must, as far as practicable, promote consumer protection, minimise the possibility of criminal or unethical activity and reduce the risks and costs to the community and individuals concerned, of problem gambling.

2012-13 Priorities

Strategic and operational issues to be pursued in 2012-13 include:

- continuing to implement legislative changes to the various gaming laws as required;
- enhancing the effectiveness of the Commission's compliance program on a continual risk assessment basis;
- enhancing the Commission's community engagement strategy by building upon strategic links with its stakeholders;
- developing and enhancing the Commission's community education program relating to problem gambling;
- liaising with ACT racing industry participants and other jurisdictions to facilitate the ongoing conduct of racing in the ACT in the context of legislative changes interstate;
- assessing the findings and recommendations of relevant gambling research projects in relation to compliance and policy issues; and
- continuing to develop and implement projects through the Problem Gambling Assistance Fund.

Estimated Employment Level

2010-11 Actual Outcome	2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
29 Staffing (FTE)	33	28 ¹	33

Note:

- The 2011-12 estimated outcome is lower than the original budget due to several staff members working part time and unfilled vacancies at year end. The increase in staffing numbers in the 2012-13 Budget from the 2011-12 estimated outcome is due to the expectation of the Commission returning to a full staffing level.

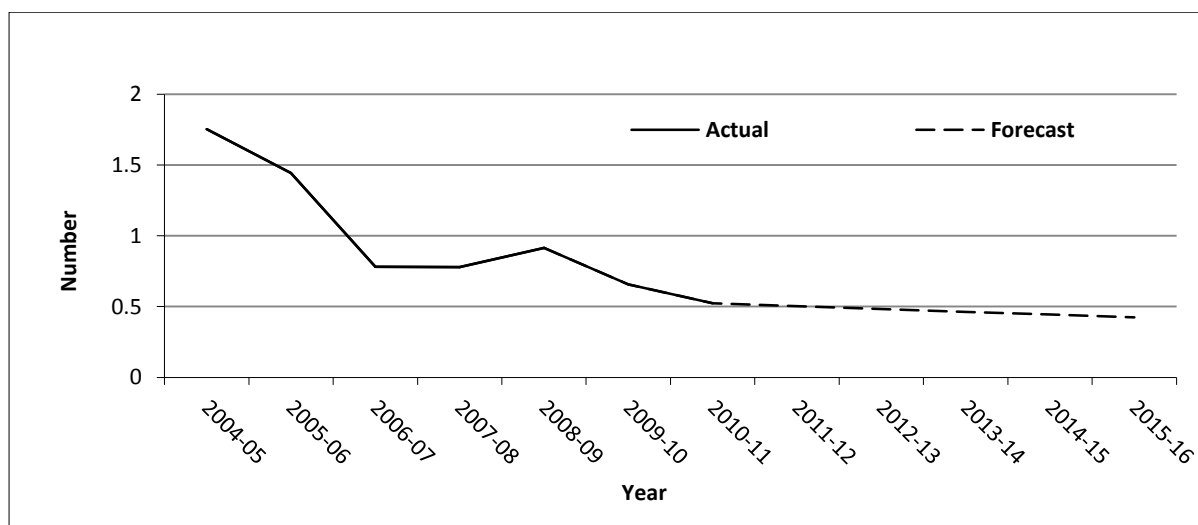
Strategic Objectives and Indicators

Strategic Objective 1

Increase Gambling Operators' Compliance with Legislation

The Commission conducts a comprehensive audit program to ensure that operators comply with all relevant gaming and wagering legislation. Through this audit program and its education and liaison with operators, the Commission aims to increase compliance with the various Acts. The level of reduction in the number of breaches detected per audit will indicate the success, or otherwise, of the Commission's activities in increasing compliance with the legislation.

Strategic Indicator 1: Average Number of Breaches Detected per Audit

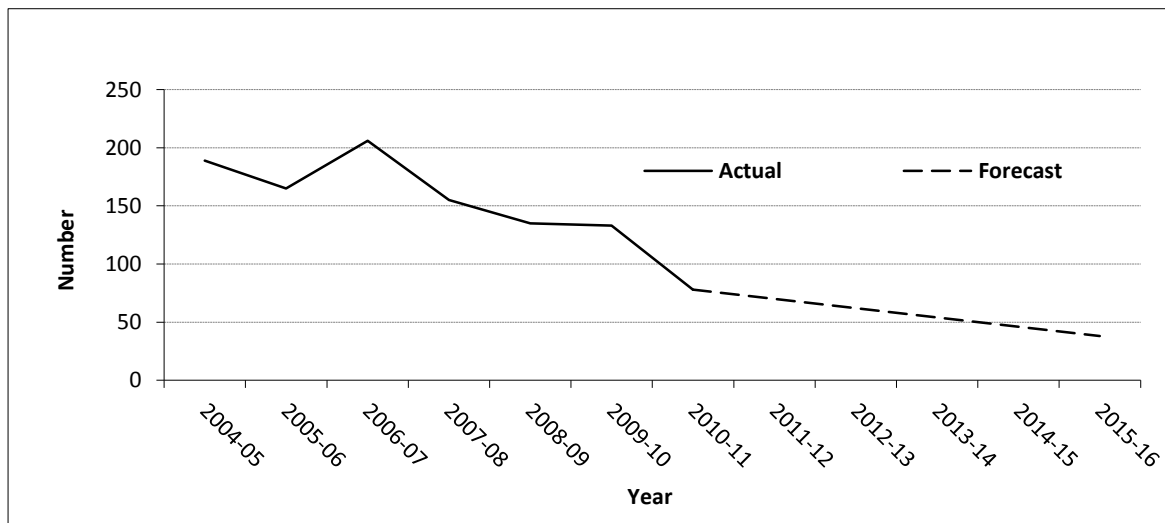


Strategic Objective 2

Increase the Accuracy of Returns by Operators for Gambling Related Taxes, Levies, Fees and Fines on Behalf of the ACT Government

The Commission receives returns from operators along with payments for gambling related taxes, levies, fees and fines. The Commission reconciles the returns against operators' activities and issues variation advices if discrepancies are found. The Commission aims to reduce the number of variations required through educating and liaising with operators in the ACT. The level of reduction in the number of variations to returns will indicate the success, or otherwise, of the Commission's activities in this area.

Strategic Indicator 2: Reconciled Gambling Taxation Returns – Variations



Strategic Objective 3

Undertake measures designed to reduce the negative impact of problem gambling

The Commission must conduct its functions in a way that reduces the risks and costs to the community and individuals of problem gambling. It also monitors the social effects of gambling and problem gambling in the ACT and is tasked to provide relevant education and counselling services. The Commission aims to reduce the negative impact of problem gambling by informing itself through targeted research and conducting projects to implement strategies based on those research outcomes.

Strategic Indicator 3: Develop and implement research based strategies to reduce the negative impact of problem gambling

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 1:				
Gambling Regulation and Harm Minimisation²	5,487	5,581	4,278	4,408
Output 1.1: Gambling Regulation and Harm Minimisation	5,487	5,581	4,278	4,408

Notes:

1. Total cost includes depreciation/amortisation of \$0.074 million in 2011-12 and \$0.084 million in 2012-13, expenses associated with the Problem Gambling Assistance Fund Levy of \$1.064 million in 2011-12 and \$1.087 million in 2012-13 and excludes transfer expense in both years.
2. Change in Output Class name from Gambling Regulation and Compliance to Gambling Regulation and Harm Minimisation, to commence from 2012-13, better reflects the functions and activities of the Gambling and Racing Commission.

Output Description

Key roles of the ACT Gambling and Racing Commission include:

- administer gaming laws;
- control, supervise and regulate gaming in the Territory;
- collect and verify gambling taxes, levies, fees and charges; and
- develop and implement projects through the Problem Gambling Assistance Fund.

Accountability Indicators

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 1: Gambling Regulation and Harm Minimisation			
Output 1.1: Gambling Regulation and Harm Minimisation			
a. Conduct compliance audits of operator activity to detect compliance with legal framework			
– Casino	100	100	100
– Gaming Machines	250	250	250
– Bookmakers	50	50	50
– Minor Lotteries	60	60	60
<i>Effectively regulating gambling and racing activity for statutory compliance</i>			
b. Conduct revenue audits to ensure correct payment of taxes, levies and fees			
– Casino	12	12	12
– Gaming Machines	12	12	12
– Bookmakers	12	12	12
<i>Ensure compliance with statutory payments of taxes, levies and fees</i>			
c. Initiate or complete research projects; analyse significant research projects conducted elsewhere ¹	n/a	n/a	5
<i>Keep informed about problem gambling issues and harm minimisation strategies</i>			
d. Initiate or complete projects through the Problem Gambling Assistance Fund ¹	n/a	n/a	3
<i>Undertake measures designed to reduce the negative impact of problem gambling</i>			

Note:

1. New accountability indicators to commence from 2012-13. These indicators have been included to better reflect the functions and activities of the Gambling and Racing Commission to develop and implement research based strategies to reduce the negative impact of problem gambling.

Changes to Appropriation

Changes to Appropriation - Controlled

	2011-12 Est. Out. \$'000	2012-13 Budget \$'000	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Government Payment for Outputs					
2011-12 Budget	4,297	4,366	4,408	4,463	4,463
2nd Appropriation					
Revised Wage Parameters	16	65	65	66	67
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	(3)	(3)	(3)	68
Revised Superannuation Parameters	(35)	(33)	(26)	(20)	(36)
Revised Notional Superannuation Contributions	-	13	10	7	5
2012-13 Budget	4,278	4,408	4,454	4,513	4,567

ACT Gambling and Racing Commission Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
4,297	Government Payment for Outputs	4,278	4,408	3	4,454	4,513	4,567
56,316	Taxes, Fees and Fines	55,113	54,744	-1	56,149	57,592	59,071
131	Interest	131	127	-3	144	162	181
1,139	Other Revenue	1,139	1,162	2	1,189	1,217	1,246
25	Resources Received Free of Charge	25	25	-	25	25	25
61,908	Total Revenue	60,686	60,466	..	61,961	63,509	65,090
Gains							
147	Other Gains	147	150	2	154	158	162
147	Total Gains	147	150	2	154	158	162
62,055	Total Income	60,833	60,616	..	62,115	63,667	65,252
Expenses							
2,768	Employee Expenses	2,853	2,887	1	2,921	2,959	2,997
414	Superannuation Expenses	381	396	4	389	381	368
2,177	Supplies and Services	2,177	2,212	2	2,257	2,314	2,372
84	Depreciation and Amortisation	74	84	14	84	84	84
2	Borrowing Costs	2	2	-	2	2	2
56,314	Transfer Expenses	55,113	54,744	-1	56,149	57,592	59,071
61,759	Total Ordinary Expenses	60,600	60,325	..	61,802	63,332	64,894
296	Operating Result	233	291	25	313	335	358
296	Total Comprehensive Income	233	291	25	313	335	358

ACT Gambling and Racing Commission Balance Sheet

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
	Current Assets						
2,722	Cash and Cash Equivalents	3,308	3,728	13	4,167	4,628	5,112
3,918	Receivables	4,329	4,334	..	4,339	4,344	4,349
1	Other Current Assets	12	12	-	12	12	12
6,641	Total Current Assets	7,649	8,074	6	8,518	8,984	9,473
	Non Current Assets						
47	Property, Plant and Equipment	37	37	-	47	47	57
253	Intangibles	298	226	-24	154	82	10
300	Total Non Current Assets	335	263	-21	201	129	67
6,941	TOTAL ASSETS	7,984	8,337	4	8,719	9,113	9,540
	Current Liabilities						
3,838	Payables	4,267	4,270	..	4,273	4,276	4,279
8	Finance Leases	10	25	150	10	25	10
768	Employee Benefits	919	931	1	943	955	967
141	Other Liabilities	119	119	-	119	119	119
4,755	Total Current Liabilities	5,315	5,345	1	5,345	5,375	5,375
	Non Current Liabilities						
23	Finance Leases	20	0	-100	20	0	20
176	Employee Benefits	99	151	53	200	249	298
199	Total Non Current Liabilities	119	151	27	220	249	318
4,954	TOTAL LIABILITIES	5,434	5,496	1	5,565	5,624	5,693
1,987	NET ASSETS	2,550	2,841	11	3,154	3,489	3,847
	REPRESENTED BY FUNDS EMPLOYED						
1,982	Accumulated Funds	2,548	2,839	11	3,152	3,487	3,845
5	Reserves	2	2	-	2	2	2
1,987	TOTAL FUNDS EMPLOYED	2,550	2,841	11	3,154	3,489	3,847

**ACT Gambling and Racing Commission
Statement of Changes in Equity**

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
1,686	Opening Accumulated Funds	2,315	2,548	10	2,839	3,152	3,487
5	Opening Asset Revaluation Reserve	2	2	-	2	2	2
1,691	Balance at the Start of the Reporting Period	2,317	2,550	10	2,841	3,154	3,489
Comprehensive Income							
296	Operating Result for the Period	233	291	25	313	335	358
296	Total Comprehensive Income	233	291	25	313	335	358
0	Total Movement in Reserves	0	0	-	0	0	0
Closing Equity							
1,982	Closing Accumulated Funds	2,548	2,839	11	3,152	3,487	3,845
5	Closing Asset Revaluation Reserve	2	2	-	2	2	2
1,987	Balance at the End of the Reporting Period	2,550	2,841	11	3,154	3,489	3,847

ACT Gambling and Racing Commission Cash Flow Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
4,297	Cash from Government for Outputs	4,278	4,408	3	4,454	4,513	4,567
56,316	Taxes, Fees and Fines	55,113	54,744	-1	56,149	57,592	59,071
131	Interest Received	131	127	-3	144	162	181
1,402	Other Receipts	1,402	1,431	2	1,462	1,494	1,527
62,146	Operating Receipts	60,924	60,710	..	62,209	63,761	65,346
Payments							
2,699	Related to Employees	2,713	2,823	4	2,860	2,898	2,936
413	Related to Superannuation	380	396	4	389	381	368
2,155	Related to Supplies and Services	2,155	2,189	2	2,234	2,291	2,349
2	Borrowing Costs	2	2	-	2	2	2
116	Other	116	119	3	119	119	119
56,316	Territory Receipts to Government	55,113	54,744	-1	56,149	57,592	59,071
61,701	Operating Payments	60,479	60,273	..	61,753	63,283	64,845
445	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	445	437	-2	456	478	501
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
10	Purchase of Property, Plant and Equipment and Capital Works	10	10	-	10	10	10
0	Purchase of Land and Intangibles	38	0	-100	0	0	0
10	Investing Payments	48	10	-79	10	10	10
-10	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-48	-10	79	-10	-10	-10
CASH FLOWS FROM FINANCING ACTIVITIES							
Payments							
7	Repayment of Finance Leases	7	7	-	7	7	7
7	Financing Payments	7	7	-	7	7	7
-7	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	-7	-7	-	-7	-7	-7
428	NET INCREASE / (DECREASE) IN CASH HELD	390	420	8	439	461	484
2,294	CASH AT THE BEGINNING OF REPORTING PERIOD	2,918	3,308	13	3,728	4,167	4,628
2,722	CASH AT THE END OF REPORTING PERIOD	3,308	3,728	13	4,167	4,628	5,112

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- taxes, fees and fines:
 - the decrease of \$1.203 million in the 2011-12 estimated outcome from the original budget is due to a decrease in interstate lotteries (\$1.713 million), sports bookmaking (\$0.320 million) and ACTTAB revenue (\$0.011 million), offset by an increase in activity for gaming machines (\$0.841 million); and
 - the decrease of \$0.369 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to a decrease in activity for interstate lotteries (\$0.449 million) and gaming machines (\$0.075 million), partially offset by an increase in casino revenue (\$0.067 million) and regulatory fees (\$0.085 million).
- transfer expenses: variations are due to the reasons noted above under taxes, fees and fines.

Balance Sheet

- cash and cash equivalents:
 - the increase of \$0.586 million in the 2011-12 estimated outcome from the original budget is mainly due to flow-on effects from the 2010-11 audited outcome; and
 - the increase of \$0.420 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to anticipated positive cash flows from operating activities.
- receivables: the increase of \$0.411 million in the 2011-12 estimated outcome from the original budget is mainly due to an estimated increase in gaming taxation receivables.
- payables: the increase of \$0.429 million in the 2011-12 estimated outcome from the original budget is mainly due to an increase in gaming taxation receivables collected on behalf of the Territory.
- current employee benefits: the increase of \$0.151 million in the 2011-12 estimated outcome from the original budget is mainly due to the movement of long service leave liability from non current to current, revised wage parameters and the impact of the discount rate on the long service leave liability.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

ACT INSURANCE AUTHORITY

Purpose

The objectives of the ACT Insurance Authority (the Authority) are to: carry out the business of insurer of Territory risks; take out insurance of Territory risks with other entities; satisfy or settle claims in relation to Territory risks; take action, with the Treasurer's approval, for realising, enforcing, assigning or extinguishing rights against third parties arising out of or in relation to its business; develop and promote good practices for the management of Territory risks; give advice to the Treasurer about insurance and the management of Territory risks; carry out the role of the Nominal Defendant of the ACT; and administer, on behalf of and under agreement with the Chief Minister and Cabinet Directorate, the Default Insurance Fund.

2012-13 Priorities

Strategic and operational issues to be pursued in 2012-13 include:

- continuing to implement a program of reinsurance to protect the Territory budget based on an appropriate balance between risk transferred and risk retained;
- promoting the ACT Government Risk Management Policy to Territory agencies;
- delivering a program of general and targeted risk management training programmes for Territory agencies;
- maintaining regular reviews of existing claims to ensure that appropriate management is being applied and that realistic claim estimates are included in financial statements; and
- facilitating agency access to claims reporting and data analysis to support the risk managed approach to operational and asset management.

Estimated Employment Level

2010-11 Actual Outcome	2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
14 Staffing (FTE)	14	14	14

ACT Insurance Authority Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
53,735	User Charges - ACT Government	53,697	57,765	8	62,097	66,755	69,780
15,493	Interest	13,345	13,766	3	14,791	16,593	17,548
3,133	Other Revenue	3,047	2,639	-13	2,739	2,726	2,792
72,361	Total Revenue	70,089	74,170	6	79,627	86,074	90,120
72,361	Total Income	70,089	74,170	6	79,627	86,074	90,120
Expenses							
1,545	Employee Expenses	1,436	1,482	3	1,668	1,649	1,670
244	Superannuation Expenses	257	266	4	267	266	273
1,445	Supplies and Services	1,445	1,275	-12	1,303	1,335	1,369
66,754	Other Expenses	96,917	78,062	-19	83,396	89,752	96,097
69,988	Total Ordinary Expenses	100,055	81,085	-19	86,634	93,002	99,409
2,373	Operating Result	-29,966	-6,915	77	-7,007	-6,928	-9,289
2,373	Total Comprehensive Income	-29,966	-6,915	77	-7,007	-6,928	-9,289

ACT Insurance Authority Balance Sheet

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Current Assets							
396	Cash and Cash Equivalents	42	2,352	#	6,776	13,551	21,177
7,634	Receivables	4,373	4,372	..	3,887	3,866	3,845
259,282	Investments	275,423	307,460	12	333,958	381,517	406,239
684	Other Current Assets	693	693	-	693	693	693
267,996	Total Current Assets	280,531	314,877	12	345,314	399,627	431,954
Non Current Assets							
69,462	Receivables	78,625	76,227	-3	75,322	74,877	74,432
54,443	Investments	56,984	54,477	-4	51,970	49,463	46,956
468	Other Non-Current Assets	115	115	-	115	115	115
124,373	Total Non Current Assets	135,724	130,819	-4	127,407	124,455	121,503
392,369	TOTAL ASSETS	416,255	445,696	7	472,721	524,082	553,457
Current Liabilities							
59,775	Payables	44,348	55,347	25	61,358	67,369	73,380
420	Employee Benefits	253	266	5	279	292	305
684	Other Liabilities	693	693	-	693	693	693
60,879	Total Current Liabilities	45,294	56,306	24	62,330	68,354	74,378
Non Current Liabilities							
325,482	Payables	383,627	409,106	7	437,082	489,335	521,983
41	Employee Benefits	174	39	-78	71	83	75
325,523	Total Non Current Liabilities	383,801	409,145	7	437,153	489,418	522,058
386,402	TOTAL LIABILITIES	429,095	465,451	8	499,483	557,772	596,436
5,967	NET ASSETS	-12,840	-19,755	-54	-26,762	-33,690	-42,979
REPRESENTED BY FUNDS EMPLOYED							
5,967	Accumulated Funds	-12,840	-19,755	-54	-26,762	-33,690	-42,979
5,967	TOTAL FUNDS EMPLOYED	-12,840	-19,755	-54	-26,762	-33,690	-42,979

**ACT Insurance Authority
Statement of Changes in Equity**

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
3,594	Opening Accumulated Funds	17,126	-12,840	-175	-19,755	-26,762	-33,690
3,594	Balance at the Start of the Reporting Period	17,126	-12,840	-175	-19,755	-26,762	-33,690
Comprehensive Income							
2,373	Operating Result for the Period	-29,966	-6,915	77	-7,007	-6,928	-9,289
2,373	Total Comprehensive Income	-29,966	-6,915	77	-7,007	-6,928	-9,289
0	Total Movement in Reserves	0	0	-	0	0	0
Closing Equity							
5,967	Closing Accumulated Funds	-12,840	-19,755	-54	-26,762	-33,690	-42,979
5,967	Balance at the End of the Reporting Period	-12,840	-19,755	-54	-26,762	-33,690	-42,979

**ACT Insurance Authority
Cash Flow Statement**

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
53,735	User Charges	53,697	57,765	8	62,097	66,755	69,780
15,493	Interest Received	13,345	13,766	3	14,791	16,593	17,548
65,540	Other Receipts	65,454	65,770	..	64,319	63,427	63,491
134,768	Operating Receipts	132,496	137,301	4	141,207	146,775	150,819
Payments							
1,540	Related to Employees	1,548	1,604	4	1,623	1,624	1,664
244	Related to Superannuation	257	265	3	267	266	272
1,438	Related to Supplies and Services	1,438	1,268	-12	1,296	1,328	1,361
108,034	Other	101,152	95,948	-5	103,232	85,310	111,260
111,256	Operating Payments	104,395	99,085	-5	106,418	88,528	114,557
23,512	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	28,101	38,216	36	34,789	58,247	36,262
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
911	Proceeds from Sale/Maturity of Investments	911	911	-	911	911	911
911	Investing Receipts	911	911	-	911	911	911
Payments							
4,824	Purchase of Investments	29,013	36,817	27	31,276	52,383	29,547
4,824	Investing Payments	29,013	36,817	27	31,276	52,383	29,547
-3,913	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-28,102	-35,906	-28	-30,365	-51,472	-28,636
19,599	NET INCREASE / (DECREASE) IN CASH HELD	-1	2,310	#	4,424	6,775	7,626
240,079	CASH AT THE BEGINNING OF REPORTING PERIOD	43	42	-2	2,352	6,776	13,551
259,678	CASH AT THE END OF REPORTING PERIOD	42	2,352	#	6,776	13,551	21,177

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- user charges – ACT Government: the increase of \$4.068 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to an increase in the annual insurance premiums charged to agencies. The premiums recognise an increase in the net expected cost of future claims.
- interest:
 - the decrease of \$2.148 million in the 2011-12 estimated outcome from the original budget is due to a decrease in interest rates; and
 - the increase of \$0.421 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to higher investment deposit levels.
- other revenue: the decrease of \$0.408 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to movements in reinsurance recoveries resulting from the impact of 2011-12 storm damage .
- employee expenses: the decrease of \$0.109 million in the 2011-12 estimated outcome from the original budget is due the impact of the discount rate on the long service leave liability.
- supplies and services: the decrease of \$0.170 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to additional funding for the Risk Management Framework project ceasing.
- other expenses:
 - the increase of \$30.163 million in the 2011-12 estimated outcome from the original budget mainly reflects the discount rate applied to outstanding claims; and
 - the decrease of \$18.855 million in the 2012-13 Budget from the 2011-12 estimated outcome reflects that the impact of the changes from discount rates of outstanding claims, especially those occurring in prior years, is predominately recognised in the 2011-12 year. In 2012-13, the impact of the discount rates will predominately affect only new claims costs occurring in the 2012-13 year.

Balance Sheet

- cash and cash equivalents: the increase of \$2.310 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the increase in annual premiums.
- current receivables: the decrease of \$3.261 million in the 2011-12 estimated outcome from the original budget is due to a combination of a decrease in anticipated current reinsurance recoveries from bushfire and ordinary claims, and a movement in allocation between current and non current receivables.

- investments:
 - the increase of \$16.141 million in the 2011-12 estimated outcome from the original budget is primarily due to lower payments at 30 June 2011 (\$11.6 million) and during the 2010-11 period (\$6.3 million), and the building of investment assets in order to meet future claims (\$1 million), offset by decreased interest receipts (\$2.1 million); and
 - the increase of \$32.037 million in the 2012-13 Budget from the 2011-12 estimated outcome is primarily due to the continued building of investment assets in order to meet future claims and the movement of funds from long term investment (\$2.5 million).
- non current receivables: the increase of \$9.163 million in the 2011-12 estimated outcome from the original budget and the decrease of \$2.398 million in the 2012-13 Budget from the 2011-12 estimated outcome are due to movement in the provision for reinsurance recoveries associated with changes in both bushfire and ordinary claims liabilities.
- non current investments:
 - the increase of \$2.541 million in the 2011-12 estimated outcome from the original budget is due to the continued building of investment assets in order to meet future claims; and
 - the decrease of \$2.507 million in the 2012-13 Budget from the 2011-12 estimated outcome reflects the movement of funds between long term and short term investment structures.
- other non current assets: the decrease of \$0.353 million non current assets in the 2011-12 estimated outcome from the original budget is due to prepayment of contract works insurance.
- current payables:
 - the decrease of \$15.427 million in the 2011-12 estimated outcome from the original budget reflects the movement of claims from current to non current due to changing assumptions around claim settlement times; and
 - the increase of \$10.999 million in the 2012-13 Budget from the 2011-12 estimated outcome reflects higher than anticipated claims liabilities.
- non current payables:
 - the increase of \$58.145 million in the 2011-12 estimated outcome from the original budget is due to the movement of claims from current to non current, movement in the provision for claims liability associated with changes in discount rates and growth in the anticipated cost of claims; and
 - the increase of \$25.479 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the anticipated growth in the cost of future claims.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

- purchase of investments:
 - the increase of \$24.189 million in the 2011-12 estimated outcome from the original budget is mainly due to a combination of an increase in investments (\$4.590 million), as well as the impact of the reclassification of the investments as a non-cash equivalent (\$26.562 million); and
 - the increase of \$7.804 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to continued building of investment assets in order to meet future claims.

ACT PUBLIC CEMETERIES AUTHORITY

Purpose

The ACT Public Cemeteries Authority (the Authority) is an independent statutory authority established under the *Cemeteries and Crematoria Act 2003*, to effectively and efficiently manage public cemeteries and crematoria in the ACT. The Authority currently manages and operates three public cemeteries at Gungahlin, Woden and Hall.

The key purpose of the Authority is to:

- operate as an efficient Government business with a strong customer service focus;
- adopt operating practices that safeguard the environment and the health and safety of staff and visitors; and
- ensure the equitable availability of interment options for the ACT community.

2012-13 Priorities

Strategic and operational priorities to be pursued in 2012-13 include:

- delivering the master plan for the new Southern Memorial Park;
- maintaining burial capacity in the medium to long term in the ACT;
- continuing to work with the Government to progress the Perpetual Care Funding program;
- continuing to develop and refine the range of services and options available for interment in the ACT, in accordance with contemporary community needs;
- developing a community engagement strategy to better communicate interment options available to the community;
- employing innovative solutions to reduce the cost of maintenance, with a view to enhancing perpetual care arrangements and the long term financial viability of the Authority;
- continuing to develop staff skills, with an emphasis on improving the efficiency of the Authority and maintaining excellence in customer service; and
- reviewing the existing business and strategic plans to ensure that the Authority remains a sustainable business.

Business and Corporate Strategy

In seeking to achieve these objectives, the Authority will develop the following strategies in 2012-13:

- upholding model financial practices and maintaining accounts and records that comply with the requirements of the *Financial Management Act 1996*, and which fairly present the Authority's financial position, operations and cash flow results; and
- working to improve the investment strategy for the Perpetual Care Trust Funds (PCT) and other cash investments in accordance with the *Cemeteries and Crematoria Act 2003*.

Estimated Employment Level

2010-11 Actual Outcome	2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
14 Staffing (FTE)	16 ¹	16	17 ²

Notes:

1. The increase of 2 FTE in 2011-12 Budget from the 2010-11 actual outcome was to meet increased workload and provide additional horticultural expertise to manage additional burial areas.
2. The increase of 1 FTE in the 2012-13 Budget from the 2011-12 estimated outcome is the result of an expected increase in workload to assist with project management relating to the ongoing development of the new Southern Memorial Park and other capital works projects being conducted by the Authority.

Changes to Appropriation

Changes to Appropriation - Controlled

Capital Injections	2011-12 Est. Out. \$'000	2012-13 Budget \$'000	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
2011-12 Budget	727	-	-	-	-
Rollover - New Southern Cemetery (Design)	(369)	369	-	-	-
2012-13 Budget	358	369	-	-	-

2012-13 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
Works in Progress						
New Southern Cemetery (Design)	727	358	369	-	-	Dec 2012
Total Works in Progress	727	358	369	-	-	
Total Capital Works Program	727	358	369	-	-	

**Australian Capital Territory Public Cemeteries Authority
Operating Statement**

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
2,409	User Charges - Non ACT Government	2,411	2,975	23	3,249	3,330	3,413
484	Interest	476	473	-1	499	526	555
1,448	Other Revenue	1,585	1,858	17	1,904	1,952	2,001
4,341	Total Revenue	4,472	5,306	19	5,652	5,808	5,969
Gains							
40	Other Gains	43	42	-2	45	47	50
40	Total Gains	43	42	-2	45	47	50
4,381	Total Income	4,515	5,348	18	5,697	5,855	6,019
Expenses							
1,142	Employee Expenses	1,249	1,204	-4	1,251	1,303	1,355
122	Superannuation Expenses	76	140	84	146	151	157
797	Supplies and Services	796	875	10	910	944	983
385	Depreciation and Amortisation	368	364	-1	269	262	254
0	Cost of Goods Sold	186	209	12	217	226	235
1,628	Other Expenses	1,687	2,275	35	2,365	2,462	2,565
4,074	Total Ordinary Expenses	4,362	5,067	16	5,158	5,348	5,549
307	Operating Result	153	281	84	539	507	470
0	Post-Audit Adjustments	102	0	-100	0	0	0
0	Inc/Dec in Asset Revaluation Reserve Surpluses	-72	0	100	0	0	0
0	Total Other Comprehensive Income	30	0	-100	0	0	0
307	Total Comprehensive Income	183	281	54	539	507	470

**Australian Capital Territory Public Cemeteries Authority
Balance Sheet**

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
	Current Assets						
7,115	Cash and Cash Equivalents	7,950	8,324	5	8,852	9,334	9,771
190	Receivables	143	116	-19	118	120	121
300	Investments	302	302	-	302	302	302
0	Inventories	37	37	-	37	37	37
14	Other Current Assets	16	16	-	17	18	19
7,619	Total Current Assets	8,448	8,795	4	9,326	9,811	10,250
	Non Current Assets						
561	Receivables	277	503	82	735	972	1,215
760	Investments	772	815	6	859	907	956
0	Inventories	853	816	-4	779	742	705
6,920	Property, Plant and Equipment	3,139	2,965	-6	2,886	2,814	2,750
727	Capital Works in Progress	433	802	85	802	802	802
8,968	Total Non Current Assets	5,474	5,901	8	6,061	6,237	6,428
16,587	TOTAL ASSETS	13,922	14,696	6	15,387	16,048	16,678
	Current Liabilities						
215	Payables	253	239	-6	252	260	270
402	Employee Benefits	373	414	11	436	461	488
716	Other Liabilities	4,561	4,675	2	4,792	4,912	5,035
1,333	Total Current Liabilities	5,187	5,328	3	5,480	5,633	5,793
	Non Current Liabilities						
24	Employee Benefits	43	26	-40	26	27	27
3,241	Other	0	0	-	0	0	0
3,265	Total Non Current Liabilities	43	26	-40	26	27	27
4,598	TOTAL LIABILITIES	5,230	5,354	2	5,506	5,660	5,820
11,989	NET ASSETS	8,692	9,342	7	9,881	10,388	10,858
	REPRESENTED BY FUNDS EMPLOYED						
9,513	Accumulated Funds	7,639	8,289	9	8,828	9,335	9,805
2,476	Reserves	1,053	1,053	-	1,053	1,053	1,053
11,989	TOTAL FUNDS EMPLOYED	8,692	9,342	7	9,881	10,388	10,858

Australian Capital Territory Public Cemeteries Authority
Statement of Changes in Equity

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
8,479	Opening Accumulated Funds	7,026	7,639	9	8,289	8,828	9,335
2,476	Opening Asset Revaluation Reserve	1,125	1,053	-6	1,053	1,053	1,053
10,955	Balance at the Start of the Reporting Period	8,151	8,692	7	9,342	9,881	10,388
Comprehensive Income							
0	Post-Audit Adjustments	102	0	-100	0	0	0
307	Operating Result for the Period	153	281	84	539	507	470
0	Inc/Dec in Asset Revaluation Reserve Surpluses	-72	0	100	0	0	0
307	Total Comprehensive Income	183	281	54	539	507	470
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
727	Capital Injections	358	369	3	0	0	0
727	Total Transactions Involving Owners Affecting Accumulated Funds	358	369	3	0	0	0
Closing Equity							
9,513	Closing Accumulated Funds	7,639	8,289	9	8,828	9,335	9,805
2,476	Closing Asset Revaluation Reserve	1,053	1,053	-	1,053	1,053	1,053
11,989	Balance at the End of the Reporting Period	8,692	9,342	7	9,881	10,388	10,858

**Australian Capital Territory Public Cemeteries Authority
Cash Flow Statement**

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
4,003	User Charges	4,178	4,671	12	4,987	5,114	5,242
485	Interest Received	538	473	-12	499	526	555
268	Other Receipts	564	485	-14	489	501	514
4,756	Operating Receipts	5,280	5,629	7	5,975	6,141	6,311
Payments							
906	Related to Employees	1,232	1,181	-4	1,228	1,277	1,328
111	Related to Superannuation	76	140	84	146	151	157
1,019	Related to Supplies and Services	775	868	12	903	939	977
1,909	Other	2,390	2,876	20	2,980	3,102	3,222
3,945	Operating Payments	4,473	5,065	13	5,257	5,469	5,684
811	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	807	564	-30	718	672	627
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
907	Purchase of Property, Plant and Equipment and Capital Works	576	559	-3	190	190	190
907	Investing Payments	576	559	-3	190	190	190
-907	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-576	-559	3	-190	-190	-190
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
727	Capital Injections from Government	358	369	3	0	0	0
727	Financing Receipts	358	369	3	0	0	0
727	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	358	369	3	0	0	0
631	NET INCREASE / (DECREASE) IN CASH HELD	589	374	-37	528	482	437
6,784	CASH AT THE BEGINNING OF REPORTING PERIOD	7,361	7,950	8	8,324	8,852	9,334
7,415	CASH AT THE END OF REPORTING PERIOD	7,950	8,324	5	8,852	9,334	9,771

Notes to Budget Statements

Significant variations are as follows:

Operating Statement

- user charges - non ACT Government: the increase of \$0.564 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the CPI increase in fees and charges, an increase of 6 per cent contribution to the Perpetual Care Trust (PCT) funds and a return to normal trading levels.
- other revenue:
 - the increase of \$0.137 million in the 2011-12 estimated outcome from the original budget is due to an increase in payments from the PCT as a result of higher than budgeted expenses; and
 - the increase of \$0.273 million in the 2012-13 Budget from the 2011-12 estimated outcome is due an increase in payments from the PCT based on WPI and additional expenses.
- employee expenses: the increase of \$0.107 million in the 2011-12 estimated outcome from the original budget is mainly due to a retirement payout.
- supplies and services: the increase of \$0.079 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to higher than expected expenditure for water and grounds maintenance.
- cost of goods sold: the increase of \$0.186 million in the 2011-12 estimated outcome from the original budget is due to a change in accounting practice.
- other expenses: the increase of \$0.588 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to additional contributions to PCT funds.

Balance Sheet

- cash and cash equivalents:
 - the increase of \$0.835 million in the 2011-12 estimated outcome from the original budget is due to higher cash balances at the beginning of the reporting period resulting from lower than expected deposits to PCT and lower than expected capital expenditure; and
 - the increase of \$0.374 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to an expected increase in sales.
- current receivables: the decrease of \$0.047 million in the 2011-12 estimated outcome from the original budget and the decrease of \$0.027 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the maturation of term deposits.

- non current receivables:
 - the decrease of \$0.284 million in the 2011-12 estimated outcome from the original budget is due to the impairment of the debt owed to the Authority from the Gungahlin PCT fund; and
 - the increase of \$0.226 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to expected additional reimbursement from the PCT funds.
- inventories: the increase of \$0.853 million in the 2011-12 estimated outcome from the original budget is due to a change in accounting policy which now recognises land as inventory.
- property, plant and equipment: the decrease of \$3.781 million in the 2011-12 estimated outcome from the original budget is due to a change in accounting policy that recognises land as inventory.
- capital works in progress: the decrease of \$0.294 million in the 2011-12 estimated outcome from the original budget is due to the Southern Memorial Park design project (\$0.369 million) and other capital works in progress re-profiling into 2012-13 (\$0.075 million).
- other non current liabilities: the decrease of \$3.241 million in the 2011-12 estimated outcome from the original budget is due to a reclassification of liabilities from non current to current.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

ACTEW CORPORATION

Purpose

To manage our business in accordance with sound environmental principles and practices in order to maximise the efficiency and reliability of the supply of water and sewerage services to the ACT and region and provide our shareholders with an acceptable commercial return on their investment.

2012-13 Priorities

Strategic and operational issues to be pursued in 2012-13 include:

- completing construction of the Enlarged Cotter Dam including the return of an enhanced Cotter Precinct to the community;
- implementing the return of the management, operations and maintenance of the water and sewerage business to ACTEW with a focus on safety, security and sustainability;
- commissioning of the Murrumbidgee to Googong Water Transfer Pipeline;
- finalising the 2013-18 pricing submission to the Independent Competition and Regulatory Commission (ICRC) and continuing negotiations with the ICRC in the lead up to the release of the final determination;
- continuing the development of strategies to meet ecologically sustainable development principles and the ACT Government's greenhouse gas abatement strategy for the water and sewerage business;
- continuing active management of ACTEW's investments and supporting ActewAGL with new commercial investments;
- maintaining liquidity levels through borrowings to fund capital expenditure projects and dividend payments while maintaining an acceptable level of gearing;
- continuing ACTEW's contribution to the ACT community by supporting community organisations, events and initiatives;
- working with authorities to ensure interference or encroachment on water and sewerage assets is managed efficiently and effectively to ensure asset viability and protection;
- working with the ACT Government to develop and implement water efficiency management plans for large water users; and
- continuing the community engagement program with a particular focus on education, sustainability and the environment.

Estimated Employment Level

2010-11 Actual Outcome	2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
41 Staffing (FTE)	42	40	384 ¹

Note:

- The increase of 344 FTE in the 2012-13 Budget from the 2011-12 estimated outcome is due to the integration of ActewAGL's water and sewerage business.

Changes to Appropriation

Changes to Appropriation - Controlled

Government Payment for Outputs	2011-12 Est. Out. \$'000	2012-13 Budget \$'000	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
2011-12 Budget	10,390	10,587	10,788	10,993	10,993
2012-13 Budget Technical Adjustment					
Revised Indexation - Assistance for Water and Sewerage Services	-	-	-	-	209
2012-13 Budget	10,390	10,587	10,788	10,993	11,202

ACTEW Corporation Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
10,390	Government Payment for Outputs	10,390	10,587	2	10,788	10,993	11,202
256,898	User Charges - Non ACT Government	223,076	271,627	22	306,100	322,174	338,678
34,142	User Charges - ACT Government	31,299	35,620	14	38,701	40,347	42,042
9,596	Interest	13,638	11,600	-15	6,816	3,971	3,827
3,190	Other Revenue	3,190	2,998	-6	3,091	3,187	3,286
314,216	Total Revenue	281,593	332,432	18	365,496	380,672	399,035
314,216	Total Income	281,593	332,432	18	365,496	380,672	399,035
Expenses							
5,576	Employee Expenses	5,865	49,241	740	51,109	53,074	55,169
464	Superannuation Expenses	563	5,210	825	5,407	5,621	5,814
7,631	Supplies and Services	7,423	31,854	329	29,272	29,456	29,802
35,165	Depreciation and Amortisation	41,165	36,225	-12	40,821	41,925	43,397
74,637	Borrowing Costs	72,653	83,002	14	83,667	83,786	86,821
133,184	Cost of Goods Sold	127,205	85,126	-33	70,732	71,504	72,055
5,703	Other Expenses	5,703	6,139	8	6,467	6,675	6,986
262,360	Total Ordinary Expenses	260,577	296,797	14	287,475	292,041	300,044
76,713	Share of Operating Result from Joint Venture accounted for using the Equity Method	80,252	87,541	9	75,589	81,541	82,403
128,569	Operating Result from Ordinary Activities	101,268	123,176	22	153,610	170,172	181,394
39,808	Income Tax Equivalent	31,842	38,007	19	47,454	52,634	56,112
88,761	Operating Result	69,426	85,169	23	106,156	117,538	125,282
88,761	Total Comprehensive Income	69,426	85,169	23	106,156	117,538	125,282

ACTEW Corporation Balance Sheet

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Current Assets							
99,653	Cash and Cash Equivalents	243,782	81,242	-67	50,747	52,392	56,430
43,262	Receivables	45,532	48,719	7	52,129	55,778	59,683
19,493	Other Current Assets	19,850	19,850	-	19,850	19,850	19,850
162,408	Total Current Assets	309,164	149,811	-52	122,726	128,020	135,963
Non Current Assets							
561,834	Investments	556,321	604,916	9	622,310	650,635	681,757
1,715,632	Property, Plant and Equipment	1,360,207	1,847,791	36	1,896,659	1,943,379	1,970,397
24,463	Intangibles	21,037	21,037	-	21,037	21,037	21,037
184,257	Capital Works in Progress	482,833	106,260	-78	92,229	85,542	83,004
18,131	Tax Assets	22,536	26,630	18	26,630	26,630	26,630
2,504,317	Total Non Current Assets	2,442,934	2,606,634	7	2,658,865	2,727,223	2,782,825
2,666,725	TOTAL ASSETS	2,752,098	2,756,445	..	2,781,591	2,855,243	2,918,788
Current Liabilities							
32,540	Payables	66,460	53,242	-20	57,821	61,375	63,447
15,095	Interest-Bearing Liabilities	15,201	16,843	11	18,883	20,921	23,144
20,202	Employee Benefits	20,253	33,901	67	33,901	33,901	33,901
17,752	Other Provisions	13,885	17,034	23	21,231	23,508	25,056
8,320	Income Tax Payable	6,779	7,689	13	9,691	11,124	12,086
2,194	Other Liabilities	2,996	2,996	-	2,996	2,996	2,996
96,103	Total Current Liabilities	125,574	131,705	5	144,523	153,825	160,630
Non Current Liabilities							
1,311,605	Interest-Bearing Liabilities	1,352,135	1,347,451	..	1,351,093	1,407,304	1,456,279
82	Employee Benefits	152	152	-	152	152	152
1,352	Other Non-Current Provisions	1,681	1,681	-	1,681	1,681	1,681
315,543	Income Tax Payable Non-Current	329,548	332,448	1	341,134	349,273	357,038
1,628,582	Total Non Current Liabilities	1,683,516	1,681,732	..	1,694,060	1,758,410	1,815,150
1,724,685	TOTAL LIABILITIES	1,809,090	1,813,437	..	1,838,583	1,912,235	1,975,780
942,040	NET ASSETS	943,008	943,008	-	943,008	943,008	943,008
REPRESENTED BY FUNDS EMPLOYED							
766,670	Accumulated Funds	766,670	766,670	-	766,670	766,670	766,670
175,370	Reserves	176,338	176,338	-	176,338	176,338	176,338
942,040	TOTAL FUNDS EMPLOYED	943,008	943,008	-	943,008	943,008	943,008

ACTEW Corporation
Statement of Changes in Equity

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
766,670	Opening Accumulated Funds	766,670	766,670	-	766,670	766,670	766,670
166,528	Opening Asset Revaluation Reserve	166,528	166,528	-	166,528	166,528	166,528
8,842	Opening Other Reserve	9,810	9,810	-	9,810	9,810	9,810
942,040	Balance at the Start of the Reporting Period	943,008	943,008	-	943,008	943,008	943,008
Comprehensive Income							
88,761	Operating Result for the Period	69,426	85,169	23	106,156	117,538	125,282
88,761	Total Comprehensive Income	69,426	85,169	23	106,156	117,538	125,282
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
-88,761	Dividend Approved	-69,426	-85,169	-23	-106,156	-117,538	-125,282
-88,761	Total Transactions Involving Owners Affecting Accumulated Funds	-69,426	-85,169	-23	-106,156	-117,538	-125,282
Closing Equity							
766,670	Closing Accumulated Funds	766,670	766,670	-	766,670	766,670	766,670
166,528	Closing Asset Revaluation Reserve	166,528	166,528	-	166,528	166,528	166,528
8,842	Closing Other Reserve	9,810	9,810	-	9,810	9,810	9,810
942,040	Balance at the End of the Reporting Period	943,008	943,008	-	943,008	943,008	943,008

ACTEW Corporation Cash Flow Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
10,390	Cash from Government for Outputs	10,390	10,587	2	10,788	10,993	11,202
291,398	User Charges	254,586	307,057	21	344,481	362,058	380,101
9,596	Interest Received	13,638	11,600	-15	6,816	3,971	3,827
31,302	Other Receipts	43,700	38,946	-11	58,195	53,216	51,281
342,686	Operating Receipts	322,314	368,190	14	420,280	430,238	446,411
Payments							
5,576	Related to Employees	5,865	58,794	902	51,109	53,074	55,169
464	Related to Superannuation	563	5,210	825	5,407	5,621	5,814
4,990	Related to Supplies and Services	5,086	7,951	56	26,442	26,423	26,559
74,637	Borrowing Costs	72,653	83,002	14	83,667	83,786	86,821
178,682	Other	159,504	125,462	-21	113,962	121,241	126,425
264,349	Operating Payments	243,671	280,419	15	280,587	290,145	300,788
78,337	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	78,643	87,771	12	139,693	140,093	145,623
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
283,889	Purchase of Property, Plant and Equipment and Capital Works	225,070	165,251	-27	73,910	81,433	69,050
283,889	Investing Payments	225,070	165,251	-27	73,910	81,433	69,050
-283,889	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-225,070	-165,251	27	-73,910	-81,433	-69,050
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
180,000	Borrowings Received	215,000	0	-100	10,000	65,000	60,000
180,000	Financing Receipts	215,000	0	-100	10,000	65,000	60,000
Payments							
83,254	Dividends to Government	67,372	82,020	22	101,958	115,263	123,734
71,939	Repayment of Borrowings	66,387	3,040	-95	4,320	6,752	8,801
155,193	Financing Payments	133,759	85,060	-36	106,278	122,015	132,535
24,807	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	81,241	-85,060	-205	-96,278	-57,015	-72,535
-180,745	NET INCREASE / (DECREASE) IN CASH HELD	-65,186	-162,540	-149	-30,495	1,645	4,038
280,398	CASH AT THE BEGINNING OF REPORTING PERIOD	308,968	243,782	-21	81,242	50,747	52,392
99,653	CASH AT THE END OF REPORTING PERIOD	243,782	81,242	-67	50,747	52,392	56,430

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs: the increase of \$0.197 million in the 2012-13 Budget from the 2011-12 estimated outcome reflects increased Commonwealth funding due to higher indexation.
- user charges – non ACT Government:
 - the decrease of \$33.822 million in the 2011-12 estimated outcome from the original budget is due to lower than expected water consumption following increased rainfall and cooler weather; and
 - the increase of \$48.551 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to forecast increased water consumption from expected drier weather in 2012-13 compared to 2011-12.
- user charges – ACT Government:
 - the decrease of \$2.843 million in the 2011-12 estimated outcome from the original budget is due to forecast lower consumption following increased rainfall and cooler weather; and
 - the increase of \$4.321 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to forecast increased water consumption from expected drier weather in 2012-13 compared to 2011-12.
- interest:
 - the increase of \$4.042 million in the 2011-12 estimated outcome from the original budget is due to higher than expected cash balances and interest rates throughout the year; and
 - the decrease of \$2.038 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to lower cash balances throughout the year mainly as a result of expenditure on capital projects.
- employee and superannuation expenses: the increase of \$0.388 million in the 2011-12 estimated outcome from the original budget and the increase of \$48.023 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to set up costs and increased number of employees relating to the integration of ActewAGL's water and sewerage business.
- supplies and services:
 - the decrease of \$0.208 million in the 2011-12 estimated outcome from the original budget is due to decreases in legal fees and other general expenses; and
 - the increase of \$24.431 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to a reclassification of expenses from cost of goods sold as a result of the integration of ActewAGL's water and sewerage business.

- depreciation and amortisation: the increase of \$6 million in the 2011-12 estimated outcome from the original budget and the decrease of \$4.940 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the de-commissioning of the Cotter Dam, which was made obsolete by the Enlarged Cotter Dam.
- borrowing costs: the decrease of \$1.984 million in the 2011-12 estimated outcome from the original budget and the increase of \$10.349 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the timing of the capital expenditure program, particularly delays associated with the Enlarged Cotter Dam.
- cost of goods sold:
 - the decrease of \$5.979 million in the 2011-12 estimated outcome from the original budget is due to lower water abstraction charge expense as a result of reduced water consumption; and
 - the decrease of \$42.079 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the reclassification of expenses to supplies and services, as a result of the integration of ActewAGL's water and sewerage business, offset by a slight increase in water abstraction charge expense as a result of forecast regular water consumption.
- other expenses: the increase of \$0.436 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to increased expenses associated with the integration of ActewAGL's water and sewerage business, particularly legal fees stemming from the transfer.
- income tax equivalent: the decrease of \$7.966 million in the 2011-12 estimated outcome from the original budget and the increase of \$6.165 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the movement in the operating result.

Balance Sheet

- cash and cash equivalents:
 - the increase of \$144.129 million in the 2011-12 estimated outcome from the original budget is due to receipt of new borrowings at the end of 2011-12; and
 - the decrease of \$162.540 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the use of funds for capital expenditure and no new borrowings.
- receivables: the increase of \$2.270 million in the 2011-12 estimated outcome from the original budget and the increase of \$3.187 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the timing associated with billing and receiving payments from outstanding invoices.
- investments:
 - the decrease of \$5.513 million in the 2011-12 estimated outcome from the original budget is due to higher cash distributions from the ActewAGL investment. As ACTEW equity accounts for the investment this leads to a decrease in its value; and

- the increase of \$48.595 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to lower cash distributions from the ActewAGL investment compared to forecast profit.
- property, plant and equipment: the decrease of \$355.425 million in the 2011-12 estimated outcome from the original budget and the increase of \$487.584 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the timing of the capitalisation of the major capital works, including primarily the Enlarged Cotter Dam and the Murrumbidgee to Googong Water Transfer Pipeline.
- intangibles: the decrease of \$3.426 million in the 2011-12 estimated outcome from the original budget is due to the revaluation of water licenses held.
- capital works in progress:
 - the increase of \$298.576 million in the 2011-12 estimated outcome from the original budget is due to the delay of the Enlarged Cotter Dam projects, partially offset by the Murrumbidgee to Googong Water Transfer Pipeline costs being below budget; and
 - the decrease of \$376.573 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the completion of capital works associated with the water security major projects.
- tax assets:
 - the increase of \$4.405 million in the 2011-12 estimated outcome from the original budget is due to higher than anticipated deferred tax assets; and
 - the increase of \$4.094 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the inclusion of deferred tax assets from the integration of ActewAGL's water and sewerage business.
- payables:
 - the increase of \$33.920 million in the 2011-12 estimated outcome from the original budget is due to payables associated with the capital works program; and
 - the decrease of \$13.218 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the decrease in the level of capital works in progress.
- current and non current interest bearing liabilities:
 - the increase of \$40.636 million in the 2011-12 estimated outcome from the original budget is due to increased borrowings of \$215 million for the water security major projects, partially offset by anticipated capital expenditure and payment of dividends to the ACT Government; and
 - the decrease of \$3.042 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the repayment of borrowings.
- current employee benefits: the increase of \$13.648 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the inclusion of employee benefits from the integration of ActewAGL's water and sewerage business.

- current and non current other provisions: the decrease of \$3.538 million in the 2011-12 estimated outcome from the original budget and the increase of \$3.149 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to movements in the dividend payment to the ACT Government as a result of the forecast operating result.
- current income tax payable: the decrease of \$1.541 million in the 2011-12 estimated outcome from the original budget and the increase of \$0.910 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the changes in taxable income, flowing from reduced water consumption in 2011-12 and forecast return to normal consumption in 2012-13.
- non current income tax payable: the increase of \$14.005 million in the 2011-12 estimated outcome from the original budget and the increase of \$2.9 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to higher forecast deferred tax liabilities.

Statement of Changes in Equity

- dividend approved:
 - the decrease of \$19.335 million in the 2011-12 estimated outcome from the original budget is due to a lower than forecast operating result from reduced water sales; and
 - the increase of \$15.743 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the forecast improved operating result from regular water sales.

Cash Flow Statement

Variations in the statement are explained in the notes above.

ACTTAB LIMITED

Purpose

ACTTAB Limited is a Territory-owned Corporation which provides pari-mutuel and fixed odds betting services.

ACTTAB Limited aims to have wagering operations that are nationally competitive and are conducted with the highest standards of integrity and honesty, employing best practice and innovation.

2012-13 Priorities

Strategic and operational issues to be pursued in 2012-13 include:

- finalising and implementing new Supertab pari-mutuel and fixed odds wagering arrangements;
- completing technology infrastructure and web enhancements to optimise service and product delivery across all channels and communication mediums;
- minimising harmful effects of gambling through implementation and delivery of an effective preventative strategy involving employee training, consumer education and counselling delivered in partnership with Mission Australia and the ACT Gambling and Racing Commission; and
- building community support and respect through effective partnerships and contributions.

Estimated Employment Levels

2010-11 Actual Outcome	2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
62 Staffing (FTE)	65	67 ¹	67

Note

1. The increase of 2 FTE in the 2011-12 estimated outcome from the original budget is mainly due to the lifting of the 2010-11 suspension of recruitment to permanent positions, succession planning strategies and staffing fluctuations within the casual staffing pool.

ACTTAB Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
30,947	User Charges - Non ACT Government	29,901	33,001	10	33,826	34,671	35,539
318	Interest	336	358	7	367	375	384
173	Other Revenue	638	152	-76	156	160	164
31,438	Total Revenue	30,875	33,511	9	34,349	35,206	36,087
31,438	Total Income	30,875	33,511	9	34,349	35,206	36,087
Expenses							
7,129	Employee Expenses	7,078	7,473	6	7,660	7,852	8,048
452	Superannuation Expenses	449	580	29	596	611	627
11,427	Supplies and Services	11,622	12,761	10	13,079	13,403	13,737
1,387	Depreciation and Amortisation	1,420	1,779	25	1,796	1,815	1,862
7	Borrowing Costs	6	8	33	8	9	9
6,579	Other Expenses	6,674	6,816	2	6,987	7,162	7,341
26,981	Total Ordinary Expenses	27,249	29,417	8	30,126	30,852	31,624
4,457	Operating Result from Ordinary Activities	3,626	4,094	13	4,223	4,354	4,463
1,337	Income Tax Equivalent	1,088	1,228	13	1,267	1,306	1,339
3,120	Operating Result	2,538	2,866	13	2,956	3,048	3,124
3,120	Total Comprehensive Income	2,538	2,866	13	2,956	3,048	3,124

ACTTAB Balance Sheet

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Current Assets							
8,831	Cash and Cash Equivalents	5,424	2,737	-50	3,150	3,660	4,111
257	Receivables	157	156	-1	161	158	155
97	Inventories	150	141	-6	145	139	133
0	Capital Works in Progress	229	0	-100	0	0	0
192	Other Current Assets	137	134	-2	132	131	130
9,377	Total Current Assets	6,097	3,168	-48	3,588	4,088	4,529
Non Current Assets							
12,906	Property, Plant and Equipment	13,412	13,112	-2	12,541	11,777	11,012
3,077	Intangibles	1,684	2,108	25	2,420	2,820	3,259
2,098	Tax Assets	546	921	69	950	979	1,004
0	Other Non Current Assets	6,000	6,000	-	6,000	6,000	6,000
18,081	Total Non Current Assets	21,642	22,141	2	21,911	21,576	21,275
27,458	TOTAL ASSETS	27,739	25,309	-9	25,499	25,664	25,804
Current Liabilities							
4,433	Payables	4,201	4,295	2	4,337	4,353	4,368
1,124	Employee Benefits	1,142	1,147	..	1,165	1,180	1,196
2,340	Other Provisions	5,538	2,866	-48	2,956	3,048	3,124
0	Income Tax Payable	1,381	1,521	10	1,559	1,599	1,630
7,897	Total Current Liabilities	12,262	9,829	-20	10,017	10,180	10,318
Non Current Liabilities							
58	Employee Benefits	49	52	6	54	56	58
58	Total Non Current Liabilities	49	52	6	54	56	58
7,955	TOTAL LIABILITIES	12,311	9,881	-20	10,071	10,236	10,376
19,503	NET ASSETS	15,428	15,428	-	15,428	15,428	15,428
REPRESENTED BY FUNDS EMPLOYED							
17,984	Accumulated Funds	13,925	13,925	-	13,925	13,925	13,925
1,519	Reserves	1,503	1,503	-	1,503	1,503	1,503
19,503	TOTAL FUNDS EMPLOYED	15,428	15,428	-	15,428	15,428	15,428

ACTTAB
Statement of Changes in Equity

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
17,202	Opening Accumulated Funds	16,925	13,925	-18	13,925	13,925	13,925
1,519	Opening Asset Revaluation Reserve	1,503	1,503	-	1,503	1,503	1,503
18,721	Balance at the Start of the Reporting Period	18,428	15,428	-16	15,428	15,428	15,428
Comprehensive Income							
3,120	Operating Result for the Period	2,538	2,866	13	2,956	3,048	3,124
3,120	Total Comprehensive Income	2,538	2,866	13	2,956	3,048	3,124
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
-2,338	Dividend Approved	-5,538	-2,866	48	-2,956	-3,048	-3,124
-2,338	Total Transactions Involving Owners Affecting Accumulated Funds	-5,538	-2,866	48	-2,956	-3,048	-3,124
Closing Equity							
17,984	Closing Accumulated Funds	13,925	13,925	-	13,925	13,925	13,925
1,519	Closing Asset Revaluation Reserve	1,503	1,503	-	1,503	1,503	1,503
19,503	Balance at the End of the Reporting Period	15,428	15,428	-	15,428	15,428	15,428

ACTTAB
Cash Flow Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
30,947	User Charges	29,901	33,001	10	33,824	34,672	35,538
318	Interest Received	336	357	6	367	376	385
172	Other Receipts	638	152	-76	156	160	164
31,437	Operating Receipts	30,875	33,510	9	34,347	35,208	36,087
Payments							
7,129	Related to Employees	6,833	7,466	9	7,640	7,836	8,031
452	Related to Superannuation	449	581	29	596	611	627
11,424	Related to Supplies and Services	11,663	12,644	8	13,042	13,379	13,716
7	Borrowing Costs	6	8	33	8	9	9
7,916	Other	6,726	8,285	23	8,243	8,457	8,671
26,928	Operating Payments	25,677	28,984	13	29,529	30,292	31,054
4,509	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	5,198	4,526	-13	4,818	4,916	5,033
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
0	Purchase of Investments	6,000	0	-100	0	0	0
1,326	Purchase of Property, Plant and Equipment and Capital Works	382	993	160	967	787	826
411	Purchase of Land and Intangibles	758	682	-10	572	663	708
1,737	Investing Payments	7,140	1,675	-77	1,539	1,450	1,534
-1,737	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-7,140	-1,675	77	-1,539	-1,450	-1,534
CASH FLOWS FROM FINANCING ACTIVITIES							
Payments							
2,308	Dividends to Government	1,476	5,538	275	2,866	2,956	3,048
2,308	Financing Payments	1,476	5,538	275	2,866	2,956	3,048
-2,308	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	-1,476	-5,538	-275	-2,866	-2,956	-3,048
464	NET INCREASE / (DECREASE) IN CASH HELD	-3,418	-2,687	21	413	510	451
8,367	CASH AT THE BEGINNING OF REPORTING PERIOD	8,842	5,424	-39	2,737	3,150	3,660
8,831	CASH AT THE END OF REPORTING PERIOD	5,424	2,737	-50	3,150	3,660	4,111

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- user charges – non ACT Government:
 - the decrease of \$1.046 million in the 2011-12 estimated outcome from the original budget is due to a decline in premium customer wagering; and
 - the increase of \$3.1 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to anticipated growth in both retail and premium customer business.
- other revenue: the increase of \$0.465 million in the 2011-12 estimated outcome from the original budget is due to a GST refund based on a successful claim for reassessment of the calculation of global wagering turnover.
- employee and superannuation expenses: the increase of \$0.526 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the recruitment of staff to vacant positions and the revised wage parameters.
- supplies and services:
 - the increase of \$0.195 million in the 2011-12 estimated outcome from the original budget is due to increased general expenses, including marketing; and
 - the increase of \$1.139 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to an increase in costs associated with growth in turnover levels.
- depreciation and amortisation: the increase of \$0.359 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the timing of capital expenditure.
- other expenses: the increase of \$0.142 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to racing product fees from increased wagering turnover.
- income tax equivalent:
 - the decrease of \$0.249 million in the 2011-12 estimated outcome from the original budget is due to a lower than forecast operating profit; and
 - the increase of \$0.140 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to an expected increase in operating profit.

Balance Sheet

- cash and cash equivalents:
 - the decrease of \$3.407 million in the 2011-12 estimated outcome from the original budget is mainly due to an investment of \$6 million in a fixed-term deposit, partially offset by delays in expenditure on capital work projects; and
 - the decrease of \$2.687 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to a special one-off dividend of \$3 million, as well as a change in dividend policy from 75 per cent of net profits after tax to 100 per cent, partially offset by an expected increase in profits.

- capital works in progress: the increase of \$0.229 million in the 2011-12 estimated outcome from the original budget and the decrease of \$0.229 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the delay of the completion of the capital works program until the 2012-13 financial year.
- property, plant and equipment:
 - the increase of \$0.506 million in the 2011-12 estimated outcome from the original budget is due to capitalisation of the new betting system; and
 - the decrease of \$0.3 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to an increase in depreciation expense as a result of the completion of the capital works program.
- intangibles:
 - the decrease of \$1.393 million in the 2011-12 estimated outcome from the original budget is due to the delay in the completion of the capital works program; and
 - the increase of \$0.424 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the capitalisation of software for the new betting system.
- tax assets:
 - the decrease of \$1.552 million in the 2011-12 estimated outcome from the original budget is due to decreased tax instalments and deferred tax assets; and
 - the increase of \$0.375 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the payment of tax instalments during the 2012-13 financial year.
- other non current assets: the increase of \$6 million in the 2011-12 estimated outcome from the original budget is due to an investment in a fixed-term deposit.
- payables: the decrease of \$0.232 million in the 2011-12 estimated outcome from the original budget is due to lower than expected payables associated with the delay in the capital works program.
- other provisions:
 - the increase of \$3.198 million in the 2011-12 estimated outcome from the original budget is due to a special one-off dividend of \$3 million and the increase in ACTTAB's dividend policy from 75 per cent of net profits after tax to 100 per cent; and
 - the decrease of \$2.672 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to a special one-off dividend of \$3 million in 2011-12, partially offset by an expected increase in operating profits in 2012-13.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

CANBERRA INSTITUTE OF TECHNOLOGY

Purpose

The Canberra Institute of Technology (CIT) seeks to develop a skilled community by providing skilled graduates, innovative workforce development solutions for businesses and strong vocational education outcomes for students. CIT is committed to being a leader in sustainable practices.

CIT is committed to creating a learning community providing practical, relevant and affordable tertiary education and training where students and staff can reach their full potential for education, work and life. CIT is an inclusive organisation that provides diverse learning opportunities for all individuals, regardless of their backgrounds.

2012-13 Priorities

Strategic and operational issues to be pursued in 2012-13 include:

- promoting quality education and learning by responding to industry demand for flexibility by integrating workplace learning and the use of e-learning as a core teaching strategy in CIT and expanding organisational capability by developing staff digital literacy skills;
- expanding and diversifying the Institute's revenue base by expanding training activities in productivity places, developing partnerships with industry and increasing business in international and other contestable areas;
- developing the organisational culture and skills required to successfully engage with business risk in a competitive environment;
- establishing and strengthening pathways and partnerships with other educational institutions, in particular with ACT secondary schools and other tertiary education providers;
- promoting and improving client service including online service options;
- implementing Workplace Health and Safety Harmonisation, and Respect, Equity and Diversity; and
- building a team-based culture across CIT.

Estimated Employment Level

2010-11 Actual Outcome		2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
826	Staffing (FTE) ¹	761	760	756

Note:

1. The decrease of 4 FTE in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to whole of government savings initiatives offset by the implementation of new budget initiatives in the 2012-13 financial year.

Strategic Objectives and Indicators

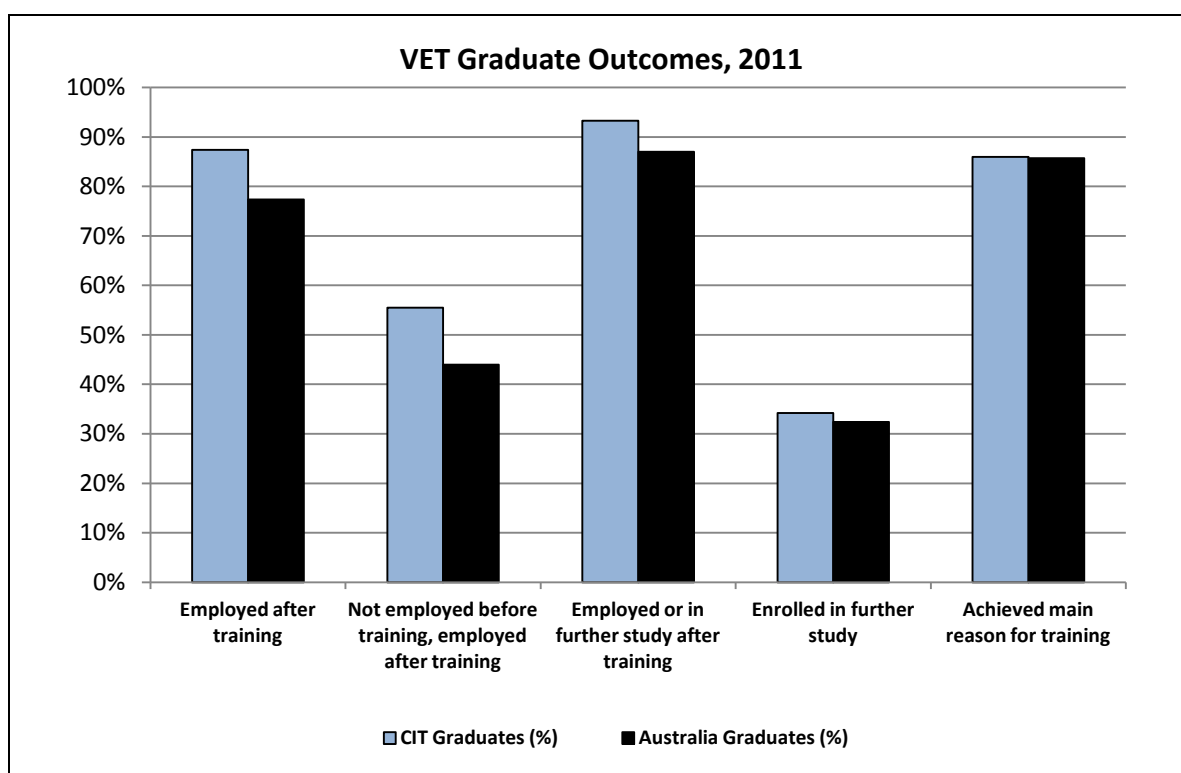
Strategic Objective 1 Student Outcomes

CIT's objective is to provide training that meets student needs.

Strategic Indicator 1: Student Outcomes Survey

The key strategic indicator used by CIT to measure its success is student employment outcomes measured through the annual Student Outcomes Survey. By focusing on students' employment outcomes and their satisfaction with vocational education and training (VET), the Student Outcomes Survey gauges how well CIT serves individuals and the community.

Quality and effectiveness can be measured through comparing student outcomes against national benchmarks. CIT students consistently achieve high levels of employment or are undertaking further study after training. The 2011 performance of CIT graduates against national benchmarks for Australian Graduates is highlighted in the table below. CIT graduates are shown in the grey and have exceeded the national benchmark on all measures indicating a strong performance across all strategic indicators.



Output Class 1 – Canberra Institute of Technology

	Total Cost ¹		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 1				
Canberra Institute of Technology	109,944	108,519	69,773	69,592
Output 1.1 Provision of Vocational Education and Training Services	109,944	108,519	69,773	69,592

Note:

1. Total cost includes depreciation and amortisation of \$8.679 million in 2011-12 and \$8.656 million in 2012-13.

Output Description

Provision of places in publicly funded programs at the CIT, consistent with training needs identified in the CIT's Statement of Intent.

Accountability Indicators

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 1: Canberra Institute of Technology			
Output 1.1 Provision of Vocational Education and Training Services			
a. Nominal Hours	3,820,000	3,822,409	3,820,000
b. Achieve key output targets:			
– Program Enrolments ¹	19,100	17,861	18,000
– Module Pass Rates	75%	79%	75%
– Program Completions ²	9,000	9,880	6,500
– Learner Satisfaction Rate	85%	92%	85%
– Employer Satisfaction Rate	80%	92%	80%
c. Average Government Payment per Nominal Hour	\$17.80	\$18.25	\$18.22

Notes:

- Many of CIT's 2012 training packages have more Nominal Hours per training package compared to previous years. This results in fewer Program Enrolments to achieve the same total of Nominal Hours.
- Education program structures will be revised during 2012 to achieve compliance with national VET regulation and to respond to the streamlining of academic quality processes. These changes mean that fewer students will be enrolled in CIT's short training courses, resulting in a decrease to the number of reported Program Completions from 2012 onwards. As a result, reported Program Completions prior to 2012 will not be directly comparable with reported Program Completions from 2012 onwards. Module completions will remain unaffected by these changes.

Changes to Appropriation

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	67,979	67,367	67,892	69,060	69,060
FMA Section 16B Rollover from 2010-11					
Commonwealth Grants - TAFE Fee Waivers for Childcare Qualifications NP	630	-	-	-	-
2nd Appropriation					
Revised Wage Parameters	735	2,100	2,130	2,157	2,185
2012-13 Budget Policy Adjustments					
Support for CIT Year 12 Program and Students with Disabilities	-	772	791	811	831
Savings Initiatives	-	(1,677)	(2,226)	(2,600)	(2,971)
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	(53)	(55)	(56)	1,101
Revised Superannuation Parameters	-	665	776	882	741
Revised Notional Superannuation Contributions	-	328	313	298	283
Revised Commonwealth Grants - TAFE Fee Waivers for Childcare Qualifications NP	429	90	(204)	(245)	(781)
2012-13 Budget	69,773	69,592	69,417	70,307	70,449

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	6,830	4,843	3,651	3,711	3,711
2012-13 Budget Technical Adjustment					
Revised Indexation Parameters	-	-	-	-	61
2012-13 Budget	6,830	4,843	3,651	3,711	3,772

2012-13 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
Capital Upgrades						
Health and Safety Improvements	506	-	506			Jun 2013
Energy Management/Educational Improvements	950	-	950			Jun 2013
Building Improvements	880	-	880			Jun 2013
Total Capital Upgrades	2,336	-	2,336			
Total Capital Works Program	2,336	-	2,336			

Canberra Institute of Technology Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
67,979	Government Payment for Outputs	69,773	69,592	..	69,417	70,308	70,449
16,725	User Charges - Non ACT Government	16,725	17,661	6	18,586	19,038	19,514
8,165	User Charges - ACT Government	8,165	8,165	-	8,165	8,369	8,578
247	Interest	200	231	16	263	263	263
1,300	Dividend Revenue	500	800	60	800	800	800
3,836	Other Revenue	3,836	3,850	..	3,865	3,880	3,895
35	Resources Received Free of Charge	35	35	-	35	35	35
98,287	Total Revenue	99,234	100,334	1	101,131	102,693	103,534
Gains							
64	Other Gains	64	64	-	64	64	64
64	Total Gains	64	64	-	64	64	64
98,351	Total Income	99,298	100,398	1	101,195	102,757	103,598
Expenses							
56,863	Employee Expenses	59,385	59,953	1	60,787	61,601	62,413
7,858	Superannuation Expenses	7,977	9,024	13	8,954	8,891	8,838
32,506	Supplies and Services	33,565	30,540	-9	30,514	31,203	31,066
7,679	Depreciation and Amortisation	8,679	8,656	..	8,673	8,690	8,707
33	Grants and Purchased Services	33	0	-100	0	0	0
305	Other Expenses	305	346	13	346	350	355
105,244	Total Ordinary Expenses	109,944	108,519	-1	109,274	110,735	111,379
-6,893	Operating Result	-10,646	-8,121	24	-8,079	-7,978	-7,781
0	Inc/Dec in Asset Revaluation Reserve Surpluses	-152,404	1,614	101	1,632	1,648	1,666
0	Total Other Comprehensive Income	-152,404	1,614	101	1,632	1,648	1,666
-6,893	Total Comprehensive Income	-163,050	-6,507	96	-6,447	-6,330	-6,115

Canberra Institute of Technology Balance Sheet

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
	Current Assets						
2,250	Cash and Cash Equivalents	3,392	3,676	8	4,312	5,068	6,037
7,230	Receivables	7,155	7,479	5	7,503	7,527	7,552
142	Other Current Assets	181	181	-	181	181	181
9,622	Total Current Assets	10,728	11,336	6	11,996	12,776	13,770
	Non Current Assets						
20	Investments	20	20	-	20	20	20
366,805	Property, Plant and Equipment	214,718	213,370	-1	209,648	205,985	202,384
3,788	Intangibles	1,372	1,351	-2	1,036	721	406
9,636	Capital Works in Progress	9,636	9,336	-3	10,513	11,690	12,867
380,249	Total Non Current Assets	225,746	224,077	-1	221,217	218,416	215,677
389,871	TOTAL ASSETS	236,474	235,413	..	233,213	231,192	229,447
	Current Liabilities						
4,536	Payables	1,749	1,783	2	1,817	1,852	1,887
75	Interest-Bearing Liabilities	31	0	-100	0	0	0
16,827	Employee Benefits	18,488	18,895	2	19,304	19,713	20,120
4,595	Other Liabilities	7,144	7,195	1	7,247	7,300	7,354
26,033	Total Current Liabilities	27,412	27,873	2	28,368	28,865	29,361
	Non Current Liabilities						
1,785	Employee Benefits	1,973	2,115	7	2,216	2,317	2,419
1,785	Total Non Current Liabilities	1,973	2,115	7	2,216	2,317	2,419
27,818	TOTAL LIABILITIES	29,385	29,988	2	30,584	31,182	31,780
362,053	NET ASSETS	207,089	205,425	-1	202,629	200,010	197,667
	REPRESENTED BY FUNDS EMPLOYED						
119,711	Accumulated Funds	117,151	113,873	-3	109,445	105,178	101,169
242,342	Reserves	89,938	91,552	2	93,184	94,832	96,498
362,053	TOTAL FUNDS EMPLOYED	207,089	205,425	-1	202,629	200,010	197,667

Canberra Institute of Technology Statement of Changes in Equity

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
119,774	Opening Accumulated Funds	120,967	117,151	-3	113,873	109,445	105,178
242,342	Opening Asset Revaluation Reserve	242,342	89,938	-63	91,552	93,184	94,832
362,116	Balance at the Start of the Reporting Period	363,309	207,089	-43	205,425	202,629	200,010
Comprehensive Income							
-6,893	Operating Result for the Period	-10,646	-8,121	24	-8,079	-7,978	-7,781
0	Inc/Dec in Asset Revaluation Reserve Surpluses	-152,404	1,614	101	1,632	1,648	1,666
-6,893	Total Comprehensive Income	-163,050	-6,507	96	-6,447	-6,330	-6,115
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
6,830	Capital Injections	6,830	4,843	-29	3,651	3,711	3,772
6,830	Total Transactions Involving Owners Affecting Accumulated Funds	6,830	4,843	-29	3,651	3,711	3,772
Closing Equity							
119,711	Closing Accumulated Funds	117,151	113,873	-3	109,445	105,178	101,169
242,342	Closing Asset Revaluation Reserve	89,938	91,552	2	93,184	94,832	96,498
362,053	Balance at the End of the Reporting Period	207,089	205,425	-1	202,629	200,010	197,667

Canberra Institute of Technology Cash Flow Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
67,979	Cash from Government for Outputs	69,773	69,592	..	69,417	70,307	70,449
24,890	User Charges	24,890	25,840	4	26,780	27,451	28,151
247	Interest Received	200	231	16	263	263	263
8,173	Other Receipts	8,173	8,173	-	8,173	8,173	8,173
1,300	Dividends	1,300	500	-62	800	800	800
102,589	Operating Receipts	104,336	104,336	-	105,433	106,994	107,836
Payments							
56,209	Related to Employees	56,906	59,404	4	60,277	61,091	61,904
7,857	Related to Superannuation	7,976	9,024	13	8,954	8,891	8,838
32,319	Related to Supplies and Services	33,474	30,323	-9	30,265	30,951	30,815
33	Grants and Purchased Services	33	0	-100	0	0	0
4,760	Other	4,760	4,801	1	4,801	4,805	4,810
101,178	Operating Payments	103,149	103,552	..	104,297	105,738	106,367
1,411	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	1,187	784	-34	1,136	1,256	1,469
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
7,330	Purchase of Property, Plant and Equipment and Capital Works	7,330	5,343	-27	4,151	4,211	4,272
7,330	Investing Payments	7,330	5,343	-27	4,151	4,211	4,272
-7,330	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-7,330	-5,343	27	-4,151	-4,211	-4,272
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
6,830	Capital Injections from Government	6,830	4,843	-29	3,651	3,711	3,772
6,830	Financing Receipts	6,830	4,843	-29	3,651	3,711	3,772
6,830	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	6,830	4,843	-29	3,651	3,711	3,772
911	NET INCREASE / (DECREASE) IN CASH HELD	687	284	-59	636	756	969
1,339	CASH AT THE BEGINNING OF REPORTING PERIOD	2,705	3,392	25	3,676	4,312	5,068
2,250	CASH AT THE END OF REPORTING PERIOD	3,392	3,676	8	4,312	5,068	6,037

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs:
 - the increase of \$1.794 million in the 2011-12 estimated outcome from the original budget is due to revised wage parameters (\$0.735 million), higher than budgeted Commonwealth Grants (\$0.429 million), and the rollover of grant funds from the 2010-11 Budget (\$0.630 million); and
 - the decrease of \$0.181 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to a combination of whole of government savings initiatives (\$1.676 million), offset by revised superannuation parameters (\$0.993 million), revised wage parameters (\$1.365 million) and new budget initiatives (\$0.772 million).
- user charges – non ACT Government: the increase of \$0.936 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to an expected increase in fees and charges.
- dividend revenue: the decrease of \$0.8 million in the 2011-12 estimated outcome from the original budget and the increase of \$0.3 million in the 2012-13 Budget from the 2011-12 estimated outcome are due to the dividends paid by CIT Solutions.
- employee expenses:
 - the increase of \$2.522 million in the 2011-12 estimated outcome from the original budget is due to the impact of the discount rate on the long service leave liability (\$1.226 million) and revised wage parameters (\$1.296 million); and
 - the increase of \$0.568 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to revised wage parameters (\$2.042 million) and Budget initiatives (\$0.608 million), partially offset by savings initiatives (\$1.137 million) and Workforce Planning Program (\$0.735 million).
- superannuation expenses:
 - the increase of \$0.119 million in the 2011-12 estimated outcome from the original budget is due to revised wage parameters; and
 - the increase of \$1.047 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to revised superannuation parameters (\$0.993 million) and revised wage parameters (\$0.340 million).
- supplies and services:
 - the increase of \$1.059 million in the 2011-12 estimated outcome from the original budget relates to the expenditure associated with the TAFE Fee Waivers for Childcare Qualifications NP; and

- the decrease of \$3.025 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to savings initiatives (\$0.539 million), CIT expenditure savings and higher expenditure in 2011-12 relating to the TAFE Fee Waivers for Childcare Qualifications NP (\$0.720 million).
- depreciation and amortisation: the increase of \$1 million in the 2011-12 estimated outcome from the original budget is due to the increase in CIT's building asset values after the recent revaluation process.
- decrease in asset revaluation reserve surpluses: the decrease of \$152.404 million in the 2011-12 estimated outcome from the original budget is due to the asset revaluation process.

Balance Sheet

- cash and cash equivalents:
 - the increase of \$1.142 million in the 2011-12 estimated outcome from the original budget is mainly due to additional revenue received in advance for Commonwealth Government contracts and student fees; and
 - the increase of \$0.284 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to reduced expenditure associated with savings initiatives.
- property, plant and equipment: the decrease of \$152.087 million in the 2011-12 estimated outcome from the original budget is mainly due to the asset revaluation process, resulting in the value of land decreasing by \$186.8 million and buildings increasing by \$35.952 million.
- intangibles: the decrease of \$2.416 million in the 2011-12 estimated outcome from the original budget is due to an asset revaluation and the amortisation of software assets.
- capital works in progress: the decrease of \$0.3 million in the 2012-13 Budget from the 2011-12 estimated outcome relates to the anticipated completion of capital works software projects.
- payables: the decrease of \$2.787 million in the 2011-12 estimated outcome from the original budget relates to the timing of payments to ACT Government suppliers.
- current and non current employee benefits:
 - the increase of \$1.849 million in the 2011-12 estimated outcome from the original budget is mainly due to revised wage parameters and employee liabilities; and
 - the increase of \$0.549 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to revised wage parameters.
- other current liabilities: the increase of \$2.549 million in the 2011-12 estimated outcome from the original budget is due to additional revenue held in advance for Commonwealth Government contracts and student fees.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

CIT SOLUTIONS PTY LTD

Purpose

CIT Solutions Pty Ltd (CIT Solutions) is a company owned by the Canberra Institute of Technology (CIT), which operates under CIT's status as a Registered Training Organisation (RTO). CIT Solutions is a leading provider of high quality short courses and qualifications in government, business management and languages, for both the government and corporate sectors, in the Canberra region. The company also delivers market leading Adult Community Education programs.

CIT Solutions provides most of the CIT's commercial activities through a range of services that include:

- delivering a wide range of nationally accredited qualifications, short accredited programs and personal development and leisure programs;
- providing a wide range of consultancy services including:
 - the design and development of customised systems, programs and resources as well as accreditation services; and
 - training and skills needs analysis.
- providing individualised training in more than 80 languages; and
- coordinating CIT's international activities, including marketing, student recruitment, student pastoral care, student accommodation and off-shore educational activities.

2012-13 Priorities

Strategic and operational issues to be pursued in 2012-13 include:

- continuing to implement the 'Putting People First' strategy to support our people to build the capability, diversity and flexibility of our workforce;
- adopting innovative technology and learning solutions to enhance the delivery of courses, administration and marketing of company products;
- proactively engaging with our clients to deliver creative and practical learning opportunities through improved communications; and
- continuing to look for new prospects to further expand and enhance CIT Solutions' offerings.

Business and Corporate Strategies

The strategies to be employed to achieve the 2012-13 priorities are to:

- continue to implement the *2011-14 CIT Solutions People Plan*, which identifies initiatives aimed at enhancing work outputs, retaining quality people and building the desired workplace culture. These initiatives include the implementation of a leadership development program for our people, establishment of a Workplace Health & Safety system, continuation of a review of all employment policies and continuation of a series of leadership seminars;
- implement new learning and development techniques and apply 'good practice' models in order to develop creative and practical training programs to grow CIT Solutions' capability;
- enhance the flexibility of products and services by using e-learning and online administration through the recruitment of a dedicated e-learning development manager;
- employ an improved business model focussing on profitability of individual offerings and using improved technology for monitoring and reviewing tender submissions;
- better understand clients' motivations and needs by maintaining regular networking and positive representation at meetings to market CIT Solutions' capability and be responsive to client preferences;
- establish partnerships to enhance learning opportunities and offerings for potential clients; and
- maintain and encourage memberships of professional bodies to build communication networks with potential clients.

Estimated Employment Levels

2010-11 Actual Outcome		2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
87	Staffing (FTE)	87	89 ¹	89

Note:

1. The increase of 2 FTEs in the 2011-12 estimated outcome from the original budget is due to an increase in casual staffing required to deliver an increased number of international language training courses.

CIT Solutions Pty Ltd Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
14,183	User Charges - Non ACT Government	14,483	14,796	2	15,042	15,298	15,589
4,085	User Charges - ACT Government	3,985	4,025	1	4,077	4,154	4,233
135	Interest	110	115	5	125	135	145
131	Other Revenue	131	133	2	135	137	139
18,534	Total Revenue	18,709	19,069	2	19,379	19,724	20,106
18,534	Total Income	18,709	19,069	2	19,379	19,724	20,106
Expenses							
8,008	Employee Expenses	8,333	8,521	2	8,423	8,520	8,630
689	Superannuation Expenses	713	732	3	723	731	742
7,729	Supplies and Services	8,134	8,293	2	8,471	8,669	8,884
193	Depreciation and Amortisation	193	211	9	203	175	175
548	Other Expenses	544	554	2	565	581	597
17,167	Total Ordinary Expenses	17,917	18,311	2	18,385	18,676	19,028
1,367	Operating Result	792	758	-4	994	1,048	1,078
1,367	Total Comprehensive Income	792	758	-4	994	1,048	1,078

CIT Solutions Pty Ltd Balance Sheet

Budget as at 30/6/12 \$'000	Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000	
Current Assets							
998	Cash and Cash Equivalents	1,470	1,842	25	2,124	2,431	2,767
3,710	Receivables	2,900	2,951	2	3,002	3,053	3,104
1,000	Investments	1,000	1,000	-	1,000	1,000	1,000
101	Other Current Assets	295	300	2	306	313	321
5,809	Total Current Assets	5,665	6,093	8	6,432	6,797	7,192
Non Current Assets							
399	Property, Plant and Equipment	384	338	-12	294	264	234
34	Intangibles	35	28	-20	27	40	53
433	Total Non Current Assets	419	366	-13	321	304	287
6,242	TOTAL ASSETS	6,084	6,459	6	6,753	7,101	7,479
Current Liabilities							
711	Payables	861	1,212	41	1,263	1,314	1,365
829	Employee Benefits	785	803	2	809	815	821
1,572	Other Liabilities	1,510	1,510	-	1,510	1,510	1,510
3,112	Total Current Liabilities	3,156	3,525	12	3,582	3,639	3,696
Non Current Liabilities							
176	Employee Benefits	206	254	23	297	340	383
33	Other	33	33	-	33	33	33
209	Total Non Current Liabilities	239	287	20	330	373	416
3,321	TOTAL LIABILITIES	3,395	3,812	12	3,912	4,012	4,112
2,921	NET ASSETS	2,689	2,647	-2	2,841	3,089	3,367
REPRESENTED BY FUNDS EMPLOYED							
2,901	Accumulated Funds	2,669	2,627	-2	2,821	3,069	3,347
20	Reserves	20	20	-	20	20	20
2,921	TOTAL FUNDS EMPLOYED	2,689	2,647	-2	2,841	3,089	3,367

CIT Solutions Pty Ltd
Statement of Changes in Equity

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
2,834	Opening Accumulated Funds	2,377	2,669	12	2,627	2,821	3,069
20	Opening Other Reserve	20	20	-	20	20	20
2,854	Balance at the Start of the Reporting Period	2,397	2,689	12	2,647	2,841	3,089
Comprehensive Income							
1,367	Operating Result for the Period	792	758	-4	994	1,048	1,078
1,367	Total Comprehensive Income	792	758	-4	994	1,048	1,078
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
-1,300	Dividend Approved	-500	-800	-60	-800	-800	-800
-1,300	Total Transactions Involving Owners Affecting Accumulated Funds	-500	-800	-60	-800	-800	-800
Closing Equity							
2,901	Closing Accumulated Funds	2,669	2,627	-2	2,821	3,069	3,347
20	Closing Other Reserve	20	20	-	20	20	20
2,921	Balance at the End of the Reporting Period	2,689	2,647	-2	2,841	3,089	3,367

CIT Solutions Pty Ltd Cash Flow Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
18,252	User Charges	18,452	18,726	1	19,021	19,353	19,723
135	Interest Received	110	115	5	125	135	145
131	Other Receipts	131	133	2	135	137	139
18,518	Operating Receipts	18,693	18,974	2	19,281	19,625	20,007
Payments							
7,749	Related to Employees	8,017	8,136	1	8,051	8,147	8,256
680	Related to Superannuation	703	713	1	705	713	723
7,625	Related to Supplies and Services	8,030	8,189	2	8,367	8,565	8,782
693	Other	693	704	2	716	733	750
16,747	Operating Payments	17,443	17,742	2	17,839	18,158	18,511
1,771	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	1,250	1,232	-1	1,442	1,467	1,496
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
320	Purchase of Property, Plant and Equipment and Capital Works	320	360	13	360	360	360
320	Investing Payments	320	360	13	360	360	360
-320	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-320	-360	-13	-360	-360	-360
CASH FLOWS FROM FINANCING ACTIVITIES							
Payments							
1,300	Dividends to Government	1,300	500	-62	800	800	800
1,300	Financing Payments	1,300	500	-62	800	800	800
-1,300	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	-1,300	-500	62	-800	-800	-800
151	NET INCREASE / (DECREASE) IN CASH HELD	-370	372	201	282	307	336
847	CASH AT THE BEGINNING OF REPORTING PERIOD	1,840	1,470	-20	1,842	2,124	2,431
998	CASH AT THE END OF REPORTING PERIOD	1,470	1,842	25	2,124	2,431	2,767

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- user charges – non ACT Government: the increase of \$0.3 million in the 2011-12 estimated outcome from the original budget and the increase of \$0.313 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to an increase in training provided to Commonwealth Government agencies under contracts for international language training and commercial programs offered by CIT Centres through the company.
- user charges – ACT Government: the \$0.1 million decrease in the 2011-12 estimated outcome from the original budget is due to a reduction in government funded training places taken up by participants in 2011-12 compared to 2010-11.
- employee expenses: the increase of \$0.325 million in the 2011-12 estimated outcome from the original budget is due to an increase in staffing due to the increased hours delivered by casual language tutors and the revised wage parameters paid to all other employees.
- supplies and services:
 - the increase of \$0.405 million in the 2011-12 estimated outcome from the original budget is due to leasing an additional facility to deliver language training (\$0.190 million) and increased contractor payments (\$0.285 million) to CIT for the commercial activity delivered by the CIT Centres, offset by a reduction (\$0.070 million) in other contractor payments; and
 - the increase of \$0.159 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the costs associated with leasing the additional facility for international language training.

Balance Sheet

- cash and cash equivalents: the increase of \$0.472 million in the 2011-12 estimated outcome from the original budget is due to payments being received on completion of a large number of Government funded training places prior to year end.
- receivables: the decrease of \$0.810 million in receivables in the 2011-12 estimated outcome from the original budget is mainly due to a reduced level of incomplete government funded training places and improved debt recovery management.
- payables: the increase of \$0.150 million in the 2011-12 estimated outcome from the original budget is due to an increase in accrued expenses owed for services provided due to increased training activity.

Statement of Changes in Equity

- dividend approved: the decrease of \$0.8 million from the 2011-12 estimated outcome from the original budget is due to a lower than expected operating result.

Cash Flow Statement

Variations in the statement are explained in the notes above.

CULTURAL FACILITIES CORPORATION

Purpose

The role of the Cultural Facilities Corporation (CFC) is to be a cultural leader in the ACT community and region, by providing high quality cultural experiences based on the arts and heritage resources that it holds in trust for the people of Canberra. These resources include the Canberra Theatre Centre, the Canberra Museum and Gallery, the ACT Historic Places (Lanyon, Calthorpes' House and Mugga Mugga) and a number of visual arts and social history collections.

CFC pursues this cultural leadership role within its broader vision for arts and heritage in Canberra. CFC's vision is for Canberra to be a creative capital, which values arts and heritage for their intrinsic qualities, their contribution to building a more inclusive and resilient society, their support for making the city an exciting place to live and an attractive destination for business and tourism, and their important role in the economy of the ACT.

2012-13 Priorities

Strategic and operational issues to be pursued in 2012-13 include:

- maximising visitation to, and patronage of, CFC's facilities and programs, through a wide range of performing arts, visual arts, social history and heritage programs;
- presenting exhibitions, education and community programs at the museums and galleries managed by CFC, with a particular focus on celebrating the Centenary of Canberra in 2013;
- presenting a varied program of performing arts productions at the Canberra Theatre Centre, with a particular focus on celebrating the Centenary of Canberra in 2013;
- playing an active role in initiatives to plan the future direction of Civic, particularly with regard to the precinct surrounding the Canberra Theatre Centre and the Canberra Museum and Gallery;
- focusing on sponsorship and philanthropy, including through the implementation of a new fundraising strategy;
- implementing a package of initiatives, informed by recent community consultation, to provide enhanced community access to, and use of, the Lanyon Heritage Precinct;
- undertaking the first year of a multi-year capital project at the Canberra Theatre Centre comprising a package of essential upgrades to support continued hirer and community use; and
- undertaking the final year of a four year capital project comprising a package of conservation/upgrade works needed to bring the ACT Historic Places up to a sound condition and to protect their structural integrity and heritage values into the future.

Business and Corporate Strategies

In June 2011, CFC adopted a new Strategic Plan for 2011-16. The Plan includes business and corporate strategies in seven key areas, each of which seeks to achieve a defined outcome that supports the delivery of CFC's 2012-13 and longer-term priorities, and CFC's strategic objectives. These seven areas and outcomes are set out below.

- Strategy and planning: a clear direction for our future.
- Governance: an accountable, resilient and dynamic organisation.
- Human resources: an employer of choice for staff and volunteers.
- Financial management: an organisation with long-term financial sustainability.
- Infrastructure and systems: support for the delivery of high quality cultural experiences.
- Communication: engagement with our stakeholders.
- Growing and leveraging off our assets: growth in targeted areas where we can add value.

Estimated Employment Level

2010-11 Actual Outcome	2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
82 Staffing (FTE)	74	80 ¹	80 ¹

Note:

1. The high number of casuals employed and the variations in patterns of casual employment make a definitive FTE difficult to estimate. The 2012-13 Budget and 2011-12 estimated outcome FTE have been calculated on the basis of expectations of staffing, especially casual employment, at these times.

Strategic Objectives and Indicators

The following Strategic Objectives and Strategic Indicators have been revised from those used in 2011-12. The revised Strategic Objectives and Strategic Indicators reflect the key areas of CFC's new Strategic Plan for 2011-2016.

Strategic Objective 1

The Canberra Theatre Centre is Canberra's leading performing arts centre

CFC's objective is to ensure that the Canberra Theatre Centre is the premier performing arts centre for the Canberra region.

Strategic Indicator 1: Quality and extent of the Canberra Theatre Centre's programs, activities and facilities.

The quality and extent of the Canberra Theatre Centre's programs, activities and facilities are demonstrated by factors such as:

- programming – a diverse program that creates a leadership position for the Centre and an identity for Canberra, including through regular visits by leading performing arts companies and by nurturing local performing arts companies;
- marketing and audience development – a loyal and growing audience, including through providing a high quality experience for patrons and using market data and research to better target audiences;
- community initiatives – a connection between the whole community and the performing arts, including through initiatives that address special needs in the community and provide connections with the education system; and
- growing and leveraging off our assets – a performing arts centre for the future, including through a continuing program of asset upgrades and by pursuing commercial activity to maximise earning capacity and secure future growth.

Strategic Objective 2

ACT Museums and Galleries engage our community by presenting Canberra's stories, diverse visual culture and heritage

CFC's objective is to ensure that the Canberra Museum and Gallery and the ACT Historic Places engage the community by providing a diverse range of high quality arts and heritage experiences.

Strategic Indicator 2: Quality and extent of ACT Museums and Galleries programs and activities.

The quality and extent of ACT Museums and Galleries programs and activities are demonstrated by factors such as:

- programming, story-telling and interpretation – programming that reflects Canberra's unique identity, including through a diverse range of high quality exhibitions, education and community programs and other activities;
- marketing and audience development – a loyal and growing audience, including through enhancing the visitor experience and through extending the demography of visitors to those with special needs and interests;
- stewardship of assets – places and collections that allow us to tell the many stories of Canberra, including through caring for and further developing our collections; and
- growing and leveraging off our assets – growth in targeted areas where we can add value, including through a continuing program of asset upgrades and by enhancing our facilities to provide improved cultural experiences.

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000
Output Class 1				
Cultural Facilities Management	14,876	15,278	7,435	7,835
Output 1.1: Cultural Facilities Corporation	14,876	15,278	7,435	7,835

Note:

1. Total cost includes depreciation and amortisation of \$1.863 million in 2011-12 and \$2.013 million in 2012-13.

Output Description

CFC manages a number of the ACT's major cultural assets, comprising:

- the Canberra Theatre Centre;
- the Canberra Museum and Gallery (CMAG), including the Nolan Collection Gallery @CMAG; and
- the ACT Historic Places (Lanyon, Calthorpes' House and Mugga Mugga).

In managing these facilities, CFC provides a range of cultural services to the community through the provision of activities (performing arts presentations, exhibitions, education programs, community programs and other events) at each site and through the conservation and interpretation of the ACT Historic Places.

Accountability Indicators

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 1: Cultural Facilities Management			
Output 1.1: Cultural Facilities Corporation			
a. Estimated number of visitors/patrons to facilities ¹	285,100	300,200	n/a
b. Estimated number of visitors/patrons to CFC facilities/programs ²	n/a	n/a	300,500
c. Number of exhibitions at facilities managed by CFC ³	20	21	23
d. Number of education and community programs at facilities managed by CFC ⁴	440	570	n/a
e. Number of education and community programs provided by CFC ⁵	n/a	n/a	480
f. Number of days venue usage at the Canberra Theatre Centre's venues	620	635	630
g. Customer satisfaction with quality of services provided by CFC, as measured by annual survey	80%	>80%	80%
h. Cost to Government per estimated visitor/patron to facilities managed by CFC ⁶	\$26.00	\$24.77	n/a
i. Cost to Government per estimated visitor/patron to CFC facilities/programs ⁷	n/a	n/a	\$26.07
j. Own sourced revenue as a proportion of total revenue for CFC ⁸	40.5%	42.8%	41.4%

Notes:

1. Discontinued measure. The increase in the 2011-12 estimated outcome from the 2011-12 target is mainly due to higher than projected theatre patrons.
2. New measure. The measure will now include attendees at outreach programs provided by CFC such as education programs conducted by CFC staff in schools.
3. The increase in the 2011-12 estimated outcome from the 2011-12 target is due to an additional exhibition at the Canberra Museum and Gallery as a result of participating in the Centenary of Canberra Unit funded You Are Here Festival. The increase in the 2012-13 target from the 2011-12 target is due to further additional exhibitions at the Canberra Museum and Gallery associated with the Centenary of Canberra.
4. Discontinued measure. The increase in the 2011-12 estimated outcome from the 2011-12 target is due to higher demand for education and community programs, especially the very high demand for programs associated with two exhibitions of children's picture books at the Canberra Museum and Gallery.
5. New measure. The measure will now include outreach programs provided by CFC such as education programs conducted by CFC staff in schools.
6. Discontinued measure. The decrease in the 2011-12 estimated outcome from the 2011-12 target is due to a higher estimated number of visitors/patrons to facilities.
7. New measure. The measure will now include attendees at outreach programs provided by CFC such as education programs conducted by CFC staff in schools.
8. The increase in the 2011-12 estimated outcome from the 2011-12 target is due to a higher estimate of non ACT Government user charges and interest due to higher theatre activity.

Changes to Appropriation

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	7,414	7,669	7,792	7,938	7,938
2nd Appropriation					
Revised Wage Parameters	21	82	83	84	84
2012-13 Budget Policy Adjustments					
Lanyon Heritage Precinct Community Activities	-	75	77	78	-
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	(9)	(9)	(9)	140
Revised Notional Superannuation Contributions	-	18	19	19	19
2012-13 Budget	7,435	7,835	7,962	8,110	8,181

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	1,083	659	360	369	369
2012-13 Budget Policy Adjustment					
Canberra Theatre Centre Upgrades	-	786	1,830	493	-
2012-13 Budget Technical Adjustment					
Revised Indexation Parameters	-	-	-	-	9
2012-13 Budget	1,083	1,445	2,190	862	378

2012-13 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
New Capital Works						
Canberra Theatre Centre Upgrades	3,109	-	786	1,830	493	Jun 2015
Total New Capital Works	3,109	-	786	1,830	493	
Capital Upgrades						
Canberra Theatre Centre	51	-	51			
Canberra Museum and Gallery and Historic Places	300	-	300			
Total Capital Upgrades	351	-	351			
Total New Works	3,460	-	1,137	1,830	493	
Works in Progress						
Historic Places Major Project	3,683	3,375	308	-	-	Jun 2013
Total Works in Progress	3,683	3,375	308	-	-	
Total Capital Works Program	7,143	3,375	1,445	1,830	493	

Cultural Facilities Corporation Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
7,414	Government Payment for Outputs	7,435	7,835	5	7,962	8,110	8,181
4,546	User Charges - Non ACT Government	5,086	5,043	-1	5,063	5,079	5,079
474	User Charges - ACT Government	444	444	-	444	444	444
60	Interest	65	70	8	71	71	71
39	Resources Received Free of Charge	39	39	-	39	39	39
12,533	Total Revenue	13,069	13,431	3	13,579	13,743	13,814
12,533	Total Income	13,069	13,431	3	13,579	13,743	13,814
Expenses							
5,402	Employee Expenses	6,113	6,308	3	6,368	6,430	6,439
781	Superannuation Expenses	727	783	8	784	785	785
6,142	Supplies and Services	6,081	6,082	..	6,161	6,261	6,324
2,028	Depreciation and Amortisation	1,863	2,013	8	2,133	2,133	2,133
0	Borrowing Costs	6	6	-	6	6	6
61	Other Expenses	86	86	-	86	86	86
14,414	Total Ordinary Expenses	14,876	15,278	3	15,538	15,701	15,773
-1,881	Operating Result	-1,807	-1,847	-2	-1,959	-1,958	-1,959
-1,881	Total Comprehensive Income	-1,807	-1,847	-2	-1,959	-1,958	-1,959

Cultural Facilities Corporation Balance Sheet

Budget as at 30/6/12 \$'000	Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Current Assets						
304	Cash and Cash Equivalents	0	0	-	0	0
578	Receivables	0	0	-	0	0
24	Inventories	0	0	-	0	0
154	Other Current Assets	0	0	-	0	0
1,060	Total Current Assets	0	0	-	0	0
Non Current Assets						
48,730	Property, Plant and Equipment	0	0	-	0	0
48,730	Total Non Current Assets	0	0	-	0	0
49,790	TOTAL ASSETS	0	0	-	0	0
Current Liabilities						
429	Payables	0	0	-	0	0
26	Finance Leases	0	0	-	0	0
1,413	Employee Benefits	0	0	-	0	0
227	Other Liabilities	0	0	-	0	0
2,095	Total Current Liabilities	0	0	-	0	0
Non Current Liabilities						
76	Finance Leases	0	0	-	0	0
113	Employee Benefits	0	0	-	0	0
329	Other	0	0	-	0	0
518	Total Non Current Liabilities	0	0	-	0	0
2,613	TOTAL LIABILITIES	0	0	-	0	0
47,177	NET ASSETS	0	0	-	0	0
REPRESENTED BY FUNDS EMPLOYED						
27,936	Accumulated Funds	0	0	-	0	0
19,241	Reserves	0	0	-	0	0
47,177	TOTAL FUNDS EMPLOYED	0	0	-	0	0

Cultural Facilities Corporation Statement of Changes in Equity

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
28,734	Opening Accumulated Funds	0	0	-	0	0	0
19,241	Opening Asset Revaluation Reserve	0	0	-	0	0	0
47,975	Balance at the Start of the Reporting Period	0	0	-	0	0	0
Comprehensive Income							
-1,881	Operating Result for the Period	0	0	-	0	0	0
-1,881	Total Comprehensive Income	0	0	-	0	0	0
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
1,083	Capital Injections	0	0	-	0	0	0
1,083	Total Transactions Involving Owners Affecting Accumulated Funds	0	0	-	0	0	0
Closing Equity							
27,936	Closing Accumulated Funds	0	0	-	0	0	0
19,241	Closing Asset Revaluation Reserve	0	0	-	0	0	0
47,177	Balance at the End of the Reporting Period	0	0	-	0	0	0

Cultural Facilities Corporation Cash Flow Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
7,414	Cash from Government for Outputs	7,435	7,835	5	7,962	8,110	8,181
5,032	User Charges	5,543	5,499	-1	5,519	5,535	5,535
60	Interest Received	65	70	8	71	71	71
511	Other Receipts	511	511	-	511	511	511
13,017	Operating Receipts	13,554	13,915	3	14,063	14,227	14,298
Payments							
5,341	Related to Employees	5,962	6,261	5	6,323	6,385	6,394
781	Related to Superannuation	727	783	8	784	785	785
6,111	Related to Supplies and Services	6,050	6,051	..	6,130	6,230	6,293
576	Other	601	601	-	601	601	601
12,809	Operating Payments	13,340	13,696	3	13,838	14,001	14,073
208	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	214	219	2	225	226	225
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
1,233	Purchase of Property, Plant and Equipment and Capital Works	1,233	1,595	29	2,340	1,012	528
1,233	Investing Payments	1,233	1,595	29	2,340	1,012	528
-1,233	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-1,233	-1,595	-29	-2,340	-1,012	-528
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
1,083	Capital Injections from Government	1,083	1,445	33	2,190	862	378
1,083	Financing Receipts	1,083	1,445	33	2,190	862	378
Payments							
0	Repayment of Finance Leases	6	6	-	6	6	6
0	Financing Payments	6	6	-	6	6	6
1,083	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	1,077	1,439	34	2,184	856	372
58	NET INCREASE / (DECREASE) IN CASH HELD	58	63	9	69	70	69
246	CASH AT THE BEGINNING OF REPORTING PERIOD	289	347	20	410	479	549
304	CASH AT THE END OF REPORTING PERIOD	347	410	18	479	549	618

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs: the increase of \$0.4 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to revised indexation and revised wage parameters, and new initiative funding.
- user charges – non ACT Government: the increase of \$0.540 million in the 2011-12 estimated outcome from the original budget is mainly due to increased income from activity at the Canberra Theatre Centre.
- employee expenses:
 - the increase of \$0.711 million in the 2011-12 estimated outcome from the original budget is mainly due to increased salaries associated with the higher than budgeted activity at the Canberra Theatre Centre; and
 - the increase of \$0.195 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to increased salaries arising from the revised wage parameters.
- depreciation and amortisation:
 - the decrease of \$0.165 million in the 2011-12 estimated outcome from the original budget is mainly due to recalculation of depreciation following revaluation of assets as at 30 June 2011; and
 - the increase of \$0.150 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the completion of capital works projects.

Balance Sheet

- property, plant and equipment: the increase of \$5.713 million in the 2011-12 estimated outcome from the original budget is due to an independent upward revaluation of the asset base.
- intangibles:
 - the increase of \$0.370 million in the 2011-12 estimated outcome from the original budget is due to reclassification of certain information technology assets from property, plant and equipment; and
 - the decrease of \$0.115 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to amortisation.
- reserves: the increase of \$5.370 million in the 2011-12 estimated outcome from the original budget is due to revaluation of assets.
- All other material variations are mainly due to 2010-11 audited outcome flow-on effects.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

EXHIBITION PARK CORPORATION

Purpose

The Exhibition Park Corporation (the Corporation) was established under the *Exhibition Park Corporation Act 1976*. The major goals of the Corporation are to manage, develop and maintain a multi-purpose exhibition and event centre of national standard to meet the requirements of the Corporation's major clients, the community of the ACT and the surrounding region.

The Corporation aims to promote the use of the Exhibition Park in Canberra (EPIC) complex and increase public awareness of the facilities and services available with a view to optimising revenue and continuously improving operational efficiency.

Additionally, the Corporation endeavours to ensure:

- operational self-sufficiency through increasing revenue from events and other activities and expanding the client base;
- that the highest standard of service is provided to all clients and patrons while minimising costs; and
- that all buildings and grounds are maintained to a standard commensurate with a high profile facility located in the National Capital.

2012-13 Priorities

Strategic and operational issues to be pursued in 2012-13 include:

- identifying and implementing investment and commercial opportunities at EPIC including leasing land along Morisset Street and the leasing of the Service Station site;
- continuing EPC's rejuvenation program for the site, with the proposed development of a strategic management plan including a land use master plan;
- progressing the development of EPIC's low budget tourist accommodation for patrons of EPIC's events, school and sporting groups, and the touring public;
- upgrading the Conference Centre and Parkes Room in order to continue to meet hirer, audience and community expectations;
- continuing to increase occupancy at EPIC's camping/caravan site through a targeted marketing strategy;
- ensuring the venue continues to provide excellent customer service to clients, enabling the assurance of future business;
- ensuring continuous improvement of environmentally sustainable measures;
- attracting new major and high yield events; and
- providing a safe, clean, comfortable and secure environment.

Estimated Employment Levels

2010-11 Actual Outcome	2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
11 Staffing (FTE)	11	14 ¹	13

Note:

- The increase of 3 FTE in the 2011-12 estimated outcome from the original budget is due to the Chief Financial Officer's position being brought in-house, an extra position being created in the camping division as a result of increased demand and a temporary project management position to facilitate the capital works projects.

Changes to Appropriation

Changes to Appropriation - Controlled

Government Payment for Outputs	2011-12 Est. Out. \$'000	2012-13 Budget \$'000	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
2011-12 Budget	387	408	419	430	430
2nd Appropriation					
Revised Wage Parameters	1	4	4	4	5
2012-13 Budget Technical Adjustment					
Revised Indexation Parameters – CSO Payments	-	-	-	-	11
2012-13 Budget	388	412	423	434	446

Changes to Appropriation - Controlled

Capital Injections	2011-12 Est. Out. \$'000	2012-13 Budget \$'000	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
2011-12 Budget	3,491	526	539	552	552
FMA Section 16B Rollover from 2010-11					
Use of Non-Potable Water for Irrigation of the EPC Venue	642	-	-	-	-
Installation of Electronic Billboard	50				
2012-13 Budget Policy Adjustment					
Conference Centre and Parkes Room Refurbishment	-	605	-	-	-
2012-13 Budget Technical Adjustments					
Capital Upgrades Indexation	-	-	-	-	14
Rollover – Toilet and Shower Block Upgrade	(695)	695	-	-	-
2012-13 Budget	3,488	1,826	539	552	566

2012-13 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
New Capital Works						
Conference Centre and Parkes Room Refurbishment	605	-	605	-	-	Jun 2013
Total New Capital Works	605	-	605	-	-	
Capital Upgrades						
Infrastructure and Equipment	526	-	526			June 2013
Total Capital Upgrades	526	-	526			
Total New Works	1,131	-	1,131	-	-	
Works in Progress						
Toilet and Shower Block Upgrade	770	75	695	-	-	Oct 2012
Total Works in Progress	770	75	695	-	-	
Total Capital Works Program	1,901	75	1,826	-	-	

Exhibition Park Corporation Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
387	Government Payment for Outputs	388	412	6	423	434	446
2,013	User Charges - Non ACT Government	2,365	2,534	7	2,700	2,800	2,900
82	Interest	82	68	-17	58	48	48
0	Other Revenue	175	0	-100	0	0	0
2,482	Total Revenue	3,010	3,014	..	3,181	3,282	3,394
2,482	Total Income	3,010	3,014	..	3,181	3,282	3,394
Expenses							
873	Employee Expenses	1,306	1,289	-1	1,312	1,352	1,406
135	Superannuation Expenses	156	163	4	169	175	182
1,688	Supplies and Services	1,904	1,757	-8	1,862	1,981	2,065
695	Depreciation and Amortisation	695	724	4	734	747	747
1	Borrowing Costs	1	1	-	1	1	1
3,392	Total Ordinary Expenses	4,062	3,934	-3	4,078	4,256	4,401
-910	Operating Result	-1,052	-920	13	-897	-974	-1,007
-910	Total Comprehensive Income	-1,052	-920	13	-897	-974	-1,007

Exhibition Park Corporation Balance Sheet

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Current Assets							
1,562	Cash and Cash Equivalents	0	0	-	0	0	0
73	Receivables	0	0	-	0	0	0
49	Other Current Assets	0	0	-	0	0	0
1,684	Total Current Assets	0	0	-	0	0	0
Non Current Assets							
34,411	Property, Plant and Equipment	0	0	-	0	0	0
2,500	Investment Property	0	0	-	0	0	0
36,911	Total Non Current Assets	0	0	-	0	0	0
38,595	TOTAL ASSETS	0	0	-	0	0	0
Current Liabilities							
164	Payables	0	0	-	0	0	0
20	Interest-Bearing Liabilities	0	0	-	0	0	0
12	Finance Leases	0	0	-	0	0	0
320	Employee Benefits	0	0	-	0	0	0
76	Other Liabilities	0	0	-	0	0	0
592	Total Current Liabilities	0	0	-	0	0	0
Non Current Liabilities							
40	Interest-Bearing Liabilities	0	0	-	0	0	0
10	Employee Benefits	0	0	-	0	0	0
7	Other	0	0	-	0	0	0
57	Total Non Current Liabilities	0	0	-	0	0	0
649	TOTAL LIABILITIES	0	0	-	0	0	0
37,946	NET ASSETS	0	0	-	0	0	0
REPRESENTED BY FUNDS EMPLOYED							
23,044	Accumulated Funds	0	0	-	0	0	0
14,902	Reserves	0	0	-	0	0	0
37,946	TOTAL FUNDS EMPLOYED	0	0	-	0	0	0

Exhibition Park Corporation Statement of Changes in Equity

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
20,463	Opening Accumulated Funds	0	0	-	0	0	0
14,902	Opening Asset Revaluation Reserve	0	0	-	0	0	0
35,365	Balance at the Start of the Reporting Period	0	0	-	0	0	0
Comprehensive Income							
-910	Operating Result for the Period	0	0	-	0	0	0
-910	Total Comprehensive Income	0	0	-	0	0	0
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
3,491	Capital Injections	0	0	-	0	0	0
3,491	Total Transactions Involving Owners Affecting Accumulated Funds	0	0	-	0	0	0
Closing Equity							
23,044	Closing Accumulated Funds	0	0	-	0	0	0
14,902	Closing Asset Revaluation Reserve	0	0	-	0	0	0
37,946	Balance at the End of the Reporting Period	0	0	-	0	0	0

**Exhibition Park Corporation
Cash Flow Statement**

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
387	Cash from Government - CSO Payments	388	412	6	423	434	446
2,013	User Charges	2,540	2,534	..	2,700	2,800	2,900
82	Interest Received	82	68	-17	58	48	48
400	Other Receipts	400	400	-	400	400	400
2,882	Operating Receipts	3,410	3,414	..	3,581	3,682	3,794
Payments							
873	Related to Employees	1,247	1,290	3	1,314	1,355	1,410
135	Related to Superannuation	156	162	4	167	172	178
1,688	Related to Supplies and Services	1,904	1,757	-8	1,862	1,981	2,065
1	Borrowing Costs	1	1	-	1	1	1
400	Other	400	400	-	400	400	400
3,097	Operating Payments	3,708	3,610	-3	3,744	3,909	4,054
-215	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-298	-196	34	-163	-227	-260
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
0	Proceeds from Sale of Property, Plant and Equipment	0	18	#	0	0	0
0	Investing Receipts	0	18	#	0	0	0
Payments							
3,591	Purchase of Property, Plant and Equipment and Capital Works	3,588	1,926	-46	639	652	666
3,591	Investing Payments	3,588	1,926	-46	639	652	666
-3,591	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-3,588	-1,908	47	-639	-652	-666
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
3,491	Capital Injections from Government	3,488	1,826	-48	539	552	566
3,491	Financing Receipts	3,488	1,826	-48	539	552	566
Payments							
20	Repayment of Advance to Government Agencies	20	20	0	20	20	0
10	Repayment of Finance Leases	10	20	100	10	10	10
30	Financing Payments	30	40	33	30	30	10
3,461	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	3,458	1,786	-48	509	522	556
-345	NET INCREASE / (DECREASE) IN CASH HELD	-428	-318	26	-293	-357	-370
1,907	CASH AT THE BEGINNING OF REPORTING PERIOD	1,862	1,434	-23	1,116	823	466
1,562	CASH AT THE END OF REPORTING PERIOD	1,434	1,116	-22	823	466	96

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- user charges – non ACT Government:
 - the increase of \$0.352 million in the 2011-12 estimated outcome from the original budget is due to improved trading across various revenue sectors including events and camping revenue; and
 - the increase of \$0.169 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the estimated increased patronage during the Centenary of Canberra Celebrations.
- other revenue: the increase of \$0.175 million in the 2011-12 estimated outcome from the original budget and the decrease of \$0.175 million in the 2012-13 Budget from the estimated outcome is due to a one-off contribution from the service station lessee for works associated with the redevelopment of the site.
- employee expenses: the increase of \$0.433 million in the 2011-12 estimated outcome from the original budget is due to an increase in staffing, partially offset by a reduction in contractors.
- supplies and services:
 - the increase of \$0.216 million in the 2011-12 estimated outcome from the original budget is due to the increased costs associated with additional events, maintenance required to maintain ageing infrastructure and the implementation of measures to ensure ongoing compliance with safety regulations; and
 - the decrease of \$0.147 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to lower water costs following the commissioning of the non-potable water tanks and reduced compliance expenses.

Balance Sheet

- cash and cash equivalents: as noted above in supplies and services.
- receivables: the increase of \$0.195 million in the 2011-12 estimated outcome from the original budget is due to the timing of debtor collections based on the average monthly sales in the last quarter of the financial year.
- property, plant and equipment: the increase of \$1.174 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the completion of capital works projects.
- payables: the increase of \$0.304 million in the 2011-12 estimated outcome from the original budget is due to the timing of invoicing from creditors for projects due for completion at the end of the financial year.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

INDEPENDENT COMPETITION AND REGULATORY COMMISSION

Purpose

The Independent Competition and Regulatory Commission (the Commission) has responsibility for a range of regulatory matters under the *Independent Competition and Regulatory Commission Act 1997* (ICRC Act), the *Utilities Act 2000* (the Utilities Act), the *Electricity (Greenhouse Gas Emissions) Act 2004*, and the *Electricity Feed-in (Renewable Energy Premium) Act 2008*.

Section 7 of the ICRC Act sets out the Commission's objectives as:

- promoting effective competition in the interests of consumers;
- facilitating an appropriate balance between efficiency, environmental and social considerations; and
- ensuring non-discriminatory access to monopoly and near-monopoly infrastructure.

Section 8 of the ICRC Act defines the functions of the Commission for ministerially declared regulated industries, and government-regulated activities. Those functions include matters such as pricing regulation, access arrangements, utilities regulation and competitive neutrality complaints.

The Utilities Act provides for the regulation of electricity, natural gas, water and sewerage utility services. In discharging its responsibilities under this legislation, the Commission's objectives are to:

- encourage the provision of safe, reliable, efficient and high-quality utility services at reasonable prices;
- minimise the potential for misuse of monopoly power and promote competition in the provision of utility services;
- encourage long term investment, growth and employment in utility services; and
- protect the interests of consumers.

The *Electricity (Greenhouse Gas Emissions) Act 2004* established the ACT's Greenhouse Gas Abatement Scheme, the purpose of which was to reduce greenhouse gas emissions associated with the production and use of electricity, and to encourage participation in activities to offset the production of greenhouse gas emissions. The scheme ceases from 1 July 2012. The Commission is the scheme regulator, and will have residual responsibilities in the winding up of the scheme, to be completed by December 2012.

The *Electricity Feed-in (Renewable Energy Premium) Act 2008* establishes a scheme for feed-in to the electricity network from renewable energy generators. The Act provides for the provision of advice by the Commission to the Minister for the Environment and Sustainable Development to assist in the annual determination of the premium rate for electricity fed into the network. The Commission is also responsible for overseeing compliance with the scheme through the licence conditions of electricity supply and distribution utilities.

2012-13 Priorities

The strategic and operational issues to be pursued in 2012-13 include:

- overseeing pricing arrangements for water and wastewater services under the five-year price path commenced from 1 July 2008;
- determining pricing arrangements for water and wastewater services from 1 July 2013;
- overseeing pricing arrangements for retail electricity for franchise customers for the period from 1 July 2012 to 30 June 2014;
- providing advice to the Minister for the Environment and Sustainable Development on the determination of the premium rate under the *Electricity Feed-in (Renewable Energy Premium) Act 2008* for electricity fed into the network and reporting on the operation of the scheme;
- overseeing the regulatory regime established under the Utilities Act, including licensing and compliance monitoring and reporting on utility compliance and performance;
- responding to the Government's requirements for advice on competition policy matters, and discharging the Commission's statutory role in competitive neutrality complaints handling;
- overseeing the regulatory requirements arising from the cessation of the Greenhouse Gas Abatement Scheme established under the *Electricity (Greenhouse Gas Emissions) Act 2004* including monitoring and reporting on compliance following the cessation of the scheme from 1 July 2012;
- producing and publishing the Commission's second ACT Greenhouse Gas Inventory, to advise on and assist with meeting the challenges raised by the ACT's commitment to addressing climate change; and
- cooperating with the national regulatory body, the Australian Energy Regulator, and relevant ACT Government policy agencies, to implement the changes arising from the transfer from 1 July 2012 of regulatory responsibilities in the energy sector as agreed by the ACT as a party to the Council of Australian Governments' Australian Energy Market Agreement.

Estimated Employment Level

2010-11 Actual Outcome	2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
8	6	9 ¹	6 ²

Notes:

1. The increase of 3 FTE in the estimated outcome from the original budget reflects the Commission's decision to meet its non recurrent workload by appointing temporary staff rather than using external contractors and consultants.
2. The decrease of 3 FTE in the 2012-13 Budget from the 2011-12 estimated outcome reflects the Commission's expected staffing levels.

Changes to Appropriation

Changes to Appropriation - Controlled

Government Payment for Outputs	2011-12 Est. Out. \$'000	2012-13 Budget \$'000	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
2011-12 Budget	515	528	539	550	550
2nd Appropriation					
Revised Wage Parameters	2	6	6	7	7
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	(1)	(1)	(1)	10
Revised Superannuation Parameters	(6)	(8)	(9)	(9)	(10)
Revised Notional Superannuation Contributions	-	2	2	2	2
2012-13 Budget	511	527	537	549	559

Independent Competition and Regulatory Commission Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
515	Government Payment for Outputs	511	527	3	537	549	559
569	Taxes, Fees and Fines	683	607	-11	630	654	654
1,181	User Charges - ACT Government	1,223	920	-25	949	983	994
52	Interest	52	52	-	52	52	52
2,317	Total Revenue	2,469	2,106	-15	2,168	2,238	2,259
2,317	Total Income	2,469	2,106	-15	2,168	2,238	2,259
Expenses							
709	Employee Expenses	728	738	1	746	759	759
127	Superannuation Expenses	99	102	3	101	100	98
1,455	Supplies and Services	1,455	1,247	-14	1,303	1,364	1,387
2,291	Total Ordinary Expenses	2,282	2,087	-9	2,150	2,223	2,244
26	Operating Result	187	19	-90	18	15	15
26	Total Comprehensive Income	187	19	-90	18	15	15

Independent Competition and Regulatory Commission Balance Sheet

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
	Current Assets						
1,583	Cash and Cash Equivalents	1,842	1,869	1	1,894	1,916	1,938
277	Receivables	43	43	-	43	43	43
1,860	Total Current Assets	1,885	1,912	1	1,937	1,959	1,981
1,860	TOTAL ASSETS	1,885	1,912	1	1,937	1,959	1,981
	Current Liabilities						
430	Payables	517	517	-	517	517	517
144	Employee Benefits	197	197	-	197	197	197
0	Other Liabilities	11	11	-	11	11	11
574	Total Current Liabilities	725	725	-	725	725	725
	Non Current Liabilities						
25	Employee Benefits	28	36	29	43	50	57
25	Total Non Current Liabilities	28	36	29	43	50	57
599	TOTAL LIABILITIES	753	761	1	768	775	782
1,261	NET ASSETS	1,132	1,151	2	1,169	1,184	1,199
	REPRESENTED BY FUNDS EMPLOYED						
1,261	Accumulated Funds	1,132	1,151	2	1,169	1,184	1,199
1,261	TOTAL FUNDS EMPLOYED	1,132	1,151	2	1,169	1,184	1,199

Independent Competition and Regulatory Commission Statement of Changes in Equity

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
1,235	Opening Accumulated Funds	945	1,132	20	1,151	1,169	1,184
1,235	Balance at the Start of the Reporting Period	945	1,132	20	1,151	1,169	1,184
Comprehensive Income							
26	Operating Result for the Period	187	19	-90	18	15	15
26	Total Comprehensive Income	187	19	-90	18	15	15
0	Total Movement in Reserves	0	0	-	0	0	0
Closing Equity							
1,261	Closing Accumulated Funds	1,132	1,151	2	1,169	1,184	1,199
1,261	Balance at the End of the Reporting Period	1,132	1,151	2	1,169	1,184	1,199

Independent Competition and Regulatory Commission Cash Flow Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
515	Cash from Government for Outputs	511	527	3	537	549	559
569	Taxes, Fees and Fines	683	607	-11	630	654	654
913	User Charges	955	920	-4	949	983	994
52	Interest Received	52	52	-	52	52	52
86	Other Receipts	86	86	-	86	86	86
2,135	Operating Receipts	2,287	2,192	-4	2,254	2,324	2,345
Payments							
702	Related to Employees	706	732	4	741	754	754
126	Related to Superannuation	98	100	2	99	98	96
1,440	Related to Supplies and Services	1,440	1,232	-14	1,288	1,349	1,372
101	Other	101	101	-	101	101	101
2,369	Operating Payments	2,345	2,165	-8	2,229	2,302	2,323
-234	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-58	27	147	25	22	22
-234	NET INCREASE / (DECREASE) IN CASH HELD	-58	27	147	25	22	22
1,817	CASH AT THE BEGINNING OF REPORTING PERIOD	1,900	1,842	-3	1,869	1,894	1,916
1,583	CASH AT THE END OF REPORTING PERIOD	1,842	1,869	1	1,894	1,916	1,938

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- taxes, fees and fines: the increase of \$0.114 million in the 2011-12 estimated outcome from the original budget is due to a high proportion of services being attributed to utility regulation and the decrease of \$0.076 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to estimated changes in the proportion of services attributed to utility regulation.
- user charges - ACT Government: the decrease of \$0.303 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to a reduction in the level of services relating to the monitoring of greenhouse gas emissions.
- supplies and services: the decrease of \$0.208 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to decreased activity for services relating to the monitoring of greenhouse gas emissions.

Balance Sheet

- cash and cash equivalents: the increase of \$0.259 million in the 2011-12 estimated outcome from the original budget is mainly due to higher than expected receipts for both taxes, fees and fines and user charges.
- receivables: the decrease of \$0.234 million in the 2011-12 estimated outcome from the original budget is a flow on impact of the 2010-11 audited outcome.
- payables: the increase of \$0.087 million in the 2011-12 estimated outcome from the original budget is a flow on impact of the 2010-11 audited outcome.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

LAND DEVELOPMENT AGENCY

Purpose

The Land Development Agency (LDA) is a Territory authority operating under the *Planning and Development Act 2007*. Its mission is to contribute positively to the economic and social development of the ACT by building vibrant and sustainable communities through greenfield and urban renewal projects developing residential, commercial, industrial and community land.

Key objectives of the LDA are to deliver the Government's land release program, deliver high quality urban development and provide agreed returns to the Territory on its investment in the Agency. The LDA contributes to the delivery of the Government's key policies and priorities related to land supply, affordable housing, sustainability and climate change.

The LDA delivers land for development through a number of mechanisms, including the development of its own estates, through joint ventures and development arrangements with the private sector, and by sales of undeveloped land directly to industry.

The LDA operates as a Public Trading Enterprise, assuming managerial control of unleased Territory land, developing and/or selling the land and providing a dividend to the Government from the profits earned from those land development and sales activities.

2012-13 Priorities

The LDA's priorities for 2012-13 are:

- implementing the Government's agreed Indicative Land Release Programs;
- working towards achieving an inventory of serviced land and land with regulatory approvals and clearances ready for future development;
- working with Directorates to ensure the availability of planning ready and serviced land to support the Land Release Programs;
- paying dividends to the Government at 100 per cent of the operating profit after tax;
- working with Directorates, and in partnership with industry, to contribute to the delivery of the Government's affordable housing policies;
- demonstrating both leadership and achievement in the delivery of environmentally sustainable land development; and
- progressing the redevelopment of the transit corridor between Civic and Gungahlin, through the newly established Gungahlin to City Project Office, by coordinating and developing transit, urban planning and financial and delivery options.

Estimated Employment Level

2010-11 Actual Outcome	2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
97 Staffing (FTE)	100	100	100

Land Development Agency Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
140	User Charges - Non ACT Government	140	140	-	144	147	151
4,291	Grants from the Commonwealth	4,291	3,414	-20	0	0	0
2,800	Interest	5,300	2,700	-49	1,600	3,600	5,600
689,061	Land Revenue	478,517	381,861	-20	576,055	614,972	762,063
132	Other Revenue	9,162	132	-99	135	139	142
0	Resources Received Free of Charge	83	0	-100	0	0	0
696,424	Total Revenue	497,493	388,247	-22	577,934	618,858	767,956
Gains							
0	Other Gains	7,012	0	-100	0	0	0
0	Total Gains	7,012	0	-100	0	0	0
696,424	Total Income	504,505	388,247	-23	577,934	618,858	767,956
Expenses							
11,360	Employee Expenses	10,689	11,547	8	12,068	12,606	13,162
1,466	Superannuation Expenses	1,394	1,251	-10	1,295	1,339	1,386
21,795	Supplies and Services	16,033	16,983	6	17,027	17,715	17,553
606	Depreciation and Amortisation	543	459	-15	344	56	56
5,650	Borrowing Costs	5,645	5,822	3	2,390	3,355	6,255
452,991	Cost of Goods Sold	284,813	259,811	-9	397,118	414,821	484,707
3,789	Grants and Purchased Services	3,870	3,454	-11	41	42	43
15,460	Other Expenses	16,334	2,285	-86	3,579	7,070	8,456
513,117	Total Ordinary Expenses	339,321	301,612	-11	433,862	457,004	531,618
37,960	Share of Operating Result from Joint Venture accounted for using the Equity Method	33,544	16,667	-50	9,639	3,426	-108
221,267	Operating Result from Ordinary Activities	198,728	103,302	-48	153,711	165,280	236,230
66,380	Income Tax Equivalent	59,618	30,990	-48	46,112	49,584	70,867
154,887	Operating Result	139,110	72,312	-48	107,599	115,696	165,363
154,887	Total Comprehensive Income	139,110	72,312	-48	107,599	115,696	165,363

Land Development Agency Balance Sheet

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
	Current Assets						
5,001	Cash and Cash Equivalents	7,896	20,253	156	31,127	52,413	42,839
44,498	Receivables	65,311	34,758	-47	34,202	34,334	40,680
93,931	Investments	112,589	17,766	-84	5,507	84,840	84,840
235,005	Inventories	93,539	121,150	30	129,004	76,370	71,789
378,435	Total Current Assets	279,335	193,927	-31	199,840	247,957	240,148
	Non Current Assets						
9,107	Receivables	17,042	17,042	-	16,042	14,520	13,720
425	Investments	3,369	3,369	-	3,369	3,369	3,369
924	Inventories	35,034	95,031	171	101,049	57,576	53,255
5,425	Property, Plant and Equipment	5,182	4,745	-8	4,423	4,367	4,311
600	Intangibles	44	22	-50	0	0	0
16,481	Total Non Current Assets	60,671	120,209	98	124,883	79,832	74,655
394,916	TOTAL ASSETS	340,006	314,136	-8	324,723	327,789	314,803
	Current Liabilities						
139,164	Payables	34,255	35,425	3	32,113	44,376	28,693
32	Finance Leases	83	83	-	83	83	83
2,523	Employee Benefits	3,050	3,187	4	3,299	3,414	3,532
54,794	Other Provisions	58,786	63,204	8	64,504	65,004	66,224
16,303	Income Tax Payable	38,729	7,544	-81	9,823	14,002	11,872
15,215	Other Liabilities	22,767	21,767	-4	32,767	18,767	22,767
228,031	Total Current Liabilities	157,670	131,210	-17	142,589	145,646	133,171
	Non Current Liabilities						
96	Finance Leases	23	23	-	23	23	23
308	Employee Benefits	229	237	3	245	254	263
25,048	Other Non-Current Provisions	36,405	36,987	2	36,187	36,187	35,667
14,984	Income Tax Payable Non-Current	19,176	19,176	-	19,176	19,176	19,176
40,436	Total Non Current Liabilities	55,833	56,423	1	55,631	55,640	55,129
268,467	TOTAL LIABILITIES	213,503	187,633	-12	198,220	201,286	188,300
126,449	NET ASSETS	126,503	126,503	-	126,503	126,503	126,503
	REPRESENTED BY FUNDS EMPLOYED						
123,285	Accumulated Funds	122,902	122,902	-	122,902	122,902	122,902
3,164	Reserves	3,601	3,601	-	3,601	3,601	3,601
126,449	TOTAL FUNDS EMPLOYED	126,503	126,503	-	126,503	126,503	126,503

Land Development Agency Statement of Changes in Equity

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
123,285	Opening Accumulated Funds	122,902	122,902	-	122,902	122,902	122,902
3,164	Opening Asset Revaluation Reserve	3,601	3,601	-	3,601	3,601	3,601
126,449	Balance at the Start of the Reporting Period	126,503	126,503	-	126,503	126,503	126,503
Comprehensive Income							
154,887	Operating Result for the Period	139,110	72,312	-48	107,599	115,696	165,363
154,887	Total Comprehensive Income	139,110	72,312	-48	107,599	115,696	165,363
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
-154,887	Dividend Approved	-139,110	-72,312	48	-107,599	-115,696	-165,363
-154,887	Total Transactions Involving Owners Affecting Accumulated Funds	-139,110	-72,312	48	-107,599	-115,696	-165,363
Closing Equity							
123,285	Closing Accumulated Funds	122,902	122,902	-	122,902	122,902	122,902
3,164	Closing Asset Revaluation Reserve	3,601	3,601	-	3,601	3,601	3,601
126,449	Balance at the End of the Reporting Period	126,503	126,503	-	126,503	126,503	126,503

Land Development Agency Cash Flow Statement

2011-12 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts						
140	140	140	-	144	147	151
4,291	4,291	3,414	-20	0	0	0
2,800	6,472	2,700	-58	1,600	3,600	5,600
724,412	484,108	437,893	-10	629,066	653,068	805,522
731,643	495,011	444,147	-10	630,810	656,815	811,273
Payments						
11,359	10,689	11,402	7	11,948	12,482	13,036
1,466	1,394	1,251	-10	1,295	1,339	1,386
21,804	19,048	18,794	-1	19,085	19,887	19,433
5,640	5,640	5,817	3	2,385	3,350	6,250
3,790	3,870	3,454	-11	41	42	43
597,901	352,990	430,352	22	499,586	406,930	615,340
641,960	393,631	471,070	20	534,340	444,030	655,488
89,683	101,380	-26,923	-127	96,470	212,785	155,785
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipts						
53,500	37,500	111,590	198	22,000	9,038	0
53,500	37,500	111,590	198	22,000	9,038	0
Payments						
0	1,000	0	-100	0	84,840	0
0	55	0	-100	0	0	0
0	1,055	0	-100	0	84,840	0
53,500	36,445	111,590	206	22,000	-75,802	0
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
139,135	145,976	72,310	-50	107,596	115,697	165,359
139,135	145,976	72,310	-50	107,596	115,697	165,359
-139,135	-145,976	-72,310	50	-107,596	-115,697	-165,359
4,048	-8,151	12,357	252	10,874	21,286	-9,574
76,700	16,047	7,896	-51	20,253	31,127	52,413
80,748	7,896	20,253	156	31,127	52,413	42,839

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- grants from the Commonwealth: the decrease of \$0.877 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to a reduction in Housing Affordability Funding received from the Commonwealth.
- interest:
 - the increase of \$2.5 million in the 2011-12 estimated outcome from the original budget is due to additional investment returns from higher cash balances than planned as a result of lower than expected development activity; and
 - the decrease of \$2.6 million in 2012-13 Budget from the 2011-12 estimated outcome is due to the LDA having, on average, lower cash balances to invest as a result of development activity returning to normal levels.
- land revenue:
 - the decrease of \$210.544 million in the 2011-12 estimated outcome from the original budget relates to lower than expected settlements from residential, commercial and industrial lease sales due to the slower than expected receipt of regulatory clearances and decreased demand in the industrial and commercial sector; and
 - the decrease of \$96.656 million in the 2012-13 Budget from the 2011-12 estimated outcome is largely due to decreased land sales revenue from residential lease settlements in 2012-13 reflecting delayed releases in 2010-11 and 2011-12, partially offset by increased revenue from commercial and industrial land sales.
- other revenue: the increase of \$9.030 million in the 2011-12 estimated outcome from the original budget and the decrease of \$9.030 million in 2012-13 Budget from the 2011-12 estimated outcome are due to the one-off gain on the transfer of Arscott House to the LDA in 2011-12.
- other gains: the increase of \$7.012 million in the 2011-12 estimated outcome from the original budget and decrease of \$7.012 million in the 2012-13 Budget from the 2011-12 estimated outcome are due to a one-off transfer of two blocks of land from other Directorates.
- employee and superannuation expenses:
 - the decrease of \$0.743 million in the 2011-12 estimated outcome from the original budget is mainly due to unfilled positions; and
 - the increase of \$0.715 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the filling of staff vacancies.

- supplies and services:
 - the decrease of \$5.762 million in the 2011-12 estimated outcome from the original budget is mainly due to decreased consultant and contractors expenses, selling expenses and marketing expense relating to decreased land sales; and
 - the increase of \$0.950 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to an anticipated increase in land sales for 2012-13.
- cost of goods sold: the decreases of \$168.178 million in the 2011-12 estimated outcome from the original budget and \$25.002 million in the 2012-13 Budget from the 2011-12 estimated outcome are due to lower expensing of cost of goods sold as a result of anticipated lower land sale settlements.
- grants and purchased services: the decrease of \$0.416 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the reduction in Housing Affordability Funding received from the Commonwealth Government and subsequent reduced distributions to Joint Venture partners and third party developers.
- other expenses:
 - the increase of \$0.874 million in the 2011-12 estimated outcome from the original budget is mainly due to a contribution to the Wetland Trust Fund, partially offset by decreased land transfers to TAMS; and
 - the decrease of \$14.049 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to less conveyance duty being paid on the lower level of land being transferred to TAMS.
- share of operating result from Joint Venture:
 - the decrease of \$4.416 million in the 2011-12 estimated outcome from the original budget is due to changes in the timing of the recognition of Joint Venture development rights revenue; and
 - the decrease of \$16.877 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to lower Joint Venture activity.
- income tax equivalent: the decrease of \$6.762 million in the 2011-12 estimated outcome from the original budget and the decrease of \$28.628 million in the 2012-13 Budget from the 2011-12 estimated outcome are due to the lower than anticipated land sales settlements.

Balance Sheet

- cash and cash equivalents:
 - the increase of \$2.895 million in the 2011-12 estimated outcome from the original budget is largely due to higher than budgeted cash receipts from interest; and
 - the increase of \$12.357 million in the 2012-13 Budget from the 2011-12 estimated outcome is largely due to the receipt of previous year's land sales revenue.

- current and non current receivables:
 - the increase \$28.748 million in the 2011-12 estimated outcome from the original budget is due to an increase in receivables for land sales; and
 - the decrease of \$30.553 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to a change in the expected timing of the receipt of cash for land sales.
- current and non current investments:
 - the increase of \$21.602 million in the 2011-12 estimated outcome from the original budget is due to an increase in the carrying value of combined Joint Venture investments and increased investments in the Territory Bank Account (TBA); and
 - the decrease of \$94.823 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to decreased investment in the TBA and Joint Ventures.
- current and non current inventories:
 - the decrease of \$107.356 million in the 2011-12 estimated outcome from the original budget is mainly due to lower than expected development activity and expenditure; and
 - the increase of \$87.608 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to increased development activity and expenditure.
- property, plant and equipment: the decrease of \$0.243 million in the 2011-12 estimated outcome from the original budget and the decrease of \$0.437 million in the 2012-13 Budget from the 2011-12 estimated outcome are mainly due to depreciation.
- intangibles: the decrease of \$0.556 million in the 2011-12 estimated outcome from the original budget is due to amortisation and an asset write-off.
- current payables:
 - the decrease of \$104.909 million in the 2011-12 estimated outcome from the original budget is mainly due to timing differences in land payments due to lower development activity and land sales; and
 - the increase of \$1.170 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to a reassessment of the timing of land payments.
- current and non current employee benefits: the increases of \$0.448 million in the 2011-12 estimated outcome from the original budget and \$0.145 million in the 2012-13 Budget from the 2011-12 estimated outcome are mainly due to indexation.
- current and non current income tax payable:
 - the increase of \$26.618 million in the 2011-12 estimated outcome from the original budget is due to timing differences in income tax payments under tax effect accounting principles; and
 - the decrease of \$31.185 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to timing differences in income tax payments under tax effect accounting principles and a reduction in the budgeted operating surplus in 2012-13.

- current and non current other provisions: the increase of \$15.349 million in the 2011-12 estimated outcome from the original budget and the increase of \$5 million in the 2012-13 Budget from the 2011-12 estimated outcome are due to an increase in the provisions for project completion and the transfer of infrastructure assets to the TAMS and ACTEW Corporation.
- current other liabilities:
 - the increase of \$7.552 million in the 2011-12 estimated outcome from the original budget is due to increased land sales revenue received in advance relating to exchanged contracts held at the end of the financial year; and
 - the decrease of \$1.0 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to an expected reduction in land sales revenue received in advance.
- asset revaluation reserve: the increase of \$0.437 million in the 2011-12 estimated outcome from the original budget is due to flow-on effects of the audited financial statements.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

LEGAL AID COMMISSION (ACT)

Purpose

The Legal Aid Commission (ACT) (the Commission), was established by the *Legal Aid Act 1977* (the Act) and provides a range of legal aid services in accordance with the Act.

The mission of the Commission is to promote a just society in the Territory by:

- ensuring that vulnerable and disadvantaged people receive the legal services they need to assert or defend their rights;
- developing an improved community understanding of the law; and
- seeking reform of laws that adversely affect those assisted by the Commission.

A range of high quality legal aid services are delivered through in-house legal and paralegal staff and private practitioners. The Commission's services include information and referral, legal advice and minor assistance, advocacy, duty lawyer services, grants of legal assistance (legally assisted cases), dispute resolution services, community legal education and submissions on law reform issues.

2012-13 Priorities

Strategic and operational issues to be pursued in 2012-13 include:

- providing legal representation to people in need, to enable them to assert or defend their legal rights by making grants of assistance in accordance with priorities and guidelines under the Act and *National Partnership Agreement on Legal Assistance Services*;
- promoting the prevention of legal problems by providing timely information about the law and legal processes and referring people to other legal or non-legal services where necessary to meet their needs;
- promoting the early resolution of legal problems through providing legal advice, minor assistance, advocacy and dispute resolution services;
- advising and assisting people appearing unrepresented before the courts in criminal and family law cases by providing duty lawyers at criminal sittings of the ACT Magistrates Court and Childrens Court and at sittings of the Family Court and Federal Magistrates Court;
- developing and implementing a legal education program tailored to the needs of those members of the community who experience a high incidence of adverse legal events;
- improving the provision of dispute resolution and other legal assistance services to the Aboriginal and Torres Strait Islander community;
- developing a strategic plan for the Commission for the period 2013-2017;
- implementing accepted recommendations of the Auditor-General's performance audit report;

- implementing recommendations in the Curran Report on measuring the quality and outcome of legal assistance services;
- completing the establishment of the Legal Aid Helpdesk function to improve access to legal services, earlier identification and resolution of legal problems and a holistic approach to client problems;
- commencing development of an integrated information management system to increase efficiency by interlinking case management and legal practitioner support systems with records management;
- enhancing the quality of services requiring special skills, by establishing panels of appropriately selected Independent Children’s Lawyers and Dispute Resolution Practitioners; and
- establishing ‘ACT Emergency Legal Help’ in collaboration with the ACT Legal Assistance Forum to provide an emergency legal assistance response capability integrated with the ACT Community Recovery Plan.

Estimated Employment Level

2010-11 Actual Outcome		2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
59	Staffing (FTE)	54	58	55 ¹

Note:

1. The decrease of 3 FTE in the 2012-13 Budget from the 2011-12 estimated outcome relates to the non-continuation of 2011-12 one-off events and savings due to budget constraints.

Strategic Objectives

The Commission’s Strategic Plan (2008-2012) is designed to improve the range, quality and targeting of legal aid services in the Territory. This will be achieved by pursuing strategic goals which align with the Commission’s mission statement.

The strategic objectives for the Commission in the 2012-13 Budget are:

Strategic Objective 1 Legal Advice and Representation

To ensure that people are not prevented, by disadvantage, from obtaining the legal services they need to assert or defend their rights. This goal will be achieved by:

- promoting access to legal services and early identification and resolution of legal problems through completing the establishment of the Legal Aid Helpdesk;
- improving the timeliness of grants decision making and reducing the administrative cost of providing legal assistance through the eGrants online grants management system;
- improving the targeting of services to disadvantaged people, especially Aboriginal and Torres Strait Islander people; and
- increasing collaboration with other legal assistance providers in the Territory.

Strategic Objective 2
Community Legal Education

To develop within the community an improved understanding of the law and legal system operating in the Territory. To achieve this goal the Commission will provide targeted legal education programs to groups it has identified as having special needs, such as people at risk of social exclusion and Aboriginal and Torres Strait Islander communities.

Strategic Objective 3
Law Reform

To promote the reform of laws that adversely affect those we assist. To achieve this goal the Commission will monitor the impact of laws on disadvantaged members of the community and make submissions for reform of those laws, where appropriate.

Output Class 1 – Legal Aid Services

	Total Cost		Government Payment for Outputs	
	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000
Output Class 1				
Legal Aid Services	12,148	12,107	9,209	9,680
Output 1.1 Legal Aid Services Provided by Private Legal Practitioners	5,223	5,206	3,960	4,162

Output Description

The Commission, under arrangements with private practitioners, provides legal assistance services to the community. This output includes payments to private practitioners and the cost to the Commission of administering these arrangements.

Private practitioners are engaged by the Commission to provide legal assistance services. They are paid professional fees and disbursements on the basis of agreed scales, up to a commitment level determined by the Commission on an individual case basis.

	Total Cost		Government Payment for Outputs	
	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000
Output 1.2 Legal Aid Services Provided by Commission Staff	6,925	6,901	5,249	5,518

Output Description

The Commission's staff provide a full range of legal assistance services to the community. The cost of these services is calculated on the same basis as Output 1.1 except that the professional fees component is replaced by salaries and related costs.

Accountability Indicators

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 1: Legal Aid Services			
Output 1.1: Legal Aid Services Provided by Private Legal Practitioners			
a. Total number of legal advice services provided in person ¹	100	350	300
b. Total number of duty lawyer services provided ²	800	700	800
c. Grants referred to Private Practitioners ³	1,250	1,220	1,200

Notes:

1. Legal advice is specific advice concerning a person's individual circumstances. The variance in the 2011-12 estimated outcome from the original target was due to a higher than expected number of matters in which the Commission had a potential conflict of interest.
2. Duty lawyer services are provided by a legal practitioner at a court or tribunal to people who would otherwise be unrepresented. Duty lawyer services consist of advising the person, and in appropriate circumstances appearing on their behalf in relation to the proceeding or event. The variance in the 2011-12 estimated outcome from the original target reflects lower demand for these services during the year.
3. Grants of legal assistance is financial assistance to enable people (who would not otherwise be able to afford legal services) to obtain legal representation in legal proceedings, or in other legal matters of a substantial nature. Grants of legal assistance are provided in criminal, family and civil law matters. The variance in the 2011-12 estimated outcome from the original target is a result of the need to contain increases in Legal Expenses by assigning a higher proportion of new grants to Commission staff.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.2 Legal Aid Services Provided by Commission Staff			
a. Number of information and referral services provided ¹	22,000	58,500	60,000
b. Number of legal advice and minor legal assistance services provided in person ²	4,000	3,600	4,000
c. Number of advocacy services provided ³	n/a	370	400
d. Number of legal information and advice services provided by the Legal Aid Helpline	7,000	7,600	7,500
e. Number of duty lawyer services provided ⁴	2,750	2,250	2,500
f. Number of legally assisted cases assigned to Commission staff ⁵	1,000	1,050	1,000

Notes:

1. The Commission has included website usage data in the count of information and referral services since November 2010 in accordance with reporting requirements under the National Partnership Agreement. The upward variance in the 2011-12 estimated outcome is due to an underestimate of the 2011-12 website usage figure when the original budget was prepared.
2. Legal advice is specific advice concerning a person's individual circumstances. Minor legal assistance is provided in cases where advice given includes recommended action that the person may have difficulty taking on their own behalf.
3. This is a new indicator. Advocacy without a grant of assistance is a new service classification introduced by the *National Partnership on Legal Assistance Funding*. It is provided in cases where people are unable to adequately advocate their own case to a third party and may extend to representation at a court or tribunal.
4. Duty lawyer services are provided by a legal practitioner at a court or tribunal to people who would otherwise be unrepresented. Duty lawyer services consist of advising the person, and in appropriate circumstances appearing on their behalf, in relation to the proceeding or event. The variance in the 2011-12 estimated outcome from the original target reflects lower demand for these services during the year and the reclassification of civil duty lawyer services as advocacy services.
5. Grants of legal assistance is financial assistance to enable people (who would not otherwise be able to afford legal services) to obtain legal representation in legal proceedings, or in other legal matters of a substantial nature. Grants of legal assistance are provided in criminal, family and civil law matters. The variance in the 2011-12 estimated outcome from the original target is a result of the need to contain increases in Legal Expenses by assigning a higher proportion of new grants to Commission staff.

Changes to Appropriation

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	9,094	9,311	9,456	9,601	9,601
2nd Appropriation					
Revised Wage Parameters	30	116	116	120	120
2012-13 Budget Policy Adjustment					
Expensive Cases Fund	-	200	-	-	-
Improving Access to Justice – Addressing Supreme Court Backlog	-	33	-	-	-
Savings Initiative	-	(32)	(46)	(59)	(73)
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	(2)	(2)	(2)	71
Revised Superannuation Parameters	-	8	(3)	(34)	(63)
Revised Notional Superannuation Contributions	-	51	53	54	56
Treasurer's Advance – Improving Access to Justice – Addressing Supreme Court Backlog	89	-	-	-	-
Commonwealth Grants – Legal Aid NP	(4)	(5)	(1)	17	104
2012-13 Budget	9 209	9 680	9 573	9 697	9 816

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	-	-	-	-	-
FMA Section 16B Rollover from 2010-11					
New Directions Program – Phase 2	28	-	-	-	-
2012-13 Budget	28	-	-	-	-

Legal Aid Commission (ACT) Operating Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
	Income						
	Revenue						
9,094	Government Payment for Outputs	9,209	9,680	5	9,573	9,697	9,816
503	User Charges - Non ACT Government	479	457	-5	464	472	479
1,518	Interest	228	234	3	240	245	252
0	Other Revenue	1,421	1,400	-1	1,435	1,471	1,508
11,115	Total Revenue	11,337	11,771	4	11,712	11,885	12,055
11,115	Total Income	11,337	11,771	4	11,712	11,885	12,055
	Expenses						
5,081	Employee Expenses	4,992	5,049	1	5,076	5,083	5,160
823	Superannuation Expenses	773	860	11	891	927	959
5,432	Supplies and Services	5,919	5,665	-4	5,504	5,571	5,680
410	Depreciation and Amortisation	402	501	25	542	572	573
15	Other Expenses	62	32	-48	32	33	34
11,761	Total Ordinary Expenses	12,148	12,107	..	12,045	12,186	12,406
-646	Operating Result	-811	-336	59	-333	-301	-351
-646	Total Comprehensive Income	-811	-336	59	-333	-301	-351

Legal Aid Commission (ACT) Balance Sheet

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
	Current Assets						
3,838	Cash and Cash Equivalents	3,855	3,782	-2	3,871	4,187	4,419
36	Receivables	189	194	3	199	204	208
73	Other Current Assets	169	169	-	168	169	168
3,947	Total Current Assets	4,213	4,145	-2	4,238	4,560	4,795
	Non Current Assets						
31	Receivables	0	0	-	0	0	0
2,874	Property, Plant and Equipment	2,947	2,720	-8	2,258	1,743	1,197
150	Intangibles	112	459	310	580	721	696
204	Capital Works in Progress	472	200	-58	200	0	0
3,259	Total Non Current Assets	3,531	3,379	-4	3,038	2,464	1,893
7,206	TOTAL ASSETS	7,744	7,524	-3	7,276	7,024	6,688
	Current Liabilities						
396	Payables	506	456	-10	456	456	456
44	Finance Leases	77	77	-	77	77	77
1,754	Employee Benefits	1,113	1,164	5	1,218	1,271	1,323
90	Other Provisions	560	561	..	561	560	561
85	Other Liabilities	85	85	-	85	85	85
2,369	Total Current Liabilities	2,341	2,343	..	2,397	2,449	2,502
	Non Current Liabilities						
24	Finance Leases	20	70	250	70	70	70
147	Employee Benefits	180	180	-	180	180	180
1,085	Other Non-Current Provisions	1,633	1,697	4	1,728	1,725	1,687
1,256	Total Non Current Liabilities	1,833	1,947	6	1,978	1,975	1,937
3,625	TOTAL LIABILITIES	4,174	4,290	3	4,375	4,424	4,439
3,581	NET ASSETS	3,570	3,234	-9	2,901	2,600	2,249
	REPRESENTED BY FUNDS EMPLOYED						
3,581	Accumulated Funds	3,570	3,234	-9	2,901	2,600	2,249
3,581	TOTAL FUNDS EMPLOYED	3,570	3,234	-9	2,901	2,600	2,249

Legal Aid Commission (ACT) Statement of Changes in Equity

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
	Opening Equity						
4,227	Opening Accumulated Funds	4,353	3,570	-18	3,234	2,901	2,600
4,227	Balance at the Start of the Reporting Period	4,353	3,570	-18	3,234	2,901	2,600
	Comprehensive Income						
-646	Operating Result for the Period	-811	-336	59	-333	-301	-351
-646	Total Comprehensive Income	-811	-336	59	-333	-301	-351
0	Total Movement in Reserves	0	0	-	0	0	0
	Transactions Involving Owners Affecting Accumulated Funds						
0	Capital Injection	28	0	-100	0	0	0
0	Total Transactions Involving Owners Affecting Accumulated Funds	28	0	-100	0	0	0
	Closing Equity						
3,581	Closing Accumulated Funds	3,570	3,234	-9	2,901	2,600	2,249
3,581	Balance at the End of the Reporting Period	3,570	3,234	-9	2,901	2,600	2,249

Legal Aid Commission (ACT) Cash Flow Statement

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
9,094	Cash from Government for Outputs	9,209	9,680	5	9,573	9,697	9,816
428	User Charges	506	334	-34	340	347	352
1,518	Interest Received	208	231	11	238	243	249
176	Other Receipts	1,571	1,401	-11	1,435	1,471	1,508
11,216	Operating Receipts	11,494	11,646	1	11,586	11,758	11,925
Payments							
4,720	Related to Employees	4,817	4,998	4	5,023	5,031	5,108
823	Related to Superannuation	773	860	11	891	926	958
5,594	Related to Supplies and Services	5,752	5,511	-4	5,383	5,485	5,627
247	Other	0	0	-	0	0	0
11,384	Operating Payments	11,342	11,369	..	11,297	11,442	11,693
-168	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	152	277	82	289	316	232
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
50	Purchase of Property, Plant and Equipment and Capital Works	201	350	74	200	0	0
50	Investing Payments	201	350	74	200	0	0
-50	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-201	-350	-74	-200	0	0
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
0	Capital Injection from Government	28	0	-100	0	0	0
0	Financing Receipts	28	0	-100	0	0	0
0	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	28	0	-100	0	0	0
-218	NET INCREASE / (DECREASE) IN CASH HELD	-21	-73	-248	89	316	232
4,056	CASH AT THE BEGINNING OF REPORTING PERIOD	3,876	3,855	-1	3,782	3,871	4,187
3,838	CASH AT THE END OF REPORTING PERIOD	3,855	3,782	-2	3,871	4,187	4,419

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs: the net increase of \$0.471 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to increased funding for the Legal Aid Help Desk (\$0.239 million), revised wage parameters (\$0.213 million), the Expensive Cases Fund (\$0.2 million), indexation (\$0.071 million), increased Commonwealth funding (\$0.065 million) and the Supreme Court 'Blitz' initiative (\$0.033 million). This is offset by the completion of funding for Street Law in 2011-12 (\$0.225 million), a Treasurer's Advance for the Supreme Court 'Blitz' in 2011-12 (\$0.089 million) and savings initiatives (\$0.033 million).
- interest: the decrease of \$1.290 million in the 2011-12 estimated outcome from the original budget is due to the revised treatment of the grant received from the ACT Law Society.
- other revenue: the increase of \$1.421 million in the 2011-12 estimated outcome from the original budget is due to the revised treatment of the grant received from the ACT Law Society.
- superannuation expenses: the increase of \$0.087 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to increased salaries and increased ACT Government contribution rates.
- supplies and services:
 - the increase of \$0.487 million in the 2011-12 estimated outcome compared with the original budget is mainly due to increased legal expenses and an increase in the cost of expensive criminal cases; and
 - the decrease of \$0.254 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the completion of the Street Law Program (\$0.225 million), a reduction in legal expenses (\$0.2 million) resulting from a tightening of means test criteria and a more strict approach to the granting of extensions of legal assistance, offset by an increase in the cost of expensive criminal cases (\$0.2 million).
- depreciation and amortisation: the increase of \$0.099 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to the completion of the New Directions Program (NDP).

Balance Sheet

- current and non current receivables: the increase of \$0.122 million in the 2011-12 estimated outcome from the original budget is mainly due to the inclusion of GST owing from the Australian Tax Office.
- other current assets: the increase of \$0.096 million in the 2011-12 estimated outcome from the original budget is due to the recognition of prepaid expenses.
- intangibles: the increase of \$0.347 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the transfer of NDP software from capital works.

- capital works in progress:
 - the increase of \$0.268 million in the 2011-12 estimated outcome from the original budget is due to the recognition of work performed on the eGrants project; and
 - the decrease of \$0.272 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the transfer of the cost of the NDP (\$0.472 million) into intangibles. This is partially offset by the commencement of the Legal Aid Management Information System project (\$0.2 million).
- payables: the increase of \$0.110 million in the 2011-12 estimated outcome from the original budget is due to the inclusion of GST owing to the Australian Tax Office.
- employee benefits current and non current: the decrease of \$0.608 million in the 2011-12 estimated outcome from the original budget is largely due to the impact of the discount rate on the long service leave liability, the flow on impact of the audited outcome and audit recommendations.
- other current provisions: the increase of \$0.470 million in the 2011-12 estimated outcome from the original budget is due to the flow on impact of the audited outcome and revisions to the estimation methodology.
- other non current provisions: the increase of \$0.548 million in the 2011-12 estimated outcome from the original budget is due to changes in the accounting treatment of the new office accommodation lease in the financial statements as at 30 June 2011.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the statement are explained in the notes above.

PUBLIC TRUSTEE FOR THE ACT

Purpose

The objective of the Public Trustee for the ACT (Public Trustee) is to be the community's choice for trustee and related services. These services include preparing wills and enduring powers of attorney, administering estates and trust management. The Public Trustee is also responsible for the protection of the financial and property interests of persons with a legal disability, where appointed Financial Manager under the *Guardianship and Management of Property Act 1991* or attorney under an Enduring Power of Attorney.

The Public Trustee acts as agent for the Territory under the *Confiscation of Criminal Assets Act 2003*, is the delegate for unclaimed moneys under the *Unclaimed Money Act 1950*, *Agents Act 2003* and *Legal Profession Act 2006*, and holds investment responsibility for government and non-government trust funds. The Public Trustee is trustee for the Perpetual Care Trust under the *Cemeteries and Crematoria Act 2003* and for Greater Good – The Capital Region Community Foundation (GreaterGood).

2012-13 Priorities

Strategic and operational priorities to be pursued in 2012-13 include:

- ensuring the Public Trustee's long term viability by promoting and marketing services;
- promoting efficiency by utilising new technologies, systems, processes and procedures;
- enhancing client reporting in statements and client newsletters;
- raising community awareness about the importance of having an up to date Will and Enduring Power of Attorney;
- participating in industry forums to identify and implement best practice;
- developing new clients and charitable initiatives through GreaterGood;
- developing and training staff to improve staff retention and enhance expertise and service delivery;
- implementing the provisions of the new Workplace Health and Safety legislation to provide the highest standard of workplace health and safety; and
- applying the Government's Respect, Equity and Diversity framework.

Estimated Employment Level

2010-11 Actual Outcome	2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
36 Staffing (FTE)	35	37 ¹	37

Note:

1. The increase of 2 FTE in the 2011-12 estimated outcome from the original budget is due to an increase in the volume of work and general business.

Changes to Appropriation

Changes to Appropriation - Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	682	695	706	720	720
Revised Indexation Parameters	-	-	-	-	23
2012-13 Budget	682	695	706	720	743

**Public Trustee for the ACT
Operating Statement**

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
682	Government Payment for Outputs	682	695	2	706	720	743
3,051	User Charges - Non ACT Government	3,564	3,653	2	3,745	3,838	3,934
360	User Charges - ACT Government	425	436	3	447	458	469
210	Interest	240	235	-2	255	275	298
4,303	Total Revenue	4,911	5,019	2	5,153	5,291	5,444
4,303	Total Income	4,911	5,019	2	5,153	5,291	5,444
Expenses							
2,654	Employee Expenses	2,756	2,763	..	2,797	2,835	2,871
370	Superannuation Expenses	425	446	5	473	456	440
863	Supplies and Services	863	889	3	915	933	956
46	Depreciation and Amortisation	108	108	-	108	108	108
3,933	Total Ordinary Expenses	4,152	4,206	1	4,293	4,332	4,375
370	Operating Result	759	813	7	860	959	1,069
370	Total Comprehensive Income	759	813	7	860	959	1,069

**Public Trustee for the ACT
Balance Sheet**

Budget as at 30/6/12 \$'000	Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Current Assets						
4,048		0	0	-	0	0
	Cash and Cash Equivalents					
256		0	0	-	0	0
	Receivables					
23		0	0	-	0	0
	Other Current Assets					
4,327	Total Current Assets	0	0	-	0	0
Non Current Assets						
204		0	0	-	0	0
	Property, Plant and Equipment					
204	Total Non Current Assets	0	0	-	0	0
4,531	TOTAL ASSETS	0	0	-	0	0
Current Liabilities						
121		0	0	-	0	0
	Payables					
869		0	0	-	0	0
	Employee Benefits					
185		0	0	-	0	0
	Other Provisions					
1,175	Total Current Liabilities	0	0	-	0	0
Non Current Liabilities						
81		0	0	-	0	0
	Employee Benefits					
52		0	0	-	0	0
	Other					
133	Total Non Current Liabilities	0	0	-	0	0
1,308	TOTAL LIABILITIES	0	0	-	0	0
3,223	NET ASSETS	0	0	-	0	0
REPRESENTED BY FUNDS EMPLOYED						
3,223		0	0	-	0	0
	Accumulated Funds					
3,223	TOTAL FUNDS EMPLOYED	0	0	-	0	0

**Public Trustee for the ACT
Statement of Changes in Equity**

Budget as at 30/6/12 \$'000	Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity						
3,038	Opening Accumulated Funds	0	0	-	0	0
3,038	Balance at the Start of the Reporting Period	0	0	-	0	0
Comprehensive Income						
370	Operating Result for the Period	0	0	-	0	0
370	Total Comprehensive Income	0	0	-	0	0
0	Total Movement in Reserves	0	0	-	0	0
Transactions Involving Owners Affecting Accumulated Funds						
-185	Dividend Approved	0	0	-	0	0
-185	Total Transactions Involving Owners Affecting Accumulated Funds	0	0	-	0	0
Closing Equity						
3,223	Closing Accumulated Funds	0	0	-	0	0
3,223	Balance at the End of the Reporting Period	0	0	-	0	0

**Public Trustee for the ACT
Cash Flow Statement**

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
223	Cash from Government for Outputs	223	229	3	233	236	247
459	Cash from Government - CSO Payments	459	466	2	473	484	496
3,414	User Charges	3,992	4,092	3	4,195	4,299	4,406
203	Interest Received	233	230	-1	250	270	293
335	Other Receipts	397	407	3	417	427	438
4,634	Operating Receipts	5,304	5,424	2	5,568	5,716	5,880
Payments							
2,670	Related to Employees	2,684	2,763	3	2,799	2,836	2,872
358	Related to Superannuation	413	434	5	461	445	429
852	Related to Supplies and Services	852	878	3	904	922	945
338	Other	391	405	4	415	425	436
4,218	Operating Payments	4,340	4,480	3	4,579	4,628	4,682
416	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	964	944	-2	989	1,088	1,198
CASH FLOWS FROM FINANCING ACTIVITIES							
Payments							
263	Dividends to Government	588	379	-36	406	430	479
263	Financing Payments	588	379	-36	406	430	479
-263	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	-588	-379	36	-406	-430	-479
153	NET INCREASE / (DECREASE) IN CASH HELD	376	565	50	583	658	719
3,895	CASH AT THE BEGINNING OF REPORTING PERIOD	4,578	4,954	8	5,519	6,102	6,760
4,048	CASH AT THE END OF REPORTING PERIOD	4,954	5,519	11	6,102	6,760	7,479

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- user charges – non ACT Government: the increase of \$0.513 million in the 2011-12 estimated outcome from the original budget is due to higher revenues associated with an increase in the value of investments under the Public Trustee's control and an increase in general business.
- user charges – ACT Government: the increase of \$0.065 million in the 2011-12 estimated outcome from the original budget is due to an increase in the value of funds managed on behalf of ACT Government agencies.
- interest: the increase of \$0.030 million in the 2011-12 estimated outcome from the original budget is due to an increase in the value of funds under investment.
- employee expenses: the increase of \$0.102 million in the 2011-12 estimated outcome from the original budget is due to an increase in FTE employment levels as a result of a higher general business activity and the employment of temporary contractors to assist while staff are on maternity leave.
- superannuation expenses: the increase of \$0.055 million in the 2011-12 estimated outcome from the original budget is due to increased FTE employment levels and employment of temporary contractors as noted above.
- depreciation and amortisation: the increase of \$0.062 million in the 2011-12 estimated outcome from the original budget is due to the revaluation of the fit-out in the Public Trustee office.

Balance Sheet

- cash and cash equivalents: the increase of \$0.906 million in the 2011-12 estimated outcome from the original budget and the increase of \$0.565 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to an increase in the value of funds under investment as a result of higher sales.
- property, plant and equipment: the increase of \$0.356 million in the 2011-12 estimated outcome from the original budget is due to the revaluation of the fit-out in the Public Trustee office.
- current and non current employee benefits: the increase of \$0.168 million in the 2011-12 estimated outcome from the original budget is due to higher annual leave and the impact of the discount rate on the long service leave liability.
- other provisions: the decrease of \$0.185 million in the 2011-12 estimated outcome from the original budget is due to dividends payable to government now being reflected in other liabilities.
- other liabilities: the increase of \$0.390 million in the 2011-12 estimated outcome from the original budget is mainly due to an increase in the dividend payable to the Government as a result of an improved operating result.

- other non current liabilities: the increase of \$0.054 million in the 2011-12 estimated outcome from the original budget is due to the change in calculating the provision for “make good” associated with the accommodation lease as a result of a change in accounting policy.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

- dividends to government: the increase of \$0.325 million in the 2011-12 estimated outcome from the original budget is due to a higher operating result. The Public Trustee pays a dividend to government equal to fifty per cent of the operating profit in any given financial year.

APPENDICES

Appendix		Page
A	Basis of 2012-13 Budget and Forward Estimates	557
B	Summary of Transfers	571
C	Summary and Terms of Debt Capital Injection	575
D	Summary of Outputs	579
E	Whole of Government Staffing	585
F	Discontinued Agencies	589
G	Glossary and Abbreviations	597

APPENDIX A

BASIS OF 2012-13 BUDGET AND FORWARD ESTIMATES

BASIS OF 2012-13 BUDGET AND FORWARD ESTIMATES

There are a number of important concepts used in the preparation of the 2012-13 Budget Papers. This appendix provides detail to help understand these concepts. Further information and definitions can be found in the Reader's Guide and Glossary.

Administrative Arrangements

The 2012-13 Budget reflects a number of key administrative changes that have occurred since the release of the last Budget.

Ministerial Portfolios

Information presented in the 2012-13 Budget Papers reflect the current composition of the *Administrative Arrangements 2011 (No. 3)*, which came into effect on 23 November 2011. The current ministerial responsibilities are summarised below:

Ms Katy Gallagher MLA

- Chief Minister
- Minister for Health
- Minister for Territory and Municipal Services

Mr Andrew Barr MLA

- Deputy Chief Minister
- Treasurer
- Minister for Economic Development
- Minister for Tourism, Sport and Recreation

Mr Simon Corbell MLA

- Attorney-General
- Minister for Police and Emergency Services
- Minister for the Environment and Sustainable Development

Ms Joy Burch MLA

- Minister for Community Services
- Minister for Ageing
- Minister for Multicultural Affairs
- Minister for Women
- Minister for the Arts
- Minister for Gaming and Racing

Dr Chris Bourke MLA

- Minister for Education and Training
- Minister for Industrial Relations
- Minister for Corrections
- Minister for Aboriginal and Torres Strait Islander Affairs

New Administrative Arrangements

ACT Local Hospital Network

The ACT Local Hospital Network is a new directorate set up to receive and distribute funding for public hospital services under the National Health Reform Agreement (NHRA), agreed by COAG in August 2011.

Under the agreement, Local Hospital Networks must maintain separate bank accounts, such that they are able to receive funding from the National Health Funding Pool independent of State treasuries or health departments. They will be audited as separate entities.

Accordingly, the ACT Local Hospital Network (ACT LHN) has been established as a separate directorate under the *Financial Management Act 1996* (the FMA). It will purchase public hospital services from the Canberra Hospital, Calvary Public Hospital, Clare Holland House and the Queen Elizabeth II Family Centre, will receive the Australian Government's financial contributions directly as well as funding from the ACT Government, block funding, training and research funding.

Under the FMA, the ACT LHN will have its own set of financial accounts and performance indicators, published in the Territory's budget papers and subject to audit. This will provide transparency and accountability in terms of the funding flows in relation to the ACT LHN.

ACT Compulsory Third-Party Insurance Regulator

The ACT Compulsory Third-Party Insurance Regulator (CTP regulator) has maintained separate financial arrangements from Treasury since it was set up as an authority under the FMA on 30 September 2011. Previously, the activities of the CTP regulator were reflected within the Treasury Directorate's reporting of the Investment and Economics Division.

Functional Changes

As part of the revised *Administrative Arrangements 2011 (No. 3)*, several functional responsibility changes also occurred, as summarised below:

1. The National Arboretum Canberra was transferred from the Economic Development Directorate to the Territory and Municipal Services Directorate; and
2. The ACT Ombudsman was transferred from the Justice and Community Safety Directorate to Chief Minister and Cabinet Directorate.

Supplementary Appropriation 2011-12

The *Appropriation Bill 2011-12 (No. 2)* (the Bill) was presented in the Legislative Assembly on 23 February 2012 and passed on 10 May 2012. The Bill provides additional appropriations totalling \$18.081 million to agencies to meet the cost of Enterprise Bargaining outcomes that were finalised after the delivery of the 2011-12 Budget. The 2012-13 Budget Papers have been prepared on the basis of the inclusion of items noted in the Bill.

Additionally, the supporting Budget Papers also detailed the authorisation of two additional capital works proposals, the Malkara School Hydrotherapy Pool Replacement and the upgrade of Ashley Drive in Tuggeranong.

Creation of the Office of the Legislative Assembly

From 1 July 2012, as a result of the *Legislative Assembly (Office of Legislative Assembly) Act 2012* (the Assembly Act), the Legislative Assembly Secretariat will be known as the Office of the Legislative Assembly (OLA). For reporting purposes, the 2012-13 Budget Papers reflect this new name.

Beyond the new naming conventions, the Assembly Act more clearly codifies the role, functions and independence of the OLA, giving effect to the separation of powers doctrine by clarifying the administrative and legislative framework of the OLA's duties in support of the legislature, and to enshrine in law its independence from executive government.

The Assembly Act creates a new Section 8(3) of the FMA which directs that there must be a separate Appropriation Bill for the OLA. This provision recognises that the legislature must be responsible for the passage of legislation to fund the OLA's operations in a separate, transparent appropriation that can be considered independently from the broader operations of executive government.

Presentation of Financial Statements/Budget Papers

There have been no presentation changes to financial statements or the Budget Papers since the previous Budget.

The 2011-12 Estimated Outcome

The 2011-12 estimated outcome figures have been updated to include the effect of the 2010-11 audited outcome, the *Appropriation Bill 2011-12 (No. 2)* and other impacts identified during the preparation of the Budget.

Sector Split

The Government Finance Statistics (GFS) sector classification is used for the presentation of consolidated financial statements. Consolidated statements are provided for the General Government Sector (GGS) and Public Trading Enterprise (PTE) Sector. A Total Territory consideration of the 2012-13 Budget is also included. Definitions of these sectors can be found in the Glossary.

Accrual Concepts

All budget estimates are calculated on an accrual basis. Amounts have been prepared in full compliance with standards issued by the Australian Accounting Standards Board (AASB) which applied from 1 January 2011, and are compliant with requirements of International Financial Reporting Standards.

In order to match transactions to a particular period, accruals are used to account for differences in timing between business or operational transactions and the associated cash flow. It is the inclusion of these non-cash items that differentiates the Operating Statement from the Cash Flow Statement.

The difference between income (in the Operating Statement) and cash receipts (in Cash Flow Statement) is explained by the inclusion of income amounts which have been earned but not yet received. Further, accrued income excludes any amounts that have been collected in the current year but were earned in the previous year. Income includes non-cash transactions that have an impact on the Balance Sheet, such as an increase in the value of an asset following a revaluation.

Accrued expenses (in the Operating Statement) differ from cash payments (in the Cash Flow Statement) due to the inclusion of items such as employee benefits, which are recognised as expenses in the current period, but represent an obligation to pay cash in a future period. Another difference arises through the inclusion (in accrued expenses) of purchases made, or obligations incurred, where the associated bill/invoice will not be paid during the current year. Further, accrued expenses exclude payments which relate to purchases or obligations incurred in the previous year, although the cash payments may be paid in the current year. Similar to income, expenses include non-cash transactions, such as revaluations, and the recognition of depreciation against certain assets.

Controlled/Territorial Separation of Disclosure

A key feature of the accrual model used by the Territory is the separation of Controlled activities from Territorial activities. Each agency's budget distinguishes between these in its financial statement.

Controlled activities are those related to the delivery of agreed outputs of directorates and other agencies for which there is agreed funding by the appropriation type 'payments for outputs'. By separately reporting on these items from other activities, the performance of the directorate/agency in delivering the agreed outputs can be seen.

Territorial activities are the other activities of directorates, which are administered on behalf of the Territory, including administering Commonwealth Government grants and the collection of taxes, fees and fines for the Territory.

Controlled and Territorial activities are separately appropriated.

The split of Controlled and Territorial activities allows for accountability and performance analysis to be more accurate and meaningful. Territorial payments and revenues are typically determined by Government, and payment or assessment processing is handled by the relevant directorate. The amounts of payments or revenues may vary significantly without reflecting on operational performance of the directorate.

The separate recording of these Territorial items allows readers to focus on the expenses, revenues, assets and liabilities involved in the delivery of outputs to establish the effectiveness of directorates' performance in the delivery of outcomes. Directors-General have a direct role in the level of resources applied to, and costs incurred in, delivering outputs. Similarly, they have greater control over the level of charges applying to consumers of the outputs.

Bank Accounts

Agencies operate their own bank accounts and are paid on a progressive basis in accordance with the delivery of their outputs. By contrast, revenue collected on behalf of the Territory (RBT) by agencies is transferred to the Territory Banking Account on a regular basis.

The 2012-13 Budget was developed using the same arrangements applying to cash management practices as in previous budgets. A key aspect of the arrangements is the requirement for directorates to return cash surplus to their needs back to Government. As directorates no longer hold surplus cash, directorates will generally not have a need to invest surplus funds with the Territory Banking Account. The changed cash management arrangements do not impact the cash operations for Territory authorities or Territory-owned Corporations (TOCs).

In relation to the ACT LHN, under the NHRA, the Commonwealth Government will contribute 45 per cent of growth funding for public hospital expenditure for all States and Territories based on an Activity Based Funding (ABF) mechanism. Consistent with the NHRA, the ACT LHN will maintain two bank accounts to receive funding, a State Pool Account (SPA) held at the Reserve Bank of Australia (RBA) and a State Managed Fund Account (SMFA).

The ACT LHN will "purchase" services from the four public hospitals and manage the SPA and the SMFA to collect payments from the Commonwealth, the ACT and other jurisdictions. The ACT LHN will control both bank accounts to minimise the number of funding transfers between the ACT LHN and the Health Directorate.

Central Finances of the Government

The central finances of the Government are managed through a separate whole of government bank account, named the 'Territory Banking Account', which is administered and reported as a Territorial activity.

Outputs Basis of Budget Management

There is an explicit linkage between the outcomes desired by Government and the outputs chosen to achieve those outcomes at an agreed level of funding. The budget structure and monitoring that occurs throughout the financial year targets the delivery of outputs against an agreed level of funding.

Appropriation Types

Section 8 of the *Financial Management Act 1996* establishes three types of appropriation.

Payments for Outputs

Payment for Outputs is shown as revenue to an agency. It represents the level of funding agreed to be paid by Government for the delivery of a range of goods and services defined as outputs in the Budget Papers.

The full cost of providing a service may be financed partly by sales to third parties defined as 'user charge' revenues. Generally, where a service is provided to other agencies, those agencies show the receipt of that service as an input cost to their own output(s) and pay for that service with funds generated from their 'payment for outputs' or 'user charge' revenues.

Capital Injections

Capital injections are used to increase the capital base of an agency, and may be used to:

- purchase assets;
- develop assets;
- augment assets; or
- reduce liabilities.

Capital injections are issued as either equity injections or repayable loans. The latter are effectively a working capital advance which must be repaid. The Budget Papers must disclose any repayable capital injections and the conditions under which the injection is given (for example repayment timeframes, interest rate principal and interest repayments). All repayable injections are reflected in the relevant agency as a liability, while the Territory Banking Account discloses them as a loans receivable.

Expenses on Behalf of the Territory (EBT)

This category represents Territorial (administered) expenses, which the Government appropriates for payment of grants, subsidies and transfer payments.

Capital Works

In terms of budgeting, the capital works or asset acquisition program can be funded in a number of ways. Initially, an agency seeking to increase its physical asset base should examine its internal funding capability, then alternative funding sources such as debt, capital injection or public private partnerships. Capital works activities may also include the planning of future capital works, such as feasibility studies, which may be funded through payments for output.

Capital works proposals are examined for their projected contribution to the Government's desired outcomes and to the delivery of outputs. A whole of life projection is required for the impact on the directorate operating results and balance sheet position.

Format of the Territory's Budget Financial Statements

The Territory's financial interest is reflected in the consolidated budget and consolidated financial statements of all directorates, Territory authorities and Territory-owned Corporations.

Normal accrual accounting principles apply to the consolidation of the individual agency budgets into the Total Territory statements. Internal trading transactions between components of the whole of Territory are eliminated during the consolidation process, as are the internal trading transactions between trading elements within a directorate or with another entity within Government.

Eliminations of internal trading are necessary in order to accurately reflect the interaction between each budget or reporting entity and other external entities. Failure to eliminate these transactions results in double counting, resulting in an inflated level of activity of the entity in relation to other external entities. On the balance sheet, failure to eliminate internal trading will result in an incorrect level of payables, receivables, investments and borrowings. This includes, for instance, the level of debt owed by the Territory. Internal debt created by one agency lending to another within the Territory is offset by an internal receivable and has no impact on Total Territory debt.

The Total Territory consolidation is split between the GGS and PTEs. The appropriate eliminations are also made in reporting these sectors, firstly within the sector (that is intra-GGS and intra-PTE eliminations) and secondly between the two sectors (that is between the GGS and PTE sectors).

Financial Statement Presentation

The format of the Territory's financial statements is different from agency financial statements. The Territory's whole of government format aligns financial reporting with the Government Finance Statistics format used in the Uniform Presentation Framework (UPF). This format is considered to be a more suitable presentation for whole of government financial reporting, more informative for readers and more readily facilitates comparison with other jurisdictions.

The key differences between whole of government financial statements and agency statements include:

- The whole of government Operating Statement classifies transactions as either revenue, expenses or other economic flows.

- Revenue and expenses result from mutually agreed transactions between two parties.
- Other Economic Flows result from changes in the volume or value of assets or liabilities resulting from revaluations, net gains on the sale of assets or liabilities and non-mutual bad debts written off.
- The UPF Net Operating Balance is a GFS concept that is calculated as the difference between revenue and expenses result from transactions. This is a good indicator of the underlying reality of a government’s financial performance. The measure recognises that operating budgets cannot be sustained indefinitely by asset sales and unexpected investment windfalls.
- The Headline Net Operating Balance is the UPF Net Operating Balance plus expected long term superannuation investment earnings. This measure is used to allow for appropriate comparison between the ACT and other jurisdictions and is necessary due to the differing structure for managing superannuation liabilities in the ACT compared to that of other jurisdictions.
- The Operating Result recognises the change in a government’s net worth as a result of both transactions and other economic flows, excluding those reflected directly in equity.
 - For the Territory, the key differences between the UPF Net Operating Balance and the Operating Result are significant land sales, net gains on the sale of non financial assets and net gains on financial assets held to fund future superannuation payments.
- The Total Comprehensive Income serves as a measure of the total change in value of the agency during a financial year arising from revenue, expenses and both realised and unrealised movements in the valuation of assets and liabilities. Total Comprehensive Income is the equivalent to the increase or decrease in Net Assets during the financial year.
- The Net Lending/(Borrowing) position represents the financing requirement of government, calculated as the net operating balance less the net acquisition of non-financial assets. It also equals transactions in financial assets less transactions in liabilities. A positive result reflects a net lending position and a negative result reflects a net borrowing position.
- The whole of government Balance Sheet is presented on a liquidity basis rather than the more traditional current/non-current classifications.

Format of Agency Financial Statements

As indicated, Controlled and Territorial activities are presented in separate schedules. Each agency has provided (where appropriate) an:

- Operating Statement;
- Balance Sheet;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Statement of Income and Expenses on Behalf of the Territory;
- Statement of Assets and Liabilities on Behalf of the Territory;
- Statement of Changes in Equity on Behalf of the Territory;
- Budgeted Statement of Cash Flows on Behalf of the Territory; and
- Notes to the Budget Statements.

For each Output Class:

Where there is more than one Output Class for the agency the following is provided (where applicable):

- Operating Statement; and
- Notes to the Output Class Statements.

Key Accounting Treatments by Schedule

Operating Statement

The items appearing on this statement are only controlled items. Controlled items are those associated with the delivery of outputs and transacted through agency operating bank accounts.

- Interpreting the projected Operating Result:

Some agencies budget for an operating deficit, while others project a surplus or break-even position. A deficit result is mostly attributable to the impact of depreciation resulting from the process used for funding capital works. Funding of capital works is generally centrally managed within the Territory. Funding for new capital works is generally provided by the Government to agencies as a capital injection in the year of acquisition of the new assets.

Depreciation is the accounting process for allocating the cost of asset usage over the useful life of the assets. Generally, agencies are fully funded for the acquisition of assets at the time of acquiring the assets, thus further funding for depreciation is not provided. At the end of the useful life for assets, the Government will make decisions regarding the future asset needs of the agency and the Territory.

As a result of agencies not receiving recurrent funding for depreciation, the operating result for some agencies will be a deficit. Consequently, each agency's actual performance must be assessed against its projected performance, not against whether it achieved a breakeven or surplus result.

Balance Sheet

The items appearing on this statement are only those associated with the delivery of outputs by the agency and summarise the balances of controlled assets and liabilities estimated at the end of the financial year of the agency. Trust moneys and Territorial (administered) items are excluded.

Statement of Changes in Equity

The items included in the Statement of Changes in Equity are only associated with the delivery of outputs by the agency and are therefore controlled by the agency. The types of changes in equity include movements in capital injections and distributions, and increases or decreases in net assets due to administrative restructure.

Cash Flow Statement

The items appearing on this statement are only those associated with the delivery of outputs by the agency. Trust monies and Territorial (administered) items are excluded.

This statement provides a view of the operations of an agency from a cash flow perspective. Items appearing on this statement disclose the cash flow effect of the activities appearing on the other two main statements.

Statement of Income and Expenses on Behalf of the Territory

Expenses on this statement are those which are administered on behalf of the Territory and over which an agency has no discretion in applying them to an alternative use. Income such as taxes, fees and fines are required to be transferred to the Territory Banking Account. The directorate has no discretion over the use of territorial income collected.

Income includes amounts received from Government to pay for Territorial expenses. The income amounts transferred to the Territory Banking Account are shown as transfer expenses in this statement.

Statement of Assets and Liabilities on Behalf of the Territory

This statement discloses those assets and liabilities which are administered by the agency on behalf of the Territory and over which the agency has limited discretion regarding resource deployment or alternative use.

Statement of Changes in Equity on Behalf of the Territory

The items included in the Statement of Changes in Equity on Behalf of the Territory are not associated with the delivery of outputs by the directorate and instead are administered by the directorate on behalf of the Territory. The types of changes in equity include movements in capital injection and distribution, and increases or decreases in net assets due to administrative restructure.

Budgeted Statement of Cash Flows on Behalf of the Territory

This statement discloses those cash flows which are administered by the agency on behalf of the Territory. This reflects the total cash flows, including the transfers between the Territory Banking Account and the agency operated bank account, for RBT and EBT.

2011-12 Comparative Figures

The projected 2011-12 results for agencies are presented in the Budget Papers on the same basis as they will appear in the 2011-12 financial statements, which is consistent with Generally Accepted Accounting Principles and the AASBs.

Subsections 27(2) and 63(2) of the *Financial Management Act 1996* require the preparation of financial statements for agencies to be in accordance with GAAP and for their presentation to facilitate comparison with the Budget presentation.

Where transfers of responsibilities have occurred during the 2011-12 financial year, the relevant agencies reflect the impact of those transfers from the time of transfer and these are explained in variation notes in the Budget Papers where they are material.

Rounding

Due to the rounding of decimal places, the sum of the figures in the financial tables presented in the Budget Papers may not balance.

Notations

The following notations are used in the variation column of the agency financial tables:

- nil;
- .. not zero, but rounds to zero; and
- # the calculated variation is greater than 999%.

APPENDIX B

SUMMARY OF TRANSFERS

SUMMARY OF TRANSFERS

The following table lists the budget neutral transfers of functions/funding/assets between agencies during 2011-12 or expected in 2012-13.

Asset/Function/Funding	Transferred from	Transferred to
National Arboretum Canberra	Economic Development Directorate	Territory and Municipal Services Directorate
Affordable Rental Office Properties	Housing ACT	Community Services Directorate
Rego.act	Territory and Municipal Services Directorate	Justice and Community Safety Directorate

Asset/Funding	Transferred from	Transferred to
Fitters' Workshop	Economic Development Directorate	Community Services Directorate

Function/Funding	Transferred from	Transferred to
ACT Ombudsman	Justice and Community Safety Directorate	Chief Minister and Cabinet Directorate
Public Hospital Services	Health Directorate	ACT Local Hospital Network

Function	Transferred from	Transferred to
ACT Compulsory Third-Party Insurance Regulation	Treasury Directorate	ACT Compulsory Third-Party Insurance Regulator
Workers Compensation – Injury Management	Multiple Agencies	Shared Services Centre
Worker Compensation – Injury Prevention	Shared Services Centre	Multiple Agencies

Funding	Transferred from	Transferred to
National Disaster Resilience Program	Community Services Directorate	Housing ACT
Contribution to the Community Sector Equal Remuneration Project	Health Directorate	Community Services Directorate
Contribution to the Community Sector Equal Remuneration Project	Housing ACT	Community Services Directorate
Business Systems Information and Communication Technology	Territory and Municipal Services Directorate	Shared Services Centre
Transport for Canberra – Strategic Planning Studies	Territory and Municipal Services Directorate	Environment and Sustainable Development Directorate

Asset	Transferred from	Transferred to
Gold Creek Homestead Stabilisation Project	Economic Development Directorate	Territory and Municipal Services Directorate
Forensic Medical Centre – East Lake	Justice and Community Safety Directorate	Land Development Agency
Trade Measurement Building	Justice and Community Safety Directorate	Territory and Municipal Services Directorate
Arscott House	Territory and Municipal Services Directorate	Land Development Agency
Magistrates Court ¹	Territory and Municipal Services Directorate	Justice and Community Safety Directorate

Note:

1. This asset is expected to be transferred in 2012-13.

APPENDIX C

SUMMARY AND TERMS OF DEBT CAPITAL INJECTION

SUMMARY AND TERMS OF DEBT CAPITAL INJECTION

The Government may choose to finance a number of agency projects through debt. This decision is based on the nature of the individual project, the degree of commerciality, and the projected returns on the investment.

Where debt is provided to an agency, by way of capital injection, the terms and conditions are disclosed in the Budget Papers under the provisions of the *Financial Management Act 1996*.

Loans provided in the form of repayable capital injections are supported by an appropriation. This does not necessarily have any connection to a corresponding external borrowing.

Details of outstanding issued loans and new loans provided for in the 2012-13 Budget are as follows:

ACTION

A loan of \$2.3 million was provided to ACTION in 2003-04. The loan is to be repaid by ACTION by 15 June 2014 with interest being charged at a fixed rate of 5.5 per cent, for the term of the loan.

Repayments comprise both principal and interest and are required to be repaid on a quarterly basis on 15 September, 15 December, 15 March and 15 June each year until maturity (if the repayment date falls on a non-business day, then the payment is to be made on the next available business day). Total repayments of \$0.301 million will be made in 2012-13.

ACTION may make principal repayments at any time, without penalty, at which time the principal and interest repayment schedule will be recalculated for the remaining term of the loan at the original fixed interest rate.

Treasury Directorate

Community Housing Canberra (2007-08)

Treasury has been provided with a repayable capital injection from the Territory Banking Account. A total amount of \$50 million has been provided, the maximum amount available under this facility.

The capital injection provides a finance facility for Community Housing Canberra (CHC), as part of the Government's *Affordable Housing Action Plan*. CHC uses the funds to increase the supply of affordable housing properties to eligible ACT residents. The facility is provided under a loan agreement with CHC. The drawdown of funds is contingent upon CHC meeting affordable housing milestones and growth targets.

The loan finance facility is for a term of 30 years, expiring on 31 December 2037. Interest is calculated on the daily outstanding balance at the prevailing three month bank bill swap reference rate. The interest rate is set at the beginning of each quarter in accordance with the prevailing three-month bank bill swap reference rate. Interest is payable quarterly in arrears. Repayment of the capital injection will commence on 1 January 2018.

Treasury makes interest and principal payments to the Territory Banking Account on the same terms and conditions applying to Community Housing Canberra.

Community Housing Canberra (2011-12)

Treasury is being provided with a repayable capital injection from the Territory Banking Account to be drawn down in 2011-12 and 2012-13. The maximum amount available under the facility is \$20 million.

The capital injection provides a further loan to CHC to provide 90 dwellings for affordable rental in Crace, Bruce and Bonner. CHC will use the funds to increase the supply of affordable housing properties for rental to ACT residents on low to moderate incomes. Full drawdown of the funds is contingent upon CHC delivering the 90 dwellings for affordable rental.

The capital injections have and will be provided in instalments as follows:

**Table C.1
Capital Injection to Treasury**

	2011-12	2012-13	2013-14	2014-15
	Est. Outcome	Budget	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000
Capital Injection	16,200	3,800	0	0

The loan is for a term of 25 years, expiring on 31 December 2036. Interest is calculated on the same basis as for the \$50 million CHC facility. Repayment of the loan will commence on 1 July 2021.

Treasury will make interest and principal payments to the Territory Banking Account on the same terms and conditions applying to the \$50 million loan to CHC.

University of Canberra

Treasury has been provided with a repayable capital injection from the Territory Banking Account. The loan represents the financial assistance provided to the University of Canberra (UC) to enable it to purchase Wing 5 of Cameron Offices in Belconnen and refurbish it for approximately 210 student accommodation places.

The financial assistance is provided by Treasury under a loan agreement with the UC. The following terms apply in relation to interest calculations and the loan repayment:

- The total loan payable as at 30 June 2012 is \$22.807 million.
- The loan repayment term is 14 years, with the full repayment of the loan to be made by the UC by 1 April 2026.
- Interest is calculated on a fixed rate of 6.5 per cent for the term of the loan, commencing from the first loan drawdown instalment.
- Equal repayment instalments of \$0.624 million comprising interest and principal are payable on a quarterly basis (being 1 October, 1 January, 1 April and 1 July each year), commencing on 1 July 2012 until maturity.

Treasury will make interest and principal payments to the Territory Banking Account on the same terms and conditions applying to the University of Canberra.

APPENDIX D

SUMMARY OF OUTPUTS

SUMMARY OF OUTPUTS

Chief Minister and Cabinet Directorate

Output Class 1: Government Strategy

- 1.1 Government Policy and Strategy
- 1.2 Public Sector Management
- 1.3 Industrial Relations Policy
- 1.4 Coordinated Communications and Community Engagement

Health Directorate

Output Class 1: Health and Community Care

- 1.1 Acute Services
- 1.2 Mental Health, Justice Health and Alcohol and Drug Services
- 1.3 Public Health Services
- 1.4 Cancer Services
- 1.5 Rehabilitation, Aged and Community Care
- 1.6 Early Intervention and Prevention

ACT Local Hospital Network

Output Class 1: ACT Local Hospital Network

- 1.1 ACT Local Hospital Network

Territory and Municipal Services Directorate

Output Class 1: Municipal Services

- 1.1 Information Services
- 1.2 Road and Sustainable Transport
- 1.3 Waste and Recycling
- 1.4 Land Management
- 1.5 Regulatory Services

Output Class 2: Enterprise Services

- 2.1 Government Services

ACTION

Output Class 1: Public Transport

- 1.1 Public Transport

Treasury Directorate

Output Class 1: Financial and Economic Management

- 1.1 Economic Management
- 1.2 Financial Management
- 1.3 Revenue Management

Shared Services Centre

Output Class 1: Shared Services ICT

- 1.1 Shared Services ICT

Output Class 2: Shared Services Procurement

- 2.1 Shared Services Procurement

Output Class 3: Shared Services Human Resources

- 3.1 Shared Services Human Resources

Output Class 4: Shared Services Finance

- 4.1 Shared Services Finance

Home Loan Portfolio

Output Class 1: Home Loan Portfolio

- 1.1 Home Loan Portfolio

Superannuation Provision Account

Expenses on Behalf of the Territory (EBT) 1:
Superannuation Provision Account

- EBT 1 Superannuation Provision Account

Territory Banking Account

Expenses on Behalf of the Territory (EBT) 1:
Territory Banking Account

- EBT 1 Territory Banking Account
-

Economic Development Directorate

Output Class 1: Economic Development

- 1.1 Economic Development Policy
 - 1.2 Business Development
 - 1.3 Tourism
 - 1.4 Sport and Recreation
 - 1.5 Venues and Events
 - 1.6 Land Strategy and Infrastructure Delivery
-

Justice and Community Safety Directorate

Output Class 1: Justice Services

- 1.1 Policy Advice and Justice Programs
- 1.2 Legal Services to Government
- 1.3 Legislative Drafting and Publishing Services
- 1.4 Public Prosecutions
- 1.5 Protection of Rights
- 1.6 Electoral Services
- 1.7 Regulatory Services
- 1.8 Transport Regulation

Output Class 2: Corrective Services

- 2.1 Corrective Services

Output Class 3: Courts and Tribunal

- 3.1 Courts and Tribunal

Output Class 4: Emergency Services

- 4.1 Emergency Services

Expenses on Behalf of the Territory (EBT) 1:

ACT Policing

- EBT 1 ACT Policing
-

Environment and Sustainable Development DirectorateOutput Class 1: Environment and Sustainable
Development

- 1.1 Regulation and Services
- 1.2 Planning Delivery
- 1.3 Planning Policy
- 1.4 Heritage
- 1.5 Policy
- 1.6 Environment Protection and Water Regulation

Expenses on Behalf of the Territory (EBT) 1: Office
of the Commissioner for Sustainability and the
Environment

- EBT 1 Office of the Commissioner for Sustainability and the
Environment
-

Community Services Directorate

Output Class 1: Disability and Therapy Services

- 1.1 Disability Services and Policy
- 1.2 Therapy Services

Output Class 2: Early Intervention

- 2.1 Child and Family Centre Program
- 2.2 Children Services

Output Class 3: Community Development and
Policy

- 3.1 Community Services
- 3.2 Community Affairs
- 3.3 Arts Policy, Advice and Programs

Output Class 4: Children, Youth and Family Services

- 4.1 Youth Services
 - 4.2 Care and Protection Services
-

Housing ACT

Output Class 1: Social Housing Services

- 1.1 Social Housing Services
-

Education and Training Directorate

Output Class 1: Public School Education

- 1.1 Public Primary School Education
- 1.2 Public High School Education
- 1.3 Public Secondary College Education
- 1.4 Disability Education in Public Schools

Output Class 2: Non Government Education

- 2.1 Non Government Education

Output Class 3: Vocational Education and Training

- 3.1 Planning and Coordination of Vocational Education and Training Services
-

ACT Compulsory Third-Party Insurance Regulator

Output Class 1: ACT Compulsory Third-Party Insurance

- 1.1 ACT Compulsory Third-Party Insurance
-

ACT Gambling and Racing Commission

Output Class 1: Gambling Regulation and Harm Minimisation

- 1.1 Gambling Regulation and Harm Minimisation
-

Canberra Institute of Technology

Output Class 1: Canberra Institute of Technology

- 1.1 Provision of Vocational Education and Training Services
-

Cultural Facilities Corporation

Output Class 1: Cultural Facilities Management

- 1.1 Cultural Facilities Corporation
-

Legal Aid Commission (ACT)

Output Class 1: Legal Aid Services

- 1.1 Legal Aid Services Provided by Private Legal Practitioners
 - 1.2 Legal Aid Services Provided by Commission Staff
-

APPENDIX E

WHOLE OF GOVERNMENT STAFFING

WHOLE OF GOVERNMENT STAFFING

The following table lists the number of full-time employees (FTE), based on the estimated outcome for 2011-12 and the 2012-13 Budget.

	2010-11 Actual	2011-12 Budget	2011-12 Estimated Outcome	2012-13 Budget
Directorate/Agency				
Office of the Legislative Assembly	43	44	46	44
ACT Executive	31	36	40	36
Auditor-General	32	36	39	36
Chief Minister and Cabinet Directorate	120	131	134	139
Health Directorate	5,167	5,153	5,411	5,549
Territory and Municipal Services Directorate	965	925	1,030	1,025
ACTION	784	793	805	805
Treasury Directorate	175	175	166	168
Shared Services Centre	887	980	959	987
Home Loan Portfolio	2	2	2	1
Superannuation Provision Account	9	9	9	9
Economic Development Directorate	202	179	221	221
Justice and Community Safety Directorate	1,626	1,678	1,711	1,728
Environment and Sustainable Development Directorate	448	457	465	445
Community Services Directorate	880	906	944	932
Housing ACT	229	235	234	231
Education and Training Directorate	4,775	4,630	4,688	4,698
ACT Gambling and Racing Commission	29	33	28	33
ACT Insurance Authority	14	14	14	14
ACT Public Cemeteries Authority	14	16	16	17
Canberra Institute of Technology	826	761	760	756
Cultural Facilities Corporation	82	74	80	80
Exhibition Park Corporation	11	11	14	13
Independent Competition and Regulatory Commission	8	6	9	6
Land Development Agency	97	100	100	100
Legal Aid Commission (ACT)	59	54	58	55
Public Trustee for the ACT	36	35	37	37
Total Government Agencies	17,551	17,473	18,020	18,165
Government Businesses				
CIT Solutions Pty Ltd	87	87	89	89
ACTEW Corporation ¹	41	42	40	384
ACTTAB Limited	62	65	67	67
Total Government Business Enterprises	190	194	196	540
Total Government and Business Enterprises	17,741	17,667	18,216	18,705

Note:

1. The increase of 344 FTE for ACTEW Corporation in the 2012-13 Budget from the 2011-12 estimated outcome is due to the integration of ActewAGL's water and sewerage business.

APPENDIX F

DISCONTINUED AGENCIES

TOTALCARE INDUSTRIES LIMITED

Purpose

Totalcare Industries Limited (Totalcare) previously provided a range of services to the Government and non-government sectors. In 2003, the Government decided to wind down the business and transferred Totalcare's separate business units to other areas of Government throughout 2004 and 2005.

Although Totalcare was no longer actively trading as a business, it was necessary to retain the company until all residual liabilities were assessed and acquitted before the company could be deregistered.

Totalcare has completed the discharge of residual liabilities. The Australian Securities and Investment Commission formally deregistered the company on 2 May 2012.

Totalcare Operating Statement

2011-12 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income						
Revenue						
0 Interest	31	0	-100	0	0	0
0 Other Revenue	969	0	-100	0	0	0
0 Total Revenue	1,000	0	-100	0	0	0
0 Total Income	1,000	0	-100	0	0	0
Expenses						
0 Supplies and Services	313	0	-100	0	0	0
0 Total Ordinary Expenses	313	0	-100	0	0	0
0 Operating Result	687	0	-100	0	0	0
0 Total Comprehensive Income	687	0	-100	0	0	0

**Totalcare
Balance Sheet**

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
0	NET ASSETS	0	0	-	0	0	0
	REPRESENTED BY FUNDS EMPLOYED						
0	TOTAL FUNDS EMPLOYED	0	0	-	0	0	0

**Totalcare
Statement of Changes in Equity**

2011-12 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Opening Equity						
0	540	0	-100	0	0	0
0	540	0	-100	0	0	0
Comprehensive Income						
0	687	0	-100	0	0	0
0	687	0	-100	0	0	0
0	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds						
0	-1,227	0	100	0	0	0
0	-1,227	0	100	0	0	0
0	0	0	-	0	0	0

Totalcare Cash Flow Statement

2011-12 Budget \$'000	2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts						
0	31	0	-100	0	0	0
0	382	0	-100	0	0	0
0	413	0	-100	0	0	0
Payments						
0	57	0	-100	0	0	0
200	326	0	-100	0	0	0
0	22	0	-100	0	0	0
200	405	0	-100	0	0	0
-200	8	0	-100	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
0	1,227	0	-100	0	0	0
0	1,227	0	-100	0	0	0
0	-1,227	0	100	0	0	0
-200	-1,219	0	100	0	0	0
200	1,219	0	-100	0	0	0
0	0	0	-	0	0	0

Notes to the Budget Statements

The 2011-12 Budget was prepared on the basis that all outstanding superannuation liabilities would be fully acquitted by 30 June 2011. Due to complicated legal issues with some external superannuation funds this process took longer than previously anticipated.

All settlements have been completed and the company was deregistered on 2 May 2012.

The variations between the 2011-12 estimated outcome and the original budget are due to the extended period of activity of the company.

APPENDIX G

GLOSSARY AND ABBREVIATIONS

GLOSSARY & ABBREVIATIONS

Accountability Indicators

A measure of an agency's performance in providing each class of outputs. These indicators are subject to audit and may be measures of outcomes, outputs or inputs.

Accounting Policy

Specific accounting principles and practices applied in preparing and presenting financial statements.

Accrual Accounting

The recognition of income, expenses, assets, liabilities and equity when an economic transaction occurs giving rise to a movement of resources, irrespective of the timing of any related movement in cash.

Accrued Expenses

Expenses incurred during the accounting period that are yet to be paid at the end of the reporting period. The expenses are expected to be paid in the next accounting period.

Accrued Income

Income earned during the accounting period, but not yet received by the end of the reporting period. The income is expected to be received in the next accounting period.

Accumulated Amortisation

This is the total accumulation of amortisation expenses at a given point in time, generally charged for intangible and leased non current assets (refer to Amortisation).

Accumulated Depreciation

This is the total accumulation of depreciation expenses at a given point in time, charged for a particular depreciable asset or class of assets (refer to Depreciation).

Accumulated Funds

Represents the capital the Government has injected into an agency, less any capital distributions to Government, plus the surpluses and deficits accumulated in an agency as a result of operations. For directorates, capital injections and distributions may occur as a result of a change in administrative arrangements.

Agency

This term is defined as an ACT Government Directorate, a Territory Authority or a Territory-owned Corporation.

Amortisation

The systematic allocation of the cost of an asset less its residual value over its useful life. The term amortisation is often used interchangeably with the term depreciation. However, depreciation is generally used in relation to non current assets that have physical substance (for example property, plant and equipment), while amortisation is generally used in relation to intangible non current assets (for example leased assets).

Appropriation

The maximum amount of public money authorised by the ACT Legislative Assembly under a legislative authority for transfer from the Territory Banking Account to an agency.

Assets

Future economic benefits, or service potential, controlled by an agency as a result of past transactions or other events.

Asset Classes

A grouping of assets of a similar nature and use in the operation of an agency.

Australian Accounting Standards (The Standards)

The accounting and reporting framework issued and maintained by the Australian Accounting Standards Board (AASB). The Standards prescribe the acceptable methods of measuring and recording accounting transactions and the required level of disclosure of those transactions in financial statements.

Australian Business Number (ABN)

A unique identifier for all business dealings with the Australian Taxation Office and for future dealings with other government agencies.

Budget Papers

These accompany an Appropriation Bill and contain detailed information on the Budget, as well as explanatory material on the context of the Budget.

Capital

The accumulated wealth that an agency is responsible for, resulting from Government contributions as owner and the retained earnings in the agency.

Capital Expenditure

Funds expended in the course of adding to the future economic benefits provided by an asset as a result of a physical addition, improvement or extension of the useful life of the asset. Capital expenditure also includes the purchase or development of new assets.

Capital Grants

Transactions in which the ownership of an asset (other than cash and inventories) is transferred from one institutional unit to another. Cash is transferred to enable the recipient to acquire another asset or in which the funds realised by the disposal of another asset are transferred, for which no economic benefits of equal value are receivable or payable in return.

Capital Injections

The means by which the Government injects funds into an agency for purposes such as the purchase or development of assets, the payment of debt, or to increase an agency's working capital. On occasion capital injections may be repayable, in which case the terms of these loans are outlined in the budget papers.

Capital Upgrades

Activities and minor works intended to extend the effective useful life of an existing asset, or improve an asset's service potential. They may also include works for ongoing programs vital to an agency's service delivery objectives.

Capital upgrades do not include ongoing repairs and maintenance which do not extend the useful life of an asset and are funded through an agency's recurrent appropriation.

Capital Works

Capital works are defined as:

- the creation of a new Territory asset, including new construction projects, and additions to assets;
- alterations to buildings and other assets;
- demolition work;
- furniture and fittings, equipment or plant which are provided as an integral component in the construction and upgrade of buildings or works;
- work which significantly increases the service delivery capability of an asset, for example the major reconstruction of roads and bridges;
- design fees; and
- site testing and field investigations related to an approved capital works proposal or project.

Cash

Comprises cash on hand and demand deposits.

Cash Equivalents

Short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant risk of change in value.

Cash Flows

Inflows and outflows of cash and cash equivalents.

Cash Surplus / Deficit

The net cash received from operating activities less net sales and purchases of non-financial assets. A cash surplus indicates there was sufficient cash generated from operations to more than cover the net outlay of the capital works program. This measure is located at the bottom of the consolidated harmonised Cash Flow Statement.

Commitment

A firm intention (usually represented by a contractual obligation) at the end of the reporting period which will give rise to a future payment or sacrifice of service potential or benefits.

Commonwealth Grants

Includes general revenue in the form of Goods and Services Tax (GST) grants from the Commonwealth Government for the purpose of contributing to the financing of the current operations of the recipient. This is in addition to monies received for specific purposes, where the Commonwealth Government wishes to have some involvement in the direction of the expenditure. These take the form of either Specific Purpose Payments or National Partnership Payments. Grants are also received for on-passing to third parties (for example to non government schools), where the Territory has no discretion in their allocation.

Commonwealth Grants Commission (CGC)

Established by the Commonwealth Government in 1933, the CGC is a statutory authority whose main function is to recommend GST relativities to the Commonwealth Government concerning the distribution of the GST pool among the States and Territories in accordance with the principles of Horizontal Fiscal Equalisation (HFE).

Consumer Price Index (CPI)

The CPI measures changes in the price of a basket of goods and services (groups) which are typical of the purchases made by metropolitan households in the eight capital cities.

Controlled Items

They are items over which the directorate or agency has discretion, responsibility and authority. An item is considered to be a controlled item if the directorate or agency has:

- capacity to benefit from the use of the asset or funds in the pursuit of its objectives and to deny or regulate the access of others to those assets or funds; or
- discretion and responsibility for how the funds are spent; or
- expended funds, incurred a liability, or received free services, related to the operations under its control.

Council for the Australian Federation (CAF)

Established by State Premiers and Chief Ministers in October 2006 to support and enhance collaborative federalism by providing an intergovernmental forum for State and Territory leaders to work together on issues of importance.

Council of Australian Governments (COAG)

The peak intergovernmental forum in Australia comprising the Prime Minister, State Premiers, Territory Chief Ministers and the President of the Australian Local Government Association (ALGA). Its role includes initiating, developing, endorsing and monitoring the implementation of policy reforms of national significance which require cooperative action by Australian Governments.

Current Assets

An asset is classified as current when it satisfies any of the following criteria:

- it is expected to be realised or is intended for sale or consumption in the agency's normal operating cycle; or
- it is held primarily for the purpose of being traded; or
- it is expected to be realised within twelve months after the reporting date; or
- it is cash or a cash equivalent.

Current Grant Expenses

Payments of a current nature to individuals or organisations for general assistance or a particular purpose that, by virtue of their payment, contribute to the achievement of the program's objectives.

Current Liabilities

A liability is classified as current when it satisfies any of the following criteria:

- it is expected to be settled in the agency's normal operation cycle; or
- it is held primarily for the purpose of being traded; or
- it is due to be settled within twelve months after the reporting date; or
- the agency does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Debt

A legal obligation to make payments of principal and (in some cases) interest according to a predetermined schedule. Debt includes obligations arising from loans (including advances from the Commonwealth Government), bonds, notes and other securities on issue, the capitalised value of outstanding lease commitments under finance lease arrangements, supplier/buyer credits, bank overdrafts, and deferred contract payments.

Debt Servicing

Payments of interest and repayments of principal associated with borrowings and Commonwealth Government advances.

Depreciation Expense

The systematic allocation of the cost of an asset less its residual value over the remainder of its useful life.

Directorate (previously Department)

The term used to define the functional units of the ACT Public Service.

Dividend

A portion of a corporation's after tax earnings paid to shareholders.

Employee

An employee is a natural person who receives benefits in exchange for services provided to an employer.

Employee Benefits

Benefits that employees accumulate as a result of providing their services to an employer up to the reporting date. These may include, but are not limited to, annual leave, long service leave, superannuation benefits and other post employment benefits.

Expenses

Expenses are decreases in economic benefits during the accounting period in the form of outflows or depletions of assets or incurred liabilities that result in decreases in equity, other than those relating to distributions to equity participants.

The whole of government harmonised Operating Statement expenses include all mutually agreed transactions that decrease net worth, in accordance with Government Finance Statistics (GFS) principles.

Finance Lease

A finance lease transfers from the lessor to the lessee substantially all the risks and rewards incidental to the ownership of an asset. Title may or may not eventually be transferred.

Financial Assets

Assets that derive value because of a contractual claim.

First Home Owner Boost Scheme (FHOB)

The FHOB supplements the First Home Owner Grant Scheme (FHOG). The FHOB is funded by the Commonwealth Government and applied to contracts entered into on or before 31 December 2009. The FHOB does not apply to contracts made after 31 December 2009.

First Home Owner Grant Scheme (FHOG)

States and Territories are required to fund a FHOG to offset the impact of the Goods and Services Tax (GST) on the price of new homes.

Full-Time Equivalent (FTE)

A measure of the total level of staff resources used. The FTE of a full-time staff member is equal to 1.0. The calculation of an FTE for part-time staff is based on the proportion of time worked compared to that worked by full-time staff performing similar duties. Contractors are excluded.

Gains (agency reporting only)

Represent items other than revenue that meet the definition of income and may, or may not, arise in the course of the ordinary activities of an agency. Gains may arise, for example, on the disposal of non-current assets.

Generally Accepted Accounting Principles (GAAP)

A widely accepted set of uniform standards, rules, conventions and procedures for reporting financial information established by the AASB.

Government Business Enterprise (GBE)

Organisational units within the public sector that produce goods and services which are, or could be, sold or tendered in the market place without compromising government's economic and social objectives.

General Government Sector (GGS)

This is an Australian Bureau of Statistics (ABS) categorisation of certain public sector agencies. It covers agencies mainly engaged in the production of goods and services outside the normal market mechanism, for consumption by government itself and the general public. The agencies' costs of production are mainly financed from public revenues and they provide goods and services to the general public, or sections of the general public, free of charge or at nominal charges well below the cost of production.

General Revenue Assistance (GRA)

Covers a broad range of payments including GST payments which are provided to the States and Territories by the Commonwealth without conditions to be spent according to their own budget priorities.

Goods and Services Tax (GST)

The GST is an indirect, broad-based consumption tax.

GST Revenue

GST revenue collected by the Commonwealth Government is transferred to the States and Territories as untied financial assistance in accordance with the principle of Horizontal Fiscal Equalisation.

Government Finance Statistics (GFS)

The framework used by the ABS for presentation of data on government outlays, revenue and financing transactions through either the General Government sector or the public component of the business sector (the Public Trading Enterprise sector) in accordance with an internationally accepted set of concepts and definitions.

Government Payment for Outputs (GPO)

The appropriated revenue that agencies earn from producing outputs for Government. The Legislative Assembly approves the appropriation as part of the annual budget.

Grants (non ACT Government)

These include payments to individuals or organisations for general assistance or for a particular purpose that contribute to the achievement of the program's objectives. Grants may be for capital and the grant name or category reflects the use of the grant. Grants are usually made subject to terms and conditions contained in legislation or contracts, or stipulated in correspondence. An individual or organisation may apply for a grant based on eligibility criteria being met. Capital grants do not reflect an investment by the Government and are not included as Territory assets.

Gross State Product

The total value of production within a State or Territory which is the State/Territory equivalent of Gross Domestic Product.

Harmonised Financial Statements

These are consolidated financial statements prepared in accordance with the 'AASB 1049, *Whole of Government and General Government Sector Financial Reporting*', standard to meet the requirements of the GFS, the AASB and the Uniform Presentation Framework.

Horizontal Fiscal Equalisation (HFE)

A concept used to distribute GST Revenue amongst the State and Territory governments such that each would have the fiscal capacity to provide services and the associated infrastructure at the same standard, if each made the same effort to raise revenue from its own sources and operated at the same level of efficiency.

Income (agency reporting only)

Income arises from increases in economic benefits during the accounting period in the form of inflows or enhancements of assets, or decreases of liabilities that result in increases in equity, other than those relating to contributions from equity participants. Income encompasses both revenue and gains.

Industry Value Added

The value of output in a particular industry minus the intermediate inputs used in the production of that output.

Intergovernmental Agreement on Federal Financial Relations (IGA-FFR)

The current Intergovernmental Agreement on Federal Financial Relations was signed by COAG in December 2008. The IGA-FFR replaced the 1999 IGA on the Reform of Commonwealth-State Financial Relations.

Federal legislation providing appropriation in respect of the fiscal grants, outlined in Schedule D of the IGA, was signed by the Commonwealth Government in the form of the *Federal Financial Relations Act 2009* on 1 April 2009.

Inventories

Includes assets (but does not include depreciable assets):

- held for sale or consumption in the ordinary course of service delivery; or
- in the process of production for such sale or consumption; or
- to be used up in the production of goods, other property or services for sale or consumption including consumable stores and supplies.

Investments

Assets held by an agency primarily for the accumulation of wealth through receipt of distributions (such as interest, royalties, dividends and rentals) or for capital appreciation.

Input Tax Credit

Organisations that are registered for GST are entitled to claim as a credit, from the Australian Taxation Office, any GST paid on purchases they made for a creditable acquisition.

Liabilities

Liabilities represent a present obligation of an agency arising from past events, the settlement of which is expected to result in an outflow from the agency of resources embodying economic benefits. Liabilities are a broader concept than debt. They also include obligations which do not have a predetermined repayment schedule, and those which do not require payments of interest, such as unfunded liabilities of superannuation funds, liabilities in respect of other employee benefits (long service and annual leave) and trade creditors.

Loan Council

Established under the *Financial Agreement Act 1927*, the Australian Loan Council has the objective of managing the call on national savings by the Australian public sector as a whole. The Loan Council consists of a Commonwealth Government representative as chairman and a representative of each of the States and Territories.

Loan Council Allocation (LCA)

A measure of the call on national savings by a jurisdiction. The Australian Loan Council allocates, by mutual agreement, an annual target for total net financing by each jurisdiction. The LCA is calculated on the basis of a government's cash position, and resulting call on financial markets in any given year, required to meet its budget obligations.

Local Health Network (LHN)

The ACT LHN consists of a networked system that will hold service contracts with the ACT Health Directorate. The ACT LHN will be comprised of the Canberra Hospital, Calvary Public Hospital, Clare Holland House (CHH) and the Queen Elizabeth II Family Centre (QEII). The ACT LHN has its own set of financial accounts and performance indicators, providing transparency and accountability of funding flows to the ACT LHN from the National Health Funding Pool.

Materiality

Materiality is the concept of establishing the importance of financial data in accordance with Australian Accounting Standard AASB1031. In general, an item of information is material if its omission, non-disclosure or misstatement would cause the financial statements to mislead users when making evaluations or decisions. The size or nature of the item, or a combination of both, could be the determining factor.

Memorandum Items

The size of a jurisdiction's Loan Council Allocation is determined by adding the General Government sector cash deficit/surplus, the Public Trading Enterprise sector's net financing requirement and certain memorandum items.

These memorandum items are included because their nature is sufficiently similar to financing transactions in their economic impact to justify inclusion. These include:

- the net movement of operating leases with a net present value of payments greater than \$5 million;
- private sector involvement in public sector infrastructure;
- sales of assets on a recourse basis;
- the net cash surplus/deficit of universities in the jurisdiction controlled by the Government (for example the University of Canberra); and
- adjustments to exclude all superannuation payments to externally managed and controlled superannuation funds from outlays.

Mid-Year Economic and Fiscal Outlook (MYEFO)

The Commonwealth Government generally updates its Federal budget estimates in November/December in any given year.

National Agreements

National Agreements define the objectives, outcomes, outputs and performance indicators, and clarify the roles and responsibilities that will guide the Commonwealth and the States in the delivery of services across a particular sector.

There are currently six National Agreements covering key areas of healthcare, education, skills and workforce development, disability services, affordable housing and Indigenous reform. Each National Agreement, with the exception of the National Indigenous Reform Agreement, is associated with a National Specific Purpose Payment (National SPP) which is required to be spent in the relevant sector.

National Partnership Agreement (NPA)

A key element of the federal financial relations framework set out in the IGA-FFR is National Partnership agreements which define the mutually agreed objectives, outcomes, outputs and performance benchmarks or milestones related to the delivery of specific projects, improvements in service delivery or reform.

Implementation Plans (IPs) are subsidiary documents to some National Partnership agreements and outline what is to be achieved by a jurisdiction and when.

Project Agreements (PAs) are a type of National Partnership used to implement projects that are considered low-value and/or low risk. Project Agreements are simple, standalone, outputs-focussed documents that are generally bilateral although they may be multilateral in certain limited circumstances.

National Partnership Payment (NPP)

A Commonwealth payment to the States and Territories, in respect of a National Partnership Agreement, to support the delivery of specified projects, to facilitate reforms or to reward those jurisdictions that deliver on national reforms or achieve service delivery improvements.

National Specific Purpose Payment (SPP)

A Commonwealth financial contribution to support State and Territory delivery or services in a particular sector. Each National SPP is associated with a National Agreement.

National Tax Equivalent Regime (NTER)

An administrative arrangement between the Commonwealth Government, States and Territories which notionally applies relevant taxation laws to nominated State and Territory GBEs.

Net Debt

The sum of deposits held, advances received and borrowings minus the sum of cash and deposits, advances paid, investments, loans and placements. Net debt is a useful measure to judge the overall strength of the Government's fiscal position. A negative position indicates that General Government sector cash reserves and investments are greater than gross liabilities.

Net Financial Liabilities

Net financial liabilities takes into account unfunded superannuation liabilities and provides a broader measure of debt than net debt. Net financial liabilities are calculated as total liabilities less financial assets (such as cash reserves and investments). It takes into account all non-equity financial assets but excludes the value of equity held by the General Government sector in public corporations.

Net Financial Worth

The amount by which total financial assets exceed financial liabilities. It is a measure of net holdings of financial assets.

Net Increase / (Decrease) in Cash Held

The sum of the net cash flows from all operating, investing and financing activities.

Net Lending / Borrowing

The financing requirement of government, calculated as the net operating balance less the net acquisition of non-financial assets. It also equals transactions in financial assets less transactions in liabilities. A positive result reflects a net lending position and a negative result reflects a net borrowing position.

Net Operating Balance

This is calculated on the harmonised whole of government operating statement as revenue minus expenses. It is equivalent to the change in net worth arising from transactions.

Net Worth

Defined as total assets less total liabilities. It is an economic measure of wealth and reflects the contribution of jurisdictions to the wealth of Australia.

Nominal Superannuation Expense

Refers to the imputed interest accrued each quarter on unfunded superannuation liabilities. In an unfunded superannuation scheme, the increase in superannuation liability is taken as being equivalent to the liability that would be generated under a fully funded scheme as if the employer was paying into a separate superannuation fund. In this scenario, the Government is viewed as compulsorily 'borrowing' from employees the value of the increase in superannuation liability each period. In doing so, it sustains an additional cost for the use of these 'borrowed' funds which is an interest expense. The cost of these 'borrowed' funds is presented in operating statements as nominal interest.

Non-Financial Assets

Refers to all assets other than financial assets. Primarily includes property, plant and equipment, such as roads, schools, hospitals, land, inventories, other infrastructure and intangible assets.

Non-Financial Public Sector (NFPS)

Represents the consolidated transactions and assets and liabilities of the General Government and Public Non-Financial Corporation (PNFC) sectors. In compiling statistics for the NFPS transactions and debtor-creditor relationships between subsectors are eliminated to avoid double counting. This process is known as consolidation.

Operating Leases

Leasing arrangements in which all substantial risks and rewards incidental to ownership of a leased asset effectively remain with the lessor (the owner of the asset) rather than passing to the lessee (which would make it a finance lease).

Operating Result

Operating profit or loss for the period being reported.

Other Economic Flows

For the whole of government harmonised operating statement, other economic flows includes changes in the value of assets from revaluations, non-financial asset sales and non-mutual bad debts written off.

Output

Goods produced or services provided by, or on behalf of, an agency to the community. Outputs allow for the measurement of the cost of an agency to provide goods or services to the ACT community.

Output Class

A collection of a set of outputs within an agency.

Payments for Expenses on Behalf of the Territory (EBT)

Territorial (administered) revenues, which the Government appropriates to agencies for the payment of grants, subsidies and transfer payments (refer Territorial).

Performance Indicator

An accountability indicator or a strategic indicator.

Performance Measure

Quantifiable units of measurement used to determine and assess the delivery of outputs.

Prepayments

Payments made in one reporting period, in respect to goods or services that an agency expects to receive or consume in future periods.

Property, Plant and Equipment

Property, plant and equipment are assets that:

- are held by the agency for use in the production or supply of goods and services, for rental to others, or for administrative purposes;
- have been acquired, obtained or constructed with the intention of being used on a continuing basis; and
- are not intended for sale in the ordinary course of business or service delivery.

Provision

Liability for which the amount or timing of the future sacrifice of economic benefits that will be made is uncertain.

Public Non-Financial Corporation (PNFC) Sector

The PNFC sector is also known as the Public Trading Enterprise (PTE) sector. The PNFC sector comprises bodies mainly engaged in the production of goods and services (of a non-financial nature) for sale in the market place at prices that aim to recover most of the costs involved. In general PNFCs are legally distinguishable from the government which owns them.

Public Trading Enterprises (PTEs)

This is an ABS categorisation of certain public sector agencies. It comprises government controlled corporations and quasi-corporations mainly engaged in the production of market goods and/or non-financial services.

Receipts

Cash inflows for a period, irrespective of when the moneys are earned.

Relativity (GST)

A per capita weight assessed by the CGC for use by the Australian Treasury to calculate the share of the GST revenue a State or Territory requires to achieve HFE. The Australian average relativity is 1.0. By way of example, a jurisdiction assessed by the CGC as having a relativity of 2.0 would require twice as much GST revenue per capita than the Australian average to achieve HFE.

Reserves

Reserves are recognised for the increases on revaluation of non current assets or other intended uses of accumulated funds.

Retained Earnings (or Earnings)

Retained earnings are the accumulated operating results since the 1996-97 audited financial statements not transferred to reserves or to the Government.

Revenue

Revenue is an inflow of economic benefit which arises in the course of the ordinary activities of an agency. For the whole of government operating statement, revenue includes all mutually agreed transactions that increase net worth in accordance with GFS principles.

Service Purchasing

Refers to funding arrangements by which the Territory (as purchaser) contracts with a provider for delivery of specified services. These are identified as specific outputs which contribute toward the achievement of the Government's desired outcomes. Providers are required to report against agreed indicators in order to assist the Territory to meet its accountability obligations to the community.

State Final Demand

The aggregate obtained by summing government final consumption expenditure, household final consumption expenditure, private gross fixed capital formation and the gross fixed capital formation of public corporations and general government.

Standing Council for Federal Financial Relations (SCFFR)

The SCFFR was formally launched by the Prime Minister in January 2012, replacing the Ministerial Council for Federal Financial Relations under the new COAG system. It has responsibility for the general oversight of the operation of the IGA-FFR on behalf of COAG and is comprised of all State and Territory Treasurers, chaired by the Commonwealth Treasurer.

Strategic Indicators

Performance indicators aimed at measuring the Government's performance against longer-term strategic outcomes which impact upon the ACT community. An agency has some accountability for performance against these indicators, although it cannot be held fully responsible for achieving the specified targets, as there are external factors which will influence the result. Strategic indicators are not subject to audit.

Strategic Objectives

The effect or difference an agency aims to make in the ACT community in the short to medium term. Strategic objectives contribute to government priorities and goals and can be influenced by an agency in the medium term. The objectives are measurable and/or verifiable through strategic indicators.

Superannuation Provision Account (SPA)

A provisioning account established in 1991 to assist the Government in managing its unfunded superannuation liabilities for employees who are members of the Commonwealth Government's CSS and PSS schemes. Its operations are subject to the legislative requirements of the *Territory Superannuation Provision Protection Act 2000* which limits moneys standing to the credit of the account to be used for superannuation purposes only, not for the general purposes of government.

Supplies and Services

This category of expenses is one of a number identified according to their nature or type for disclosure in the operating statement. This category includes such types of expenses as travel, office requisites, postage, computer services, consultants and telecommunications services.

Tax-Equivalent Payments

Refers to payments that a GBE is required to make in order to ensure it has the same taxation obligations as private sector firms, usually for competitive neutrality reasons. For example, although GBEs are ordinarily exempt from Commonwealth Government income taxes, they are required by their owner governments to make payments calculated on the same basis as income tax.

Territorial

Territorial (administered) items are income, expenses, assets and liabilities that an agency administers but does not control. These items relate to activities performed on behalf of the Territory. An item would generally be regarded as a Territorial (administered) item if the agency:

- has restricted or no discretion in relation to the item; or
- has restricted or no discretion to increase or decrease the item; or
- has responsibility for the item, but restricted or no authority over its use; or
- is responsible only for the collection and/or transfer of the item.

Items are Territorial (administered) where decisions relating to their use are primarily made by the Government.

Territory Banking Account (TBA)

The TBA is a banking account required to be opened and maintained for the purposes of the Territory in accordance with Section 33 of the *Financial Management Act 1996*.

Territory Owned Corporation (TOC)

A company owned by the Territory which is specified in Schedule 1 of the *Territory-Owned Corporations Act 1990*. Territory Owned Corporations are subject to the obligations imposed by *Territory-Owned Corporations Act 1990* as well as other legal obligations imposed on them by any other law such as the *Commonwealth Corporations Act 2001* or the constitution of the company.

Territory Unencumbered Cash (TUC)

A measure of excess capacity (cash and investments) at a point in time that has not been formally allocated, excluding agency balances. TUC needs to be considered in the context of its balance over the Budget and Forward Estimates period, in order to ensure cash reserves are maintained at a reasonable level.

Total Comprehensive Income

A measure of the total change in value of the agency during a financial year arising from revenue, expenses and both realised and unrealised movements in the valuation of assets and liabilities. Total Comprehensive Income is the equivalent to the increase or decrease in Net Assets during the financial year.

Treasurer's Advance

Funds available under Section 18 of the *Financial Management Act 1996* for expenditure in excess of specific appropriations or not specifically provided for by existing appropriations.

Trust Money

Money an agency holds in trust on behalf of a third party. The agency acts as administrator of funds and is not permitted to spend these funds on the agency's controlled activities. This money is accounted for separately from either controlled or territorial money.

Uniform Presentation Framework (UPF)

By agreement between the Commonwealth Government and the States and Territories, each jurisdiction presents financial information on a UPF basis in their budget papers, and in mid-year budget updates and in budget outcome reporting. The primary objective of the UPF is to ensure that the Commonwealth Government, State and Territory governments provide a common 'core' of financial information in their budget papers to enable direct comparisons of each government's budget and financial results. The UPF is based on the harmonised whole of government reporting standard.

User Charges

Revenues resulting from the sale of goods and services to consumers. User charges include revenue that the reporting agency controls, and excludes Territory (administered) revenue. User charges exclude Government Payment for Outputs.

Vertical Fiscal Imbalance

The difference between the relative revenue raising capacity and spending responsibilities of the Commonwealth and States and Territories.

Wage Price Index (WPI)

The WPI is a price index which measures changes over time in wages and salaries for employee jobs, unaffected by changes in the quality or quantity of work performed. Changes in wages and salaries resulting from changes in the composition of the labour market are excluded from the WPI movements.

Whole of Government Harmonised Standard

The term refers to the harmonisation of GAAP and Government Finance Statistics. 'AASB 1049, *Whole of Government and General Government Sector Financial Reporting*' requires a single set of government reports which are auditable, comparable between jurisdictions, and in which the outcome statements are directly comparable to the relevant budget statements. The standard requires governments to report according to accounting standards, choosing options that are consistent with GFS accounting where available, and present according to the GFS principles.

ABBREVIATIONS

AA	Administrative Arrangements
AASB	Australian Accounting Standards Board
ABN	Australian Business Number
ABS	Australian Bureau of Statistics
ACAT	ACT Civil and Administrative Tribunal
ACCC	Australian Competition and Consumer Commission
ACT	Australian Capital Territory
ACTAS	ACT Ambulance Services
ACTBIS	ACT Business Incentive Scheme
ACTCOSS	ACT Council of Social Service
ACTG&R	ACT Gambling and Racing Commission
ACTIA	ACT Insurance Authority
ACTION	ACT Internal Omnibus Network
ACTPLA	ACT Planning and Land Authority
ACTPS	ACT Public Service
AEU	Australian Education Union
AFP	Australian Federal Police
AGEST	Australian Government Employees Superannuation Trust
AHCA	Australian Health Care Agreement
AIFRS	Australian Equivalents to International Financial Reporting Standards
ALGA	Australian Local Government Association
AMC	Alexander Maconochie Centre
ANU	Australian National University
ASBA	Australian School-Based Apprenticeships
ATO	Australian Taxation Office
AUV	Average Unimproved Value
AWE	Average Weekly Earnings
AWOTE	Average Weekly Ordinary Time Earnings
BCA	Building Code of Australia
BCI	Building and Construction Industry
BER	Building Education Revolution
BSSS	Board of Senior Secondary Studies
CADP	Capital Asset Development Plan
CAF	Council for the Australian Federation
CATT	Consumer and Trading Tribunal
CBC	Canberra Business Council
CBDF	Canberra Business Development Fund
CCARC	Climate Change Adaptation Research Centre
CCMIL	City Centre Marketing and Improvement Levy
CCTV	Closed Circuit Television
CFC	Cultural Facilities Corporation
CGC	Commonwealth Grants Commission
CHC	Community Housing Canberra
CIC	Criminal Injuries Compensation
CIT	Canberra Institute of Technology

CIT Solutions	CIT Solutions Pty Limited
CLO	Court Liaison Officer
CMD	Chief Minister's Directorate
COAG	Council of Australian Governments
CPI	Consumer Price Index
CPS	Child Protection Services
CRC	COAG Reform Council
CSD	Community Services Directorate
CSIRO	Commonwealth Scientific and Industrial Research Organisation
CSO	Community Service Obligations
CSS	Commonwealth Superannuation Scheme
CTP	Compulsory Third Party
DECCEW	Department of the Environment, Climate Change, Energy and Water
DET	Department of Education and Training
DFD	Domestic Final Demand
DHCS	Disability, Housing and Community Services
DPP	Director of Public Prosecutions
DT	Department of Treasury
EAP	Events Assistance Program
EBT	Expense(s) on Behalf of the Territory
EDD	Economic Development Directorate
EDP	Estate Development Plans
EEO	Equal Employment Opportunity
EPC	Equal Per Capita
EPC	Exhibition Park Corporation
EPIC	Exhibition Park in Canberra
EPHC	Environment Protection and Heritage Council
EPP	Environmental Protection Policy
ERP	Estimated Resident Population
ESA	Emergency Services Agency
ESD	Environmentally Sustainable Design
ESDD	Environment Sustainable Development Directorate
ETD	Education and Training Directorate
FHOB	First Home Owner's Boost
FHOG	First Home Owner Grant Scheme
FMA	Financial Management Act 1996
FMC	Forensic Medical Centre
FOI	Freedom of Information
FTE	Full-time Equivalent (in relation to staff positions)
GAAP	Generally Accepted Accounting Principles
GBE	Government Business Enterprise
GDP	Gross Domestic Product
GFS	Government Finance Statistics
GGG	General Government Sector
GHG	Greenhouse Gas Emissions
GIS	Geographic Information System
GP	General Practitioner

GPC	Government Purpose Classification
GPO	Government Payment for Outputs
GRA	General Revenue Assistance
GSO	Government Solicitor's Office
GSP	Gross State Product
GST	Goods and Services Tax
GSTAS	Goods and Services Tax Administration Sub-Committee
HFE	Horizontal Fiscal Equalisation
HoTs	Heads of Treasuries
HSAR	Housing Supply Affordability Reform
ICRC	Independent Competition and Regulatory Commission
ICT	Information and Communication Technology
IFRS	International Financial Reporting Standards
IGA-FFR	Intergovernmental Agreement on Federal Financial Relations
ILP	Individual Learning Plan
InTACT	Information Technology in the ACT
IPs	Implementation Plans
IR	Industrial Relations
JACS	Justice and Community Safety Directorate
KPI	Key Performance Indicator
LAMS	Legislative Assembly Ministerial Staff
LCA	Loan Council Allocation
LDA	Land Development Agency
LHN	Local Health Network
MBA	Master Builders Australia
MCFFR	Ministerial Council for Federal Financial Relations
MEPS	Minimum Energy Performance Standard
MHAU	Mental Health Assessment Unit
MYEFO	Mid-Year Economic and Fiscal Outlook (Commonwealth Government)
MYR	Mid-Year Review
NA	National Agreement
NAIDOC	National Aborigines and Islanders Day Observance Committee
NAPLAN	National Assessment Program – Literacy and Numeracy
NBJP	Nation Building and Jobs Plan: Building Prosperity for the Future and Supporting Jobs Now
NCA	National Capital Authority
NCC	National Competition Council
NDIS	National Disability Insurance Scheme
NFPS	Non-Financial Public Sector
NGO	Non-Government Organisation
NHT	National Heritage Trust
NHR	National Health Reform
NICTA	National ICT Australia
NP	National Partnership
NPA	National Partnership Agreement
NPN	National Partnership Network
NPPs	National Partnership Payments

NRM	Natural Resource Management
NRSS	National Road Safety Strategy
NSW	New South Wales
NTER	National Tax Equivalent Regime
NWI	National Water Initiative
OH&S	Occupational Health and Safety
ORS	Office of Regulatory Services
PA	Partnership Agreement
PEFO	Pre-Election Economic and Fiscal Outlook
PNFC	Public Non-Financial Corporation
PPP	Public Private Partnership
PSS	Public Superannuation Scheme
PSSap	Public Superannuation Scheme Accumulation Plan
PTACT	Public Trustee for the ACT
PTE	Public Trading Enterprise
RADAR	Rapid Assessment of the Deteriorating and At-Risk
RAPS	Receipting and Payments System
RBA	Reserve Bank of Australia
RBT	Revenue(s) collected on Behalf of the Territory
RDF	Racing Development Fund
RIS	Regulatory Impact Statement
RLCIP	Regional, Local and Community Infrastructure Program
RPL	Recognition of Prior Learning
RSPCA	Royal Society for the Prevention of Cruelty to Animals
RTO	Registered Training Organisation
SA	South Australia
SAMP	Strategic Asset Management Plan
SBI	State Budget Impacts
SBMP	Strategic Bushfire Management Plan
SCAN	Student Centred Appraisal of Need
SCFFR	Standing Council on Federal Financial Relations
SEF	School Equity Funds
SFD	State Final Demand
SLA	Service Level Agreement
SMART	Service Measurement and Report Tracking
SOE	Standard Operating Environment
SPA	Superannuation Provision Account
SPPs	Specific Purpose Payments
SSC	Shared Services Centre
TAMS	Territory and Municipal Services Directorate
TBA	Territory Banking Account
TCH	The Canberra Hospital
TOC	Territory-Owned Corporation
TPA	<i>Trade Practices Act 1974</i>
TRS	Territory Revenue System
TUC	Territory Unencumbered Cash
UC	University of Canberra

UEFO	Updated Economic and Fiscal Outlook
UIP	Urban Improvement Program
UNEC	United Ngunnawal Elders Council
UPF	Uniform Presentation Framework
VET	Vocational Education and Training
VFI	Vertical Fiscal Imbalance
VMO	Visiting Medical Officer
VoCC	Victims of Crime Coordinator
VSS	Victims Services Scheme
WAC	Water Abstraction Charge
WIP	Work in Progress
WPI	Wage Price Index
YCACT	Youth Coalition of the ACT

