



ACT
Government

AUSTRALIAN CAPITAL TERRITORY

BUDGET 2014-15

INVESTING IN CANBERRA

BUDGET STATEMENTS

ENVIRONMENT AND SUSTAINABLE
DEVELOPMENT DIRECTORATE

GUIDE TO THE BUDGET PAPERS

STRUCTURE AND CONTENT OF THE 2014-15 BUDGET PAPERS

The 2014-15 Budget is presented in three papers and a series of agency Budget Statements.

BUDGET PAPER 1: BUDGET SPEECH

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

BUDGET PAPER 2: BUDGET IN BRIEF

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

BUDGET PAPER 3: BUDGET OUTLOOK

Summarises the 2014-15 Budget and forward estimates for the general government sector, the public trading enterprise sector and the total Territory Government. Details of the projected 2014-15 Budget results are provided, as well as background information on the development of the 2014-15 Budget, including economic conditions and federal financial relations.

Also provides an overview of the Territory's infrastructure investment program and details of the 2014-15 expense, infrastructure and capital, and revenue initiatives.

Full accrual financial statements and notes are provided for all sectors.

BUDGET STATEMENTS

Information on each directorate and Territory authority and corporation is broken up into several smaller documents. This includes output classes (where relevant), descriptions of functions, roles and responsibilities, together with major strategic priorities.

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ENVIRONMENT AND SUSTAINABLE DEVELOPMENT DIRECTORATE

Purpose

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

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

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

2014-15 Priorities

Priorities to be pursued by the Directorate in 2014-15 include:

- establishing a Catchment Management and Governance Framework for managing the ACT's waterways, including the administration of the Commonwealth's \$85 million in funding for Murray Darling Basin Priority Projects;
- assisting in the implementation of the ACT's Stimulus Package including administration of the extension of time to build and lease variation charge remissions;
- finalising and implementing the Building Act Review;
- progressing the implementation of the *ACT Planning Strategy*, including changes to planning policy that focus on urban infill development, with growth focused around commercial centres and integrated with transport initiatives. The Strategy promotes development of infrastructure that provides choices in how Canberrans live, travel and where they work;
- progressing the implementation of *Transport for Canberra*, that supports the Planning Strategy to integrate transport and land use planning to manage city growth. This transport policy outlines Government actions on public transport, parking, vehicle movement and active travel (walking and cycling);

- continuing implementation of the climate change action plan – *AP2*, which aims to transition the ACT towards the Government’s policy objective of zero net emissions by 2060, and pursuing carbon neutrality in the Government’s operations and service delivery;
- continuing implementation of the *Carbon Neutral ACT* framework which will enhance the ability of the Government to reduce greenhouse gas emissions from its operations and delivery of services to achieve the aim of zero Government emissions from 2020;
- delivering a range of strategic planning initiatives including:
 - detailed planning, variations to the Territory Plan and engineering investigations as part of the land release program, with a focus on supporting housing affordability and accessible communities;
 - working on the master plan program to identify where infill development could occur in and around town and group centres and along transport corridors and how this development and change can be facilitated;
 - participating in, and leading components of, regional planning in partnership with NSW government agencies;
 - participating in national forums on analysis and development of national transport and infrastructure strategies and policies; and
 - providing technical support to the Capital Metro Agency.
- continuing planning system and other regulatory reforms by:
 - working with industry to enhance the eDevelopment platform; and
 - implementation of the review of Part 5 of the *Utilities Act 2000* which will improve regulatory control of licensed utilities in the Territory.
- assessing development proposals, including lease variations in accordance with the Territory Plan;
- continuing an energy reform agenda at an ACT and national level and implementing the *ACT Sustainable Energy Policy*;
- assisting industry to implement the *Energy Efficiency (Cost of Living) Improvement Scheme*;
- continuing to monitor, research and implement plans and strategies to protect and conserve threatened species and ecological communities;
- finalising and implementing *Striking the Balance*, ACT’s water strategy;
- implementing the *ACT Waste Management Strategy 2011-2025*;
- celebrating, promoting, caring for and conserving the ACT’s Cultural Heritage, including local Indigenous heritage;

- supporting one stop shop reforms and offsets policy; and
- working with the ACT Natural Resource Management Council, community, governments, landholders, industry, the local Indigenous community, and scientific and research organisations to improve our natural environment including through the Commonwealth Government’s Caring for our Country program.

Estimated Employment Level

Table 1: Estimated Employment Level

	2012-13 Actual Outcome	2013-14 Budget	2013-14 Estimated Outcome	2014-15 Budget
Staffing (FTE) ¹	451	422	420	418

Note:

1. Includes the Office of the Commissioner for Sustainability and the Environment

Strategic Objectives and Indicators

Strategic Objective 1

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

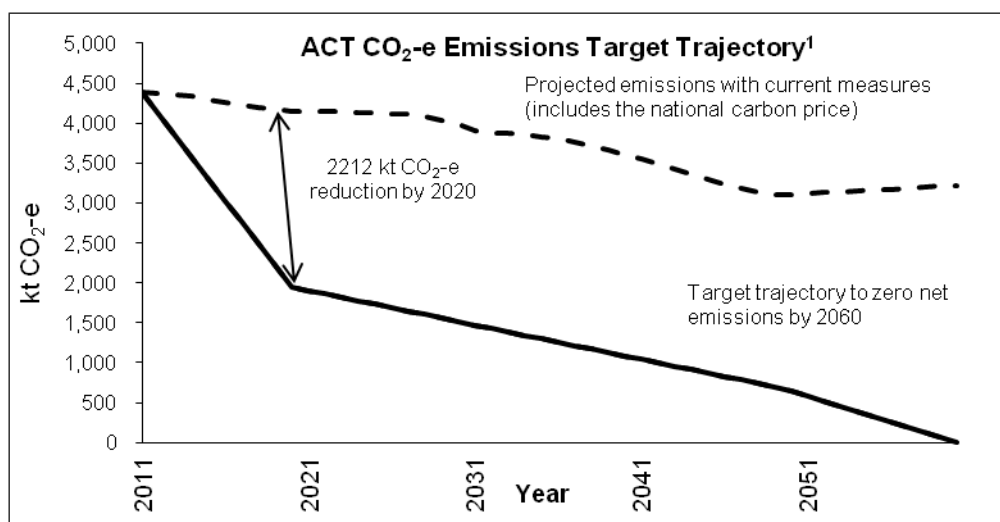
The Government’s vision for Canberra is to set the benchmark for Australian cities in carbon neutrality and sustainability. The Directorate works across government, the business sector and the broader community to achieve greenhouse gas emission reductions.

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

The Directorate will:

- implement the ACT climate change strategy – AP2 as a comprehensive road map to carbon neutrality;
- ensure the monitoring and reporting of greenhouse gas emissions against legislated targets and implement a carbon neutral framework for the Government;
- promote business and community engagement on climate change through the Climate Change Council and sectoral agreements; and
- develop a sustainable transport network through strategic planning.

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



Note:

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

Strategic Objective 2

Promoting Sustainable, Secure and Equitable Energy Supply

As part of the drive to carbon neutrality the Government has developed an *ACT Sustainable Energy Policy*. The primary focus of the policy is to reduce emissions associated with energy use. The policy contains specific and measurable targets to ensure the equitable provision of energy and security of supply. Implementation will continue in 2014-15 where the Directorate will:

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

Strategic Indicator 2.1: Growth in Renewable Energy Generation

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

Strategic Objective 3

Securing Sustainable Water Resources

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

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

- undertake extensive monitoring to identify priority catchments for improving water quality in the ACT;
- implement *Striking the Balance* strategy to specifically address long term water usage and catchment management;
- work with industry and the community to identify and implement water sensitive urban design including water savings measures, and promote water savings programs and technologies, including through rebates where appropriate;
- work with the Murray Darling Basin Authority to implement water reforms within the ACT's part of the Murray Darling Basin to achieve long term water security as the city grows, and to protect water quality in the Basin; and
- work with the Commonwealth, local and regional stakeholders to deliver the ACT Basin Priority Project.

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

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

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

Strategic Objective 4

Protecting our Environment and Promoting Contemporary, Best Practice Environmental Standards

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

In 2014-15 the Directorate will:

- continue to protect the quality of the Territory's air, land, water and environmental values under the regulatory provisions of the environment legislation;
- review and implementation of the *Environment Protection Act 1997*;
- finalise the review and amendment of the *Nature Conservation Act 1980*;
- continue to implement the *ACT Waste Management Strategy*;
- protect and manage the ACT's biodiversity;

- increase community and industry awareness and engagement in protecting our natural and built environment;
- support the COAG Standing Council on Environment to implement consistent, innovative and best practice approaches to environmental protection and management; and
- support the Ministerial Advisory Committees and Natural Resources Management Council including policies and programs that preserve our natural environment.

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

Strategic Objective 5

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

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

In 2014-15 the Directorate will:

- implement the Planning Strategy through a range of actions including:
 - master planning for centres to provide direction for future change and growth including sustainable design outcomes;
 - begin implementation of the City Plan;
 - examining community facility planning to establish future policy positions;
 - analysing benchmarks for sustainable urban design outcomes;
 - ensuring Territory Plan land uses reflect the broad structure of the Planning Strategy including a review of the locations of medium and higher density residential zones; and
 - reviewing the Territory Plan as necessary to reflect outcomes of the Gungahlin Strategic Assessment.
- continue the review of commercial zones' development codes applying to group and local centres;
- continue land investigation, planning and design of major infrastructure supporting urban and industrial development in the Eastern broadacre planning area;
- prepare an implementation strategy for the Molonglo Stage 2 area;
- continue integrated land use and transport planning in Greenfields and Brownfields areas;

- continue to work with surrounding local and State Governments to develop regional planning for Canberra;
- plan and implement a range of transport initiatives in *Transport for Canberra* including:
 - monitoring and evaluating networks and public transport to inform new network planning;
 - developing the Light Rail Network Master Plan;
 - providing technical support to the Capital Metro Agency;
 - finalising the Strategic Cycle Network Plan for Canberra and establish areas for design and upgrade; and
 - identifying park and ride, bike and ride and approaches to support achieving a higher modal split to public transport, cycling and walking.
- continue to participate in National forums to provide analysis and input to transport and infrastructure policy nationally and in the ACT;
- support the work of the Government Architect; and
- improve the sustainability of buildings through the application of building policy and compliance activities.

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

Strategic Objective 6

Achieve and Maintain Effective Regulatory Systems

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

The Directorate will:

- facilitate and manage growth and change within the City through the development assessment framework and management of the leasehold system;
- continue to implement the outcomes of the Minister's Building Quality Forum, including through the review, amendment and implementation of the *Building Act 2004*;
- complete a review of the *Environment Protection Act 1997* and implement recommendations to improve the operation and effectiveness of the legislation;
- complete and implement a review of Part 5 of the *Utilities Act 2000*;
- ensure compliance (by audit) of building certifiers with their responsibilities under the *Planning and Development Act 2007*;

- implement initiatives announced by the Government on affordable housing;
- ensure compliance with the *Heritage Act 2004* and associated regulations;
- identify opportunities for better integration of the National Capital Plan and Territory Plan.

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

Output Classes

Output Class 1: Environment and Sustainable Development

Table 2: Output Class 1: Environment and Sustainable Development

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost¹	85,722	114,516 ²
Government Payment for Outputs	71,686	73,187

Note(s):

1. Total cost includes depreciation and amortisation of \$1.053 million in 2013-14 and \$1.087 million in 2014-15.
2. Total cost does not include transfer expense of \$3.310 million in 2014-15.

Output 1.1: Construction and Services

Provide regulatory guidance to the Building Industry through:

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

Table 3: Output 1.1: Construction and Services¹

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost²	25,607	22,271
Government Payment for Outputs	18,471	18,096

Note(s):

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

Output 1.2: Planning Delivery

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

Table 4: Output 1.2: Planning Delivery

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

Output 1.3: Strategic Planning

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

Table 5: Output 1.3: Strategic Planning¹

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

Note(s):

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

Output 1.4: Heritage

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

Table 6: Output 1.4: Heritage

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

Output 1.5: Environment

Help protect the ACT's natural environment through:

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

Table 7: Output 1.5: Environment¹

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost²	15,816 ³	15,266 ⁴
Government Payment for Outputs	10,978	13,611 ⁴

Note(s):

1. This output has been renamed and was previously reported as 'Environment Policy' in the 2013-14 Budget Papers.
2. Total cost is supplemented by revenue received from the Commonwealth Government.
3. Total cost in 2013-14 includes an asset transfer of \$2.968 million.
4. Total cost and GPO in 2014-15 includes an additional \$2.160 million in Commonwealth Grants for *Water for the Future*.

Output 1.6: Environment Protection and Water Regulation

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

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

Table 8: Output 1.6: Environment Protection and Water Regulation

	2013-14 Estimated Outcome \$'000	2014-15 Budget \$'000
Total Cost	4,181	3,881
Government Payment for Outputs	3,964	3,713

Output 1.7: Sustainability and Climate Change

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

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

Table 9: Output 1.7: Sustainability and Climate Change¹

	2013-14	2014-15
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost	14,127	11,453 ²
Government Payment for Outputs	13,733	11,193

Note(s):

1. This is a new output. These outputs and associated accountability indicators were previously reported under Output 1.1 Regulation and Services and Output 1.5 Environment Policy for the 2013-14 Budget Papers.
2. Total cost decrease in 2014-15 due to the savings in Outreach and ToiletSmart and the impact of rollovers in 2013-14.

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

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

Table 10: Output EBT: Office of the Commissioner for Sustainability and the Environment

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

Accountability Indicators

Output Class 1: Environment and Sustainable Development

Output 1.1: Construction and Services

Table 11: Accountability Indicators Output 1.1

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Percentage of audits/investigations undertaken in respect to:			
- building applications lodged	10%	10%	10%
- new electrical installations	100%	95%	100%
- new commercial gas installations	100%	99%	100%
- new sewerage connections	100%	97%	100%
- new photovoltaic installations ¹	100%	91%	100%
b. Formal written complaints made under the <i>Planning and Development Act 2007</i> and the <i>Construction Occupations (Licensing) Act 2004</i> are acknowledged within 10 working days	90%	92%	100%
c. Level of satisfaction with the Directorate's customer services and products ²	80%	80%	n/a
d. Determine through audit which Greenfield residential leases have 'commence and complete' covenants which expired on, or after, 1 July 2011. Leaseholds identified as being in breach will be notified of the breach	100%	100%	100%
e. Level of satisfaction with the Directorate's customer services in relation to development and building application services ³	n/a	n/a	80%
f. Regulatory and Process Reform ⁴	n/a	n/a	Dec 2014

Note(s):

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

Output 1.2: Planning Delivery

Table 12: Accountability Indicators Output 1.2

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Development application processing times:			
- average processing time in working days ¹	40	50	45
- median processing time in working days	35	32	30
b. Percentage of development application decisions made within statutory timeframes	75%	69%	75%

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
c. Percentage of development application appeals resolved by mediation in relation to development proposals ²	35%	77%	35%
d. Percentage of ACT Civil and Administrative Tribunal (ACAT) decisions which uphold the Directorate's original decision	85%	85%	85%
e. Percentage of EIS Scoping documents prepared within statutory timeframes ³	75%	n/a	n/a

Note(s):

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

Output 1.3: Strategic Planning

Table 13: Accountability Indicators Output 1.3

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

Note(s):

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

Output 1.4: Heritage

Table 14: Accountability Indicators Output 1.4

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

Note(s):

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

Output 1.5: Environment

Table 15: Accountability Indicators Output 1.5

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Acceptance by the Commonwealth Government of the <i>Caring for our Country</i> initiative twice annual performance and financial progress reports ¹	2	2	n/a
b. Finalisation of legislation arising from the review of the <i>Nature Conservation Act 1980</i> ²	Dec 2013	Jun 2014	n/a
c. Commence public consultation on the review of the management plan for Canberra Nature Park ³	n/a	n/a	Jun 2015
d. Submit twice yearly progress reports to the Commonwealth for the <i>Caring for our Country</i> initiative ⁴	n/a	n/a	2

Note(s):

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

Output 1.6: Environment Protection and Water Regulation

Table 16: Accountability Indicators Output 1.6

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Administer Environment Protection Authorisations as listed in Schedule 1 of the <i>Environment Protection Act 1997</i> in accordance with statutory timeframes that are applied to the assessment, granting and review of the authorisations and Environmental Agreements	100%	100%	100%
b. Prepare and submit National Environment Protection Measure jurisdictional reports to the National Environment Protection Council within agreed timeframe	Sep 2013	Aug 2013	Sep 2014
c. Assess and prepare a public report on air quality in the ACT annually which is to be published on the Directorate's website	Jun 2014	Jun 2014	Jun 2015
d. Administer water resources trading entitlements within 20 working days using the stop the clock methodology ¹	100%	100%	n/a
e. Administer licence and entitlement applications under the <i>Water Resources Act 2007</i> within 20 working days ²	n/a	n/a	100%

Note(s):

1. Indicator discontinued and replaced with indicator (e).
2. New indicator which replaces indicator (d).

Output 1.7: Sustainability and Climate Change

Table 17: Accountability Indicators Output 1.7

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Report on the progress against targets set out in the ACT Waste Management Strategy ¹	Jun 2014	Jun 2014	n/a
b. Oversee the actions of the ACT climate change strategy and action plan - AP2: - publish an annual inventory ²	Sep 2013	Oct 2013	Oct 2014
- publish an annual report on emissions targets ³	Sep 2013	Feb 2014	Jan 2015
c. Undertake a review of the Solar Auction Process and publish the results ⁴	Dec 2013	Jun 2014	n/a
d. Publish review of the Plastic Bag Ban ⁵	Dec 2013	Jun 2014	n/a
e. Assess data and prepare a public report on the use and quality of the water resources of the ACT annually which is to be published on the Directorate's website	Mar 2014	Mar 2014	Mar 2015
f. Greenhouse Gas Emissions reduced through the Carbon Neutral Fund ⁶	n/a	n/a	8,622 tonnes
g. Number of Households assisted by Outreach ⁷	n/a	n/a	1,000
h. Increase in the number of businesses or offices assisted to improve energy and water efficiency, reduce waste and increase recycling ⁸	n/a	n/a	10%
i. Increase in the number of schools accredited in one or more ACTSmart Schools sustainability focus areas each year ⁹	n/a	n/a	20
j. Provide advice to Government on the Auction process for wind energy generation	n/a	n/a	Jun 2015

Note(s):

1. Indicator discontinued.
2. Target date changed to reflect legislative requirements.
3. Target date changed to reflect legislative requirements.
4. Indicator discontinued.
5. Indicator discontinued.
6. New indicator
7. New indicator
8. New indicator
9. New indicator
10. New indicator

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

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

Table 18: Accountability Indicators Output EBT

	2013-14 Targets	2013-14 Estimated Outcome	2014-15 Targets
a. Report on the uptake of recommendations on the ACT State of the Environment and special reports as part of the annual report	Sep 2013	Sep 2013	Sep 2014
b. Undertake Ministerial initiated investigations in accordance with the Minister's direction	100%	100%	100%
c. Undertake Commissioner initiated investigations in accordance with the Terms of Reference	100%	100%	100%
d. Undertake complaints generated investigations in accordance with the Terms of Reference	100%	100%	100%
e. Report on complaints about the management of the environment by the Territory or a Territory agency as part of the annual report	Sep 2013	Sep 2013	Sep 2014

Changes to Appropriation

Table 19: Changes to appropriation—Government Payment for Outputs, Controlled

	2013-14 Est Outcome \$'000	2014-15 Budget \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
2013-14 Budget	68,992	65,803	61,489	60,878	60,878
2nd Appropriation					
Revised Wage Parameters	616	827	1,341	2,020	2,043
FMA Section 16B Rollovers from 2012-13					
ACTSmart Programs	837	-	-	-	-
Sustainability Data Management System	521	-	-	-	-
Tune Up Canberra	284	-	-	-	-
Progressing Actions on Climate Change	200	-	-	-	-
Transport for Canberra – Strategic Planning Studies	163	-	-	-	-
Review of the Environment Protection Act and Environment Conservation Legislation	150	-	-	-	-
Molonglo Stage 2 – Suburbs 3 & 4 Environmental Impact Statement and Clearances (Feasibility)	146	-	-	-	-
Whole-of-Government Geospatial Amalgamation	145	-	-	-	-
Government Architect	130	-	-	-	-
Master Planning Program – Group Centres, Transport Corridors and Rural Villages	107	-	-	-	-
Implementing Water Reform in the Murray-Darling Basin	98	-	-	-	-
Threatened Species Conservation	96	-	-	-	-
Molonglo Valley – Finalisation of Stage 2 and Commencement of Stage 3 Planning (Feasibility)	87	-	-	-	-
Utilities Reform for Effective Regulation	80	-	-	-	-
ACT Kangaroo Action Plan	73	-	-	-	-
Transport for Canberra – Transport Information	66	-	-	-	-
East Lake – Gas Main Relocation near Monaro Highway (Feasibility)	57	-	-	-	-
East Lake – Planning and Design Framework Implementation (Feasibility)	51	-	-	-	-
East Lake Sustainable Urban Renewal	44	-	-	-	-
Nature Conservation and Resource Management	43	-	-	-	-
Infill Development Infrastructure Studies (Feasibility)	30	-	-	-	-
Continuation of Urban Infill Program (Feasibility)	11	-	-	-	-

	2013-14 Est Outcome \$'000	2014-15 Budget \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Urban Development Sequence for Affordable Housing (Feasibility)	10	-	-	-	-
Conservation and Research Planning	4	-	-	-	-
City Area Bus Layover Facility	(100)	-	-	-	-
ACT Strategic Cycle Network Plan	(26)	-	-	-	-
2014-15 Budget Policy Adjustments					
City Plan Implementation	-	150	-	-	-
Kangaroo Population Management and Research	-	471	453	-	-
Swimming Pool Safety Reforms	-	100	-	-	-
Transport and Parking – Better options	-	150	150	-	-
Savings – General Savings	-	(1,325)	(1,251)	(1,240)	(1,261)
2014-15 Budget Technical Adjustments					
Revised Indexation Parameters	-	3	3	3	1,018
Revised Superannuation Parameters	-	46	91	193	131
Transfer – Carbon Neutral Government Funding from Various Agencies	-	467	-	-	-
Transfer – Carbon Neutral Government Funding from Community Services Directorate	13	-	-	-	-
Transfer – Carbon Neutral Government Funding from Cultural Facilities Corporation	5	-	-	-	-
Transfer – Carbon Neutral Government Funding from Health Directorate	212	-	-	-	-
Transfer – Carbon Neutral Government Funding from Justice and Community Safety Directorate	41	-	-	-	-
Transfer – Carbon Neutral Government Funding to Capital Injection	(271)	(468)	-	-	-
Revised Funding Profile – ACT Light Rail Master Plan (Feasibility)	(70)	70	-	-	-
Revised Funding Profile – ACTSmart Programs	(130)	130	-	-	-
Revised Funding Profile – Conservation and Research Planning	(4)	4	-	-	-
Revised Funding Profile – Continuation of Urban Infill Program (Feasibility)	(400)	400	-	-	-
Revised Funding Profile – East Lake – Planning and Design Framework Implementation (Feasibility)	(80)	80	-	-	-
Revised Funding Profile – East Lake Sustainable Urban Renewal	(35)	35	-	-	-
Revised Funding Profile – Finalising and Implementation of an Assessment Bilateral Agreement under the Commonwealth Environment Protection and Biodiversity Conservation Act 1999	(110)	110	-	-	-

	2013-14 Est Outcome \$'000	2014-15 Budget \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
Revised Funding Profile – Greenfields Planning for Affordable Housing (Feasibility)	(130)	130	-	-	-
Revised Funding Profile – Infill Development Infrastructure Studies (Feasibility)	(800)	800	-	-	-
Revised Funding Profile – Molonglo Stage 2 – Suburbs 3 and 4 Environmental Impact Statement and Clearances (Feasibility)	(100)	100	-	-	-
Revised Funding Profile – Molonglo Valley – Finalisation of Stage 2 and Commencement of Stage 3 Planning (Feasibility)	(650)	650	-	-	-
Revised Funding Profile – Nature Conservation and Resource Management	(32)	32	-	-	-
Revised Funding Profile – Progressing Actions on Climate Change	(10)	10	-	-	-
Revised Funding Profile – Threatened Species Conservation	(153)	153	-	-	-
Revised Funding Profile – Urban Development Sequence for Affordable Housing (Feasibility)	(350)	350	-	-	-
Revised Funding Profile – Transport for Canberra – Transport Information	(75)	75	-	-	-
Savings – East Lake Gas Main Relocation near Monaro Highway (Feasibility)	(57)	-	-	-	-
Commonwealth Grants – National Insurance Affordability Scheme	(133)	(416)	-	-	-
Commonwealth Grants – Water for the Future	2,090	4,250	-	-	-
2014-15 Budget	71,686	73,187	62,276	61,854	62,809

Table 20: Changes to appropriation—Territorial

	2013-14 Est Outcome \$'000	2014-15 Budget \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
2013-14 Budget	1,800	1,836	1,880	1,918	1,918
2nd Appropriation					
Revised Wage Parameters	12	16	28	42	43
FMA Section 16B Rollovers from 2012-13					
Office of the Commissioner for Sustainability and the Environment (Operations)	262	-	-	-	-
Heritage Grants	250	-	-	-	-
2014-15 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	38
2014-15 Budget	2,324	1,852	1,908	1,960	1,999

Table 21: Changes to appropriation—Capital Injections, Controlled

	2013-14 Est Outcome \$'000	2014-15 Budget \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
2013-14 Budget	10,455	2,044	1,688	1,733	1,733
2nd Appropriation					
Living Murray Water Entitlements	2,968	-	-	-	-
FMA Section 16B Rollovers from 2012-13					
Carbon Neutral Government	2,191	-	-	-	-
Gungahlin – The Valley Ponds and Stormwater Harvesting Scheme	1,396	-	-	-	-
Inner North Stormwater Reticulation Network	521	-	-	-	-
Whole-of-Government Geospatial Amalgamation	190	-	-	-	-
Canberra Integrated Urban Waterway Program	177	-	-	-	-
North Weston/Molonglo Stormwater Harvesting Scheme	143	-	-	-	-
Partial Reconstruction of Gudgenby Homestead and Acquisition of Historic Collections	66	-	-	-	-
Gungahlin to City Transit Corridor	62	-	-	-	-
Transport for Canberra – Park and Ride Facilities – ESDD Planning	44	-	-	-	-
2014-15 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	4

	2013-14 Est Outcome	2014-15 Budget	2015-16 Estimate	2016-17 Estimate	2017-18 Estimate
Transfer – Carbon Neutral Government Funding from Government Payment for Outputs	271	468	-	-	-
Transfer – Gungahlin to City Transit Corridor to Capital Metro Agency	(433)	-	-	-	-
Revised Funding Profile – Enhancement of eDevelopment Interface	(500)	500	-	-	-
Revised Funding Profile – Gungahlin – The Valley Ponds and Stormwater Harvesting Scheme	(600)	600	-	-	-
Revised Funding Profile – Inner North Stormwater Reticulation System	(306)	234	72	-	-
Revised Funding Profile – Transport for Canberra – Park and Ride Facilities – ESDD Planning	(60)	60	-	-	-
Revised Funding Profile – Upgrade to Critical Document Management System	(300)	300	-	-	-
Revised Funding Profile – Whole-of-Government Geospatial Amalgamation	(190)	190	-	-	-
Supplementation for Additional Pay Period in 2015-16	-	1,487	-	-	-
2014-15 Budget	16,095	5,883	1,760	1,733	1,737

Table 22: Changes to appropriation—Capital Injections, Territorial

	2013-14 Est Outcome \$'000	2014-15 Budget \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
2013-14 Budget	0	0	0	0	0
2014-15 Budget Technical Adjustments					
Supplementation for Additional Pay Period in 2015-16	-	31	-	-	-
2014-15 Budget	0	31	0	0	0

Financial Statements

Table 23: Environment and Sustainable Development Directorate: Operating Statement

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

Table 24: Environment and Sustainable Development Directorate: Balance Sheet

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

Table 25: Environment and Sustainable Development Directorate: Cash Flow Statement

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

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

Table 26: Environment and Sustainable Development Directorate: Statement of Changes in Equity

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

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

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

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

Balance Sheet

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

Cash Flow Statement

Variations in the statement are explained above.

Statement of Changes in Equity

Variations in the statement are explained above.

Table 27: Environment and Sustainable Development Directorate: Statement of Income and Expenses on behalf of the Territory

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

Table 28: Environment and Sustainable Development Directorate: Statement of Assets and Liabilities on behalf of the Territory

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

Table 29: Environment and Sustainable Development Directorate: Cash Flow Statement on behalf of the Territory

2013-14 Budget		2013-14 Est Outcome \$'000	2014-15 Budget \$'000	Variance %	2015-16 Estimate \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
1,800	Cash from Government for EBT	2,324	1,852	-20	1,908	1,960	1,999
65,610	Taxes, Fees and Fines	64,245	66,155	3	70,708	72,235	73,777
43	Interest Received	43	43	-	45	45	45
3,984	Other Receipts	5,372	3,984	-26	4,136	4,275	4,429
71,437	Operating Receipts	71,984	72,034	..	76,797	78,515	80,250
Payments							
671	Related to Employees	681	693	2	741	731	740
96	Related to Superannuation	98	100	2	104	107	109
737	Related to Supplies and Services	999	751	-25	786	801	815
2	Borrowing Costs	2	2	-	2	2	2
494	Grants and Purchased Services	744	506	-32	506	519	533
5	Other	5	5	-	5	5	5
69,465	Territory Receipts to Government	69,488	70,010	1	74,717	76,383	78,079
71,470	Operating Payments	72,017	72,067	..	76,861	78,548	80,283
-33	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-33	-33	-	-64	-33	-33
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
0	Capital Injections from Government	0	31	#	0	0	0
0	Financing Receipts	0	31	#	0	0	0
0	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	0	31	#	0	0	0
-33	NET INCREASE / (DECREASE) IN CASH HELD	-33	-2	94	-64	-33	-33

2013-14 Budget		2013-14 Est Outcome	2014-15 Budget	Variance	2015-16 Estimate	2016-17 Estimate	2017-18 Estimate
1,130	CASH AT THE BEGINNING OF REPORTING PERIOD	2,753	2,720	-1	2,718	2,654	2,621
1,097	CASH AT THE END OF REPORTING PERIOD	2,720	2,718	..	2,654	2,621	2,588

Table 30: Environment and Sustainable Development Directorate: Statement of Changes in Equity on behalf of the Territory

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

Notes to the Territorial Budget Statements

Statement of Income and Expenses on Behalf of the Territory

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

Statement of Assets and Liabilities on Behalf of the Territory

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

Cash Flow Statement on Behalf of the Territory

Variations in the statement are explained in the notes above.

Statement of Changes in Equity on Behalf of the Territory

Variations in the statement are explained in the notes above.