



Australian Capital Territory

Budget

2015-16

Budget Statements
Environment and Planning Directorate

For Canberra

Guide to the Budget Papers

Structure and content of the 2015-16 Budget Papers

The 2015-16 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 2015-16 Budget and forward estimates for the general government sector, the public trading enterprise sector and the total Territory Government. Details of the projected 2015-16 Budget results are provided, as well as background information on the development of the 2015-16 Budget, including economic conditions and federal financial relations.

Also provides an overview of the Territory's infrastructure investment program and details of the 2015-16 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 PLANNING DIRECTORATE

Purpose

The Environment and Planning 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.

2015-16 Priorities

Priorities to be pursued by the Directorate in 2015-16 include:

Planning

- building an integrated transport network to shape the way the ACT grows and prospers by delivering outcomes relating to active travel, parking, light rail, buses, freight, reducing transport emissions and healthy weight;
- promoting development of infrastructure that provides choices in how Canberrans live, travel and where they work; through implementing the *ACT Planning Strategy*, to focus on urban renewal around commercial centres and building an integrated transport network;
- continuing to deliver city-wide urban land and transport plans and policies that underpin planning for the future urban growth, land supply, planning for major infrastructure for future urban areas and the character and structure of our city;
- 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;
 - implementation of master plans through the *Better Connections to Better Places* program;

- participating in, and leading components of, regional planning in partnership with NSW government agencies; and
- participating in national forums on analysis and development of national transport and infrastructure strategies and policies.
- providing leadership in place making through current projects and policies with a focus on people, design and the public realm as cities become more compact;
- continuing to reform the planning system and other regulations by working with industry to enhance the eDevelopment platform;
- assessing development proposals, including lease variations in accordance with the Territory Plan;
- supporting the Government and ACT Heritage Council to recognise, protect, conserve and promote the ACT's heritage places and objects;
- celebrating, promoting, caring for and conserving the ACT's cultural heritage, including local Aboriginal heritage;
- improving building standards in the ACT by finalising and implementing the Building Act review to improve the building outcomes in the ACT;

Environment

- improving the water quality in the ACT's waterways through improved catchment management and governance arrangements and implementing the Commonwealth's \$85 million in funding for Murray Darling Basin Priority Projects;
- maintain integrity of our natural systems and land use planning to manage city growth through implementation of the *National Landcare Program*;
- transitioning the ACT economy towards zero net emissions by 2060, and carbon neutrality in the Government's operations and service delivery by 2020 through the roll out of the climate change action plan – AP2 and the *ACT Government Carbon Neutral Framework*;
- 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;
- implementing *Striking the Balance*, ACT's Water Strategy;
- working with TAMS to achieve the targets set in the *ACT Waste Management Strategy 2011-2025*;

- supporting one stop shop reforms and offsets policy; and
- working with the ACT Natural Resource Management Council, community, governments, landholders, industry, the local Aboriginal community, and scientific and research organisations to improve our natural resources including through the Commonwealth Government's *National Landcare Program*.

Estimated Employment Level

Table 1: Estimated Employment Level

	2013-14 Actual Outcome	2014-15 Budget	2014-15 Estimated Outcome	2015-16 Budget
Staffing (FTE)¹	423	419	292 ²	297

Note(s):

1. Includes the Office of the Commissioner for Sustainability and the Environment.
2. The 2014-15 Estimated Outcome has decreased from the 2014-15 Budget due to Administrative Arrangements 2014 (No 2). These arrangements transferred regulatory functions and associated FTE's out of the Environment and Planning Directorate into the newly created Access Canberra.

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.

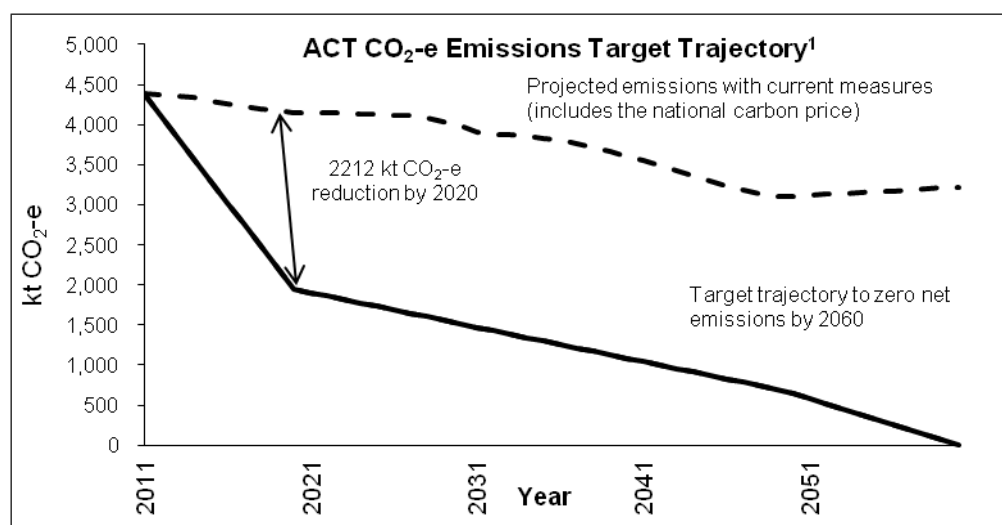
The Directorate will raise awareness of climate change through engaging with the community, building partnerships in mitigation and adaptation and developing effective offset options.

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;
- implement a carbon neutral framework for the Government;
- promote business and community engagement on climate change through the Actsmart sustainability hub and programs, the AP2 Community Engagement Strategy and the Climate Change Council; and

- develop a sustainable transport network through the implementation of *Transport for Canberra* to achieve mode shift and promote active living.

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 2015-16 where the Directorate will:

- support the deployment of large scale renewable energy generation;
- foster the development of the renewable industry and research and training sectors in the ACT;
- support the uptake of renewable energy such as GreenPower; 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 Water Supply and Improving Quality

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 timelines 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 2015-16 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;
- continue to implement the *ACT Waste Management Strategy*;
- protect and enhance the condition of ACT's biodiversity;
- increase community and industry awareness, involvement, management and protection of our natural and built environment; 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 2015-16 the Directorate will:

- implement the *ACT Planning Strategy* through a range of actions including:
 - master planning for centres to provide direction for future change and growth including sustainable design outcomes;
 - Capital Metro urban renewal and City Plan implementation through the City and Northbourne Urban Design Framework;
 - 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 *ACT 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 strategic land use and transport plans and policies.
- 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;
- support the work of the Government Architect;
- continue to work with surrounding local and State Governments to develop regional planning for Canberra;
- implementing the *Building an Integrated Transport Network* which includes:
 - strategies for active travel, parking, low emission vehicles and freight;
 - Light Rail Network Master Plan;
 - providing technical support to the Capital Metro Agency;
 - monitoring and evaluating networks and public transport to inform new network planning; and
 - identifying park and ride, bike and ride and active travel 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; and
- improve the sustainability of buildings through the application of building policy and compliance activities.

Strategic Indicator 5: Develop and implement city-wide urban land and transport policies and action plans that underpin planning for the future urban growth, land supply, planning for major infrastructure for future urban areas in a coordinated way across government.

Strategic Objective 6

Achieve and Maintain Effective Regulatory Systems

This objective will be achieved through continuous review and enhancement of the legislation and policy 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 and amendment of the *Building Act 2004*;
- implement initiatives announced by the Government on affordable housing;
- ensure compliance with the *Heritage Act 2004* and associated regulations; and
- identify opportunities for better integration of the National Capital Plan and Territory Plan.

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

Output Classes

Output Class 1: Planning

Table 2: Output Class 1: Planning

	2014-15 Estimated Outcome \$'000	2015-16 Budget¹ \$'000
Total Cost²	72,712	30,731
Government Payment for Outputs	33,356	28,471

Note(s):

1. The 2015-16 Budget decreases from the 2014-15 estimated outcome due to Administrative Arrangements 2014 (No 2). These arrangements transferred regulatory functions out of the Environment and Planning Directorate into the newly created Access Canberra.
2. Total cost includes depreciation and amortisation of \$1.035 million in 2014-15 and \$1.396 million in 2015-16. Total cost in 2014-15 also includes asset transfers of \$34.340 million.

Output 1.1: Construction and Services¹

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

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000
Total Cost²	10,601	n/a
Government Payment for Outputs	7,773	n/a

Note(s):

1. Output 1.1: Construction and Services was abolished on 15 December 2014 under Administrative Arrangements 2014 (No 2) as regulatory functions were transferred to Access Canberra.
2. Total cost includes waivers of \$1.701 million in 2014-15.

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 Delivery¹

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000
Total Cost²	14,597	16,798
Government Payment for Outputs	13,311	15,317

Note(s):

1. The 2014-15 Estimated Outcome and 2015-16 Budget for Planning Delivery includes the Office of the Surveyor-General which was previously under Output 1.1: Construction and Services.
2. Total cost includes depreciation and amortisation of \$0.232 million in 2014-15 and \$0.612 million in 2015-16.

Output 1.3: Strategic Planning

Provision of high quality professional services in strategic and land planning, sustainable transport planning (including *Building an Integrated Transport Network*) and planning for land release that encourages high quality urban design.

Table 5: Output 1.3: Strategic Planning

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000
Total Cost¹	45,915	12,212
Government Payment for Outputs	10,782	11,501

Note(s):

1. Total cost includes asset transfers of \$34.340 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

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000
Total Cost	1,599	1,721
Government Payment for Outputs	1,490	1,653

Output Class 2: Environment

Table 7: Output Class 2: Environment

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000
Total Cost¹	39,178 ²	31,568
Government Payment for Outputs	31,737	24,595

Note(s):

1. Total cost is supplemented by revenue received from the Commonwealth Government.
2. Total cost in 2014-15 includes an asset transfer of \$2.968 million.

Output 2.1: Environment

Help protect the ACT's natural environment through:

- the implementation of programs responding to natural resource management as part of the Commonwealth's *National Landcare 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;
- policy development of regulatory activities to protect and enhance the natural and built environment; and
- promotion and education of the community regarding the ACT's natural environment.

Table 8: Output 2.1: Environment

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000
Total Cost¹	21,068 ²	16,176
Government Payment for Outputs	15,073	14,087

Note(s):

1. Total cost is supplemented by revenue received from the Commonwealth Government under the *National Landcare Program (previously called Caring for our Country)* of \$1.359 million in 2014-15 and \$1.087 million in 2015-16.
2. Total cost in 2014-15 includes a transfer of water entitlements of \$2.968 million.

Output 2.2: Environment Protection and Water Regulation¹

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 9: Output 2.2: Environment Protection and Water Regulation¹

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000
Total Cost	2,515	n/a
Government Payment for Outputs	2,343	n/a

Note(s):

1. Output 2.2: Environment Protection and Water Regulation was abolished on 15 December 2014 under Administrative Arrangements 2014 (No 2) as regulatory functions were transferred to Access Canberra.

Output 2.3: Sustainability and Climate Change

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

- ACT Climate Change Strategy and Action Plan – AP2;
- investments 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 10: Output 2.3: Sustainability and Climate Change

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000
Total Cost¹	15,595	15,392
Government Payment for Outputs	14,321	10,508

Note(s):

1. Total cost is supplemented by revenue from the *Energy Efficiency (Cost of Living) Improvement Scheme* of \$2.693 million in 2015-16.

Output Class 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 11: Output Class EBT: Office of the Commissioner for Sustainability and the Environment

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000
Total Cost¹	1,830	1,416
EBT Payment for Outputs	1,751	1,402

Note(s):

1. Total cost in 2014-15 includes depreciation of \$0.023 million and an asset transfer of \$0.041 million.

Accountability Indicators

Output Class 1: Planning

Output 1.1: Construction and Services¹

Table 12: Accountability Indicators Output 1.1

	2014-15 Targets	2014-15 Estimated Outcome ²	2015-16 Targets ³
a. Percentage of audits/investigations undertaken in respect to:			
- building applications lodged	10%	10%	n/a
- new electrical installations	100%	99%	n/a
- new commercial gas installations	100%	99%	n/a
- new sewerage connections	100%	98%	n/a
- new photovoltaic installations	100%	98%	n/a
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.	100%	99%	n/a
c. 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%	n/a
d. Level of satisfaction with the Directorate's customer services in relation to development and building application services. ⁴	80%	n/a	n/a
e. Regulatory and Process Reform. ⁵	Dec 2014	Dec 2014	n/a

Notes:

- Output 1.1: Construction and Services was abolished on 15 December 2014 under Administrative Arrangements 2014 (No 2) as regulatory functions were transferred to Access Canberra.
- The 2014-15 Estimated Outcome is based on the performance reported at the 2014-15 Half Yearly Statement of Performance.
- The 2015-16 Targets will be reported under Access Canberra.
- The customer satisfaction survey was not conducted until 2015 and will be reported under Access Canberra.
- Indicator discontinued.

Output 1.2: Planning Delivery

Table 13: Accountability Indicators Output 1.2

	2014-15 Targets	2014-15 Estimated Outcome	2015-16 Targets
a. Development application processing times: - average processing time in working days	45	45	45
- median processing time in working days	30	30	30
b. Percentage of development application decisions made within statutory deadlines.	75%	70%	75%
c. Percentage of development applications appeals resolved by mediation in relation to development proposals.	35%	40%	35%
d. Percentage of ACT Civil and Administrative Tribunal (ACAT) decisions which uphold the Directorate's original decision.	85%	100%	85%

Output 1.3: Strategic Planning

Table 14: Accountability Indicators Output 1.3

	2014-15 Targets	2014-15 Estimated Outcome	2015-16 Targets
a. Provide the Minister with the Annual Report Card on Transport for Canberra.	Jun 2015	Sep 2014	Jun 2016
b. Completion and publication of Master Plans ¹ .	5	2	5
c. Number of Planning and Development Forums held during the year to assist in community consultations.	6	5	6

Notes:

1. Publication of some master plans has been delayed to allow further consideration of community consultation and government priorities.

Output 1.4: Heritage

Table 15: Accountability Indicators Output 1.4

	2014-15 Targets	2014-15 Estimated Outcome	2015-16 Targets
a. Notification on the legislation register of Heritage Council Decisions within 3 working days of the decision. ¹	100%	100%	n/a
b. Notification on the legislation register of Heritage Council Decisions within 5 working days of the decision. ²	n/a	n/a	100%

Notes:

1. Indicator discontinued and replaced with indicator 1.4 (b).
2. New Indicator which replaces indicator 1.4 (a). The indicator was changed following a change in the legislation which now allows 5 working days to notify heritage decisions.

Output Class 2: Environment

Output 2.1: Environment

Table 16: Accountability Indicators Output 2.1

	2014-15 Targets	2014-15 Estimated Outcome	2015-16 Targets
a. Commence public consultation on the review of the management plan for Canberra Nature Park. ¹	Jun 2015	Jun 2015	n/a
b. Submit twice yearly progress reports to the Commonwealth for the <i>Caring for our Country</i> initiative. ²	2	2	n/a
c. 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. ³	Mar 2015	Jun 2015	Mar 2016
d. Submit twice yearly progress reports to the Commonwealth for the <i>National Landcare Program</i> . ⁴	n/a	n/a	2
e. Prepare a draft Catchment Management Plan for the Upper Murrumbidgee Catchment. ⁵	n/a	n/a	Jun 2016

Notes:

1. Indicator discontinued.
2. Indicator discontinued and replaced with indicator 2.1 (d).
3. This indicator was previously reported under Output 2.3: Sustainability and Climate Change.
4. New indicator which replaces indicator 2.1 (b).
5. New indicator.

Output 2.2: Environment Protection and Water Regulation¹

Table 17: Accountability Indicators Output 2.2

	2014-15 Targets	2014-15 Estimated Outcome ²	2015-16 Targets ³
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 authorisations and Environmental Agreements.	100%	100%	n/a
b. Prepare and submit National Environment Protection Measure jurisdictional reports to the National Environment Protection Council within agreed timeframes.	Sep 2014	Sep 2014	n/a
c. Assess and prepare a public report on air quality in the ACT annually which is to be published on the Directorate's website. ⁴	Jun 2015	n/a	n/a
d. Administer licence and entitlement applications under the <i>Water Resources Act 2007</i> within 20 working days.	100%	97%	n/a

Notes:

1. Output 2.2: Environment Protection and Water Regulation was abolished on 15 December 2014 under Administrative Arrangements 2014 (No 2) as regulatory functions were transferred to Access Canberra.
2. The 2014-15 Estimated Outcome is based on the performance reported at the 2014-15 Half Yearly Statement of Performance.
3. The 2015-16 Targets will be reported under Access Canberra.
4. As the target date is June 2015 this will be reported under Access Canberra.

Output 2.3: Sustainability and Climate Change

Table 18: Accountability Indicators Output 2.3

	2014-15 Targets	2014-15 Estimated Outcome	2015-16 Targets
a. Oversee the actions of the ACT Climate Change Strategy and Action Plan – AP2: - publish an annual inventory - publish an annual report on emissions targets	Oct 2014 Jan 2015	Sep 2014 Dec 2014	Oct 2015 Jan 2016
b. Greenhouse Gas Emissions reduced through the Carbon Neutral Fund. ¹	8,622 tonnes	8,622 tonnes	n/a
c. Number of households assisted by Outreach. ²	1,000	1,430	600
d. Increase in the number of businesses or offices assisted to improve energy and water efficiency, reduce waste and increase recycling. ³	10%	25%	10%
e. Provide advice to Government on the auction process for wind energy generation. ⁴	Jun 2015	Jun 2015	n/a
f. Estimated total electricity saved from Carbon Neutral Government Fund projects. ⁵	n/a	n/a	10,000MWh

Notes:

- Indicator discontinued and replaced with indicator 2.3 (f).
- The Outreach program has exceeded performance targets due to community organisations increasing referral rates by focusing on community engagement and conducting energy efficiency workshops. The target for 2015-16 has decreased as certain activities will be delivered through the *Energy Efficiency (Cost of Living) Improvement Scheme Tier 1*.
- The increase in the 2014-15 Estimated Outcome from the 2014-15 Target is mainly due to a large number of tenants at the Tuggeranong Hyperdome being successful in receiving the accreditation.
- Indicator discontinued.
- New indicator which replaces indicator 2.3 (b).

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

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

Table 19: Accountability Indicators Output EBT

	2014-15 Targets	2014-15 Estimated Outcome	2015-16 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 2014	Sep 2014	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 2014	Sep 2014	Sep 2015

Changes to Appropriation

Table 20: Changes to appropriation—Government Payment for Outputs, Controlled

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
2014-15 Budget	73,187	62,276	61,854	62,809	62,809
FMA Section 16B Rollovers from 2013-14					
Master Planning Program – Group Centres, Transport Corridors and Rural Villages	751	-	-	-	-
Sustainability Data Management System	507	-	-	-	-
Progressing Actions on Climate Change	382	-	-	-	-
Tune Up Canberra	284	-	-	-	-
Implementing Water Reform in the Murray-Darling Basin	274	-	-	-	-
Actsmart Programs	245	-	-	-	-
Energy Efficiency Scheme Administration	198	-	-	-	-
Continuation of Urban Infill Programs (Feasibility)	187	-	-	-	-
Threatened Species Conservation	174	-	-	-	-
Government Architect	152	-	-	-	-
Australian Energy Market Commission Costs	139	-	-	-	-
Whole-of-Government Geospatial Amalgamation	138	-	-	-	-
Canberra and Urban Regional Futures	125	-	-	-	-
Molonglo Valley – Finalisation of Stage 2 and Commencement of Stage 3 Planning (Feasibility)	106	-	-	-	-
Caring for Our Country Complementary Investment	103	-	-	-	-
Review of Environment Protection Act and Environment Conservation Legislation	100	-	-	-	-
Water for the future NPP – States	88	-	-	-	-
East Lake – Planning and Design Framework Implementation (Feasibility)	71	-	-	-	-
ACT Light Rail Master Plan (Feasibility)	59	-	-	-	-
Kangaroo Population Monitoring and Research	54	-	-	-	-
Greenfields Planning for Affordable Housing (Feasibility)	51	-	-	-	-

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
East Lake Sustainable Urban Renewal	36	-	-	-	-
Utilities Reform for Effective Regulation	36	-	-	-	-
Transport for Canberra – Transport Information	20	-	-	-	-
Fish Stocking	11	-	-	-	-
Molonglo Stage 2 – Suburbs 3 & 4 Environmental Impact Statement and Clearances (Feasibility)	8	-	-	-	-
2015-16 Budget Policy Adjustments					
Canberra and Urban Regional Futures	-	250	250	-	-
One Stop Shop for Environmental Approvals	-	239	247	254	257
Support for Building Industry – eDevelopment Renovation Project	-	-	-	300	300
Upper Murrumbidgee Waterwatch Program	-	460	470	481	493
Contribution to Urban Renewal and Access Canberra	-	(58)	(37)	(42)	(42)
General Savings	-	(2,974)	(2,854)	(2,882)	(130)
2015-16 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	1,100
Revised Superannuation Parameters	-	141	117	74	(32)
Transfer – Regulatory Services to Chief Minister, Treasury and Economic Development Directorate	(7,626)	(13,695)	(14,131)	(14,322)	(14,527)
Revised Funding Profile – ACT Light Rail Master Plan (Feasibility)	(400)	400	-	-	-
Revised Funding Profile – Actsmart Programs	(100)	100	-	-	-
Revised Funding Profile – Canberra and Urban Regional Futures	(125)	125	-	-	-
Revised Funding Profile – City Plan Implementation	(150)	150	-	-	-
Revised Funding Profile – Continuation of Urban Infill Programs (Feasibility)	(75)	75	-	-	-
Revised Funding Profile – East Lake – Planning and Design Framework Implementation (Feasibility)	(147)	147	-	-	-

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
Revised Funding Profile – Extension of Energy Efficiency Improvement Scheme	(258)	258	-	-	-
Revised Funding Profile – Greenfields Planning for Affordable Housing (Feasibility)	(250)	250	-	-	-
Revised Funding Profile – Implementing Water Reform in the Murray-Darling Basin	(440)	440	-	-	-
Revised Funding Profile – Infill Development Infrastructure Studies (Feasibility)	(310)	310	-	-	-
Revised Funding Profile – Kangaroo Population Monitoring and Research	(33)	33	-	-	-
Revised Funding Profile – Master Planning Program – Group Centres, Transport Corridors and Rural Villages	(1,200)	1,200	-	-	-
Revised Funding Profile – Molonglo Valley – Finalisation of Stage 2 and Commencement of Stage 3 Planning (Feasibility)	(300)	300	-	-	-
Revised Funding Profile – Progressing Actions on Climate Change	(200)	200	-	-	-
Revised Funding Profile – Sustainability Data Management System	(340)	340	-	-	-
Revised Funding Profile – Threatened Species Conservation	(239)	239	-	-	-
Revised Funding Profile – Urban Development Sequence for Affordable Housing (Feasibility)	(200)	200	-	-	-
Commonwealth Grant – Water for the Future	-	1,660	-	-	-
2015-16 Budget	65,093	53,066	45,916	46,672	50,228

Table 21: Changes to appropriation—Territorial

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
2014-15 Budget	1,852	1,908	1,960	1,999	1,999
FMA Section 16B Rollovers from 2013-14					
Office of the Commissioner for Sustainability and the Environment (Operations)	405	-	-	-	-
Heritage Grants	262	-	-	-	-
2015-16 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	40
2015-16 Budget	2,519	1,908	1,960	1,999	2,039

Table 22: Changes to appropriation—Capital Injections, Controlled

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
2014-15 Budget	5,883	1,760	1,733	1,737	1,737
FMA Section 16B Rollovers from 2013-14					
Carbon Neutral Government	4,082	-	-	-	-
Living Murray Water Entitlements	2,968	-	-	-	-
Enhancement of eDevelopment Interface	251	-	-	-	-
North Weston/Molonglo Stormwater Harvesting Scheme	130	-	-	-	-
Inner North Stormwater Reticulation Network	88	-	-	-	-
Gungahlin to City Transit Corridor	62	-	-	-	-
Gungahlin – The Valley Ponds and Stormwater Harvesting Scheme	28	-	-	-	-
2013-14 Capital Upgrades	20	-	-	-	-
Transport for Canberra – Park and Ride and Bike and Ride Facilities – ESDD Planning	9	-	-	-	-
Upgrade to Critical Document Management System	(50)	-	-	-	-
2015-16 Budget Policy Adjustments					
Support for Building Industry – eDevelopment Renovation Project	-	1,386	495	-	-

	2014-15 Estimated Outcome \$'000	2015-16 Budget \$'000	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
2015-16 Budget Technical Adjustments					
Capital Upgrades Indexation	-	-	-	-	4
Revised Funding Profile – Enhancement of eDevelopment Interface	(750)	750	-	-	-
Commonwealth Grants – Water for the Future	-	1,590	-	-	-
2015-16 Budget	12,721	5,486	2,228	1,737	1,741

Financial Statements

Table 23: Environment and Planning Directorate: Operating Statement

2014-15 Budget		2014-15 Est outcome	2015-16 Budget	Variance	2016-17 Estimate	2017-18 Estimate	2018-19 Estimate
\$'000		\$'000	\$'000	%	\$'000	\$'000	\$'000
	Revenue						
73,187	Government Payment for Outputs	65,093	53,066	-18	45,916	46,672	50,228
3,679	User Charges - Non ACT Government	2,553	969	-62	1,149	1,205	1,351
528	User Charges - ACT Government	45	2,910	#	2,938	2,799	51
37	Interest	37	38	3	38	38	38
2,214	Other Revenue	2,381	2,492	5	2,493	1,976	1,976
2,025	Resources Received Free of Charge	1,620	1,223	-25	1,232	1,277	1,274
81,670	Total Revenue	71,729	60,698	-15	53,766	53,967	54,918
	Expenses						
36,280	Employee Expenses	32,262	27,771	-14	26,057	26,334	26,639
6,500	Superannuation Expenses	5,836	5,514	-6	5,396	5,358	5,318
32,313	Supplies and Services	28,466	23,163	-19	17,616	18,345	18,930
1,087	Depreciation and Amortisation	1,035	1,396	35	1,389	1,765	1,765
101	Borrowing Costs	63	41	-35	44	44	46
1,780	Grants and Purchased Services	2,334	2,046	-12	2,055	1,334	1,166
36,455	Other Expenses	41,894	2,368	-94	2,471	2,403	2,665
3,310	Transfer Expenses	0	0	-	0	0	0
117,826	Total Expenses	111,890	62,299	-44	55,028	55,583	56,529
-36,156	Operating Result	-40,161	-1,601	96	-1,262	-1,616	-1,611

Table 24: Environment and Planning Directorate: Balance Sheet

Budget as at 30/6/15		Est outcome as at 30/6/15	Budget as at 30/6/16	Variance	Estimate as at 30/6/17	Estimate as at 30/6/18	Estimate as at 30/6/19
\$'000		\$'000	\$'000	%	\$'000	\$'000	\$'000
Current Assets							
6,725	Cash and Cash Equivalents	7,021	6,009	-14	6,484	6,959	7,434
7,069	Receivables	8,906	10,385	17	11,903	13,421	14,939
56	Other Current Assets	5	5	-	5	5	5
13,850	Total Current Assets	15,932	16,399	3	18,392	20,385	22,378
Non Current Assets							
11,612	Receivables	3,976	3,976	-	3,976	3,976	3,976
8,054	Property, Plant and Equipment	6,597	5,749	-13	5,175	4,601	4,027
2,165	Intangibles	2,061	2,749	33	4,018	3,030	2,042
1,533	Capital Works in Progress	1,185	3,878	227	2,492	2,492	2,496
23,364	Total Non Current Assets	13,819	16,352	18	15,661	14,099	12,541
37,214	TOTAL ASSETS	29,751	32,751	10	34,053	34,484	34,919
Current Liabilities							
3,128	Payables	1,805	1,903	5	2,001	2,099	2,197
860	Finance Leases	155	189	22	223	257	291
15,079	Employee Benefits	11,682	10,662	-9	10,857	11,048	11,234
456	Other Liabilities	180	166	-8	152	138	124
19,523	Total Current Liabilities	13,822	12,920	-7	13,233	13,542	13,846
Non Current Liabilities							
406	Finance Leases	161	127	-21	93	59	25
1,137	Employee Benefits	880	931	6	988	1,023	1,058
93	Other	92	92	-	92	92	92
1,636	Total Non Current Liabilities	1,133	1,150	2	1,173	1,174	1,175
21,159	TOTAL LIABILITIES	14,955	14,070	-6	14,406	14,716	15,021
16,055	NET ASSETS	14,796	18,681	26	19,647	19,768	19,898
REPRESENTED BY FUNDS EMPLOYED							
9,754	Accumulated Funds	8,495	12,380	46	13,346	13,467	13,597
6,301	Reserves	6,301	6,301	-	6,301	6,301	6,301
16,055	TOTAL FUNDS EMPLOYED	14,796	18,681	26	19,647	19,768	19,898

Table 25: Environment and Planning Directorate: Statement of Changes in Equity

Budget as at 30/6/15		Est outcome as at 30/6/15	Budget as at 30/6/16	Variance	Estimate as at 30/6/17	Estimate as at 30/6/18	Estimate as at 30/6/19
\$'000		\$'000	\$'000	%	\$'000	\$'000	\$'000
	Opening Equity						
40,027	Opening Accumulated Funds	36,220	8,495	-77	12,380	13,346	13,467
6,301	Opening Asset Revaluation Reserve	6,301	6,301	-	6,301	6,301	6,301
46,328	Balance at the Start of the Reporting Period	42,521	14,796	-65	18,681	19,647	19,768
	Comprehensive Income						
-36,156	Operating Result for the Period	-40,161	-1,601	96	-1,262	-1,616	-1,611
-36,156	Total Comprehensive Income	-40,161	-1,601	96	-1,262	-1,616	-1,611
	Transactions Involving Owners Affecting Accumulated Funds						
5,883	Capital Injections	12,721	5,486	-57	2,228	1,737	1,741
0	Inc/Dec in Net Assets due to Admin Restructure	-285	0	100	0	0	0
5,883	Total Transactions Involving Owners Affecting Accumulated Funds	12,436	5,486	-56	2,228	1,737	1,741
	Closing Equity						
9,754	Closing Accumulated Funds	8,495	12,380	46	13,346	13,467	13,597
6,301	Closing Asset Revaluation Reserve	6,301	6,301	-	6,301	6,301	6,301
16,055	Balance at the End of the Reporting Period	14,796	18,681	26	19,647	19,768	19,898

Table 26: Environment and Planning Directorate: Cash Flow Statement

2014-15 Budget		2014-15 Est outcome \$'000	2015-16 Budget \$'000	Variance %	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
73,187	Cash from Government for Outputs	65,093	53,066	-18	45,916	46,672	50,228
4,588	User Charges	1,278	4,260	233	4,468	4,385	1,783
37	Interest Received	37	38	3	38	38	38
4,194	Other Receipts	4,361	4,485	3	4,500	4,060	4,060
82,006	Operating Receipts	70,769	61,849	-13	54,922	55,155	56,109
Payments							
35,526	Related to Employees	31,204	28,800	-8	25,865	26,168	26,478
6,406	Related to Superannuation	5,742	5,420	-6	5,302	5,264	5,224
30,974	Related to Supplies and Services	27,532	22,794	-17	17,318	18,075	18,665
101	Borrowing Costs	63	41	-35	44	44	44
1,805	Grants and Purchased Services	2,359	2,071	-12	2,080	1,359	1,191
3,678	Other	4,076	3,735	-8	3,838	3,770	4,032
3,310	Territory Receipts to Government	0	0	-	0	0	0
81,800	Operating Payments	70,976	62,861	-11	54,447	54,680	55,634
206	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	-207	-1,012	-389	475	475	475
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
2,514	Purchase of Property, Plant and Equipment and Capital Works	5,270	4,035	-23	738	247	251
1,882	Issue of Loan	5,964	1,451	-76	1,490	1,490	1,490
4,396	Investing Payments	11,234	5,486	-51	2,228	1,737	1,741
-4,396	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-11,234	-5,486	51	-2,228	-1,737	-1,741

2014-15 Budget		2014-15 Est outcome \$'000	2015-16 Budget \$'000	Variance %	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
CASH FLOWS FROM FINANCING ACTIVITIES							
	Receipts						
5,883	Capital Injections from Government	12,721	5,486	-57	2,228	1,737	1,741
5,883	Financing Receipts	12,721	5,486	-57	2,228	1,737	1,741
5,883	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	12,721	5,486	-57	2,228	1,737	1,741
1,693	NET INCREASE / (DECREASE) IN CASH HELD	1,280	-1,012	-179	475	475	475
5,032	CASH AT THE BEGINNING OF REPORTING PERIOD	5,741	7,021	22	6,009	6,484	6,959
6,725	CASH AT THE END OF REPORTING PERIOD	7,021	6,009	-14	6,484	6,959	7,434

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs:
 - the decrease of \$8.094 million in the 2014-15 estimated outcome from the original budget is mainly due to the transfer of regulatory functions to Access Canberra under *Administrative Arrangements 2014 (No.2)* (\$7.626 million) and the rollover of funding for initiatives to 2015-16 from 2014-15 (\$4.667 million), partially offset by the rollover of funding for initiatives from 2013-14 to 2014-15 (\$4.299 million); and
 - the decrease of \$12.027 million in the 2015-16 Budget from the 2014-15 estimated outcome is mainly due to the full year impact of the transfer of regulatory functions to Access Canberra under *Administrative Arrangements 2014 (No.2)* (a further \$6.069 million was transferred), savings of \$3.032 million and the partial cessation of initiatives (net of rollovers from 2014-15 into 2015-16) (\$4.353 million), partially offset by new initiatives (\$0.949 million).
- user charges – Non ACT Government:
 - the decrease of \$1.126 million in the 2014-15 estimated outcome from the original budget is mainly due to the transfer of revenue, in particular Extension of Time revenue, to Access Canberra under *Administrative Arrangements 2014 (No.2)*; and
 - the decrease of \$1.584 million in the 2015-16 Budget from the 2014-15 estimated outcome is mainly due to the transfer of revenue, in particular Extension of Time To Build revenue, to Access Canberra under *Administrative Arrangements 2014 (No.2)*.
- user charges – ACT Government: the increase of \$2.865 million in the 2015-16 Budget from the 2014-15 estimated outcome is due to the revenue received by the Directorate to fund energy programs for the community under the *Energy Efficiency (Cost of Living) Improvement Scheme*.
- employee expenses:
 - the decrease of \$4.018 million in the 2014-15 estimated outcome from the original budget is mainly due to the transfer of regulatory staff to Access Canberra under *Administrative Arrangements 2014 (No.2)* (\$5.244 million), partially offset by the movement of funding for staff under the *Water for the Future* project from consultants into employee expenses (\$0.922 million); and
 - the decrease of \$4.491 million in the 2015-16 Budget from the 2014-15 estimated outcome is mainly due to the full year impact of the transfer of regulatory staff to Access Canberra under *Administrative Arrangements 2014 (No.2)* (a further \$4.170 million was transferred).

- supplies and services:
 - the decrease of \$3.847 million in the 2014-15 estimated outcome from the original budget is mainly due to the rollover of funding for initiatives to 2015-16 from 2014-15 (\$4.667 million), the transfer of regulatory functions to Access Canberra under *Administrative Arrangements 2014 (No.2)* (\$1.922 million) and the movement of funding for staff under the *Water for the Future* project from consultants into employee expenses (\$0.922 million), partially offset by the rollover of funding for initiatives from 2013-14 to 2014-15 (\$3.773 million); and
 - the decrease of \$5.303 million in the 2015-16 Budget from the 2014-15 estimated outcome is mainly due to the transfer of regulatory functions to Access Canberra under *Administrative Arrangements 2014 (No.2)* (\$3.474 million) and a decrease in funding received from the Commonwealth's *Water for the Future* project (Phase 1 of the project is to be finalised in 2015-16, with Phase 2 being the capital component).
- other expenses:
 - the increase of \$5.439 million in the 2014-15 estimated outcome from the original budget is mainly due to the transfer of water entitlements (\$2.968 million) and an increase in waiver/act of grace expense (\$2.114 million); and
 - the decrease of \$39.526 million in the 2015-16 Budget from the 2014-15 estimated outcome is mainly due to the one-off expenditure for transfer of stormwater projects to TAMS, transfer of water entitlements and the waiver/act of grace.
- transfer expenses: the decrease of \$3.310 million in the 2014-15 estimated outcome from the original budget is due to the transfer of regulatory functions to Access Canberra under *Administrative Arrangements 2014 (No.2)*.

Balance Sheet

- current receivables:
 - the increase of \$1.837 million in the 2014-15 estimated outcome from the original budget is mainly due to the rollover of funding and increased uptake of the Carbon Neutral Government loan facility (\$4.082 million), partially offset by the transfer of regulatory functions to Access Canberra under *Administrative Arrangements 2014 (No.2)* (\$2.587 million); and
 - the increase of \$1.479 million in the 2015-16 Budget from the 2014-15 estimated outcome is mainly due to an increase in the amount available under the Carbon Neutral Government loan facility.
- non current receivables: the decrease of \$7.636 million in the 2014-15 estimated outcome from the original budget is due to the transfer of regulatory functions to Access Canberra under *Administrative Arrangements 2014 (No.2)* (\$1.646 million) and the flow-on effects of the 2013-14 audited financial results.

- property, plant and equipment: the decrease of \$1.457 million in the 2014-15 estimated outcome from the original budget is mainly due to the transfer of equipment (predominantly motor vehicles) to Access Canberra under *Administrative Arrangements 2014 (No.2)*.
- payables: the decrease of \$1.323 million in the 2014-15 estimated outcome from the original budget is mainly due to the flow-on effects of the 2013-14 audited financial results.
- employee benefits:
 - the decrease of \$3.397 million in the 2014-15 estimated outcome from the original budget is mainly due to the transfer of regulatory staff to Access Canberra under *Administrative Arrangements 2014 (No.2)*; and
 - the decrease of \$1.020 million in the 2015-16 Budget from the 2014-15 estimated outcome is mainly due to the transfer of regulatory staff to Access Canberra under *Administrative Arrangements 2014 (No.2)*.

Statement of Changes in Equity

Variations in the statement are explained above.

Cash Flow Statement

Variations in the statement are explained above.

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

2014-15 Budget		2014-15 Est outcome \$'000	2015-16 Budget \$'000	Variance %	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
Revenue							
1,852	Payment for Expenses on Behalf of the Territory	2,519	1,908	-24	1,960	1,999	2,039
66,155	Taxes, Fees and Fines	47,494	21,391	-55	22,679	23,543	22,583
43	Interest	43	45	5	45	45	45
3,812	Land Revenue	3,812	3,964	4	4,103	4,257	4,257
71,862	Total Revenue	53,868	27,308	-49	28,787	29,844	28,924
Expenses							
697	Employee Expenses	788	800	2	817	829	843
100	Superannuation Expenses	105	109	4	114	117	119
551	Supplies and Services	871	497	-43	508	518	527
0	Depreciation and Amortisation	23	8	-65	8	8	3
2	Borrowing Costs	2	2	-	2	2	2
506	Grants and Purchased Services	768	506	-34	519	533	548
0	Other Expenses	2,236	0	-100	0	0	0
70,010	Transfer Expenses	49,166	25,400	-48	26,827	27,845	26,885
71,866	Total Expenses	53,959	27,322	-49	28,795	29,852	28,927
-4	Operating Result	-91	-14	85	-8	-8	-3

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

Budget as at 30/6/15		Est outcome as at 30/6/15	Budget as at 30/6/16	Variance	Estimate as at 30/6/17	Estimate as at 30/6/18	Estimate as at 30/6/19
\$'000		\$'000	\$'000	%	\$'000	\$'000	\$'000
Current Assets							
2,718	Cash and Cash Equivalents	1,172	1,108	-5	1,075	1,042	1,009
10,059	Receivables	2,206	2,481	12	2,756	3,031	3,306
12,777	Total Current Assets	3,378	3,589	6	3,831	4,073	4,315
Non Current Assets							
2,106	Receivables	2,324	2,430	5	2,536	2,642	2,748
62,242	Property, Plant and Equipment	82,995	82,987	..	82,979	82,971	82,968
64,348	Total Non Current Assets	85,319	85,417	..	85,515	85,613	85,716
77,125	TOTAL ASSETS	88,697	89,006	..	89,346	89,686	90,031
Current Liabilities							
9,447	Payables	249	476	91	703	930	1,157
27	Finance Leases	36	36	-	36	36	36
306	Employee Benefits	292	272	-7	277	282	287
1,693	Other Liabilities	7,019	7,024	..	7,029	7,034	7,039
11,473	Total Current Liabilities	7,596	7,808	3	8,045	8,282	8,519
Non Current Liabilities							
3,533	Payables	111	222	100	333	444	555
4	Employee Benefits	5	5	-	5	5	5
0	Other	3,311	3,311	-	3,311	3,311	3,311
3,537	Total Non Current Liabilities	3,427	3,538	3	3,649	3,760	3,871
15,010	TOTAL LIABILITIES	11,023	11,346	3	11,694	12,042	12,390
62,115	NET ASSETS	77,674	77,660	..	77,652	77,644	77,641
REPRESENTED BY FUNDS EMPLOYED							
31,964	Accumulated Funds	26,338	26,324	..	26,316	26,308	26,305
30,151	Reserves	51,336	51,336	-	51,336	51,336	51,336
62,115	TOTAL FUNDS EMPLOYED	77,674	77,660	..	77,652	77,644	77,641

Table 29: Environment and Planning Directorate: Statement of Changes in Equity on behalf of the Territory

Budget as at 30/6/15		Est outcome as at 30/6/15	Budget as at 30/6/16	Variance	Estimate as at 30/6/17	Estimate as at 30/6/18	Estimate as at 30/6/19
\$'000		\$'000	\$'000	%	\$'000	\$'000	\$'000
	Opening Equity						
31,937	Opening Accumulated Funds	31,898	26,338	-17	26,324	26,316	26,308
30,151	Opening Asset Revaluation Reserve	27,566	51,336	86	51,336	51,336	51,336
62,088	Balance at the Start of the Reporting Period	59,464	77,674	31	77,660	77,652	77,644
	Comprehensive Income						
-4	Operating Result for the Period	-91	-14	85	-8	-8	-3
-4	Total Comprehensive Income	-91	-14	85	-8	-8	-3
	Transactions Involving Owners Affecting Accumulated Funds						
31	Capital Injections	31	0	-100	0	0	0
0	Inc/Dec in Net Assets due to Admin Restructure	-5,500	0	100	0	0	0
0	Inc/Dec in Asset Revaluation Reserve Surpluses	23,770	0	-100	0	0	0
31	Total Transactions Involving Owners Affecting Accumulated Funds	18,301	0	100	0	0	0
	Closing Equity						
31,964	Closing Accumulated Funds	26,338	26,324	..	26,316	26,308	26,305
30,151	Closing Asset Revaluation Reserve	51,336	51,336	-	51,336	51,336	51,336
62,115	Balance at the End of the Reporting Period	77,674	77,660	..	77,652	77,644	77,641

Table 30: Environment and Planning Directorate: Cash Flow Statement on behalf of the Territory

2014-15 Budget		2014-15 Est outcome \$'000	2015-16 Budget \$'000	Variance %	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
1,852	Cash from Government for EBT	2,519	1,908	-24	1,960	1,999	2,039
66,155	Taxes, Fees and Fines	45,311	21,391	-53	22,679	23,543	22,583
43	Interest Received	43	45	5	45	45	45
3,984	Other Receipts	3,984	4,136	4	4,275	4,429	4,429
72,034	Operating Receipts	51,857	27,480	-47	28,959	30,016	29,096
Payments							
693	Related to Employees	773	824	7	817	829	843
100	Related to Superannuation	105	110	5	114	117	119
751	Related to Supplies and Services	1,071	697	-35	708	718	727
2	Borrowing Costs	2	2	-	2	2	2
506	Grants and Purchased Services	768	506	-34	519	533	548
5	Other	17	5	-71	5	5	5
70,010	Territory Receipts to Government	49,166	25,400	-48	26,827	27,845	26,885
72,067	Operating Payments	51,902	27,544	-47	28,992	30,049	29,129
-33	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	-45	-64	-42	-33	-33	-33
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
31	Capital Injections from Government	31	0	-100	0	0	0
31	Financing Receipts	31	0	-100	0	0	0
31	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	31	0	-100	0	0	0
-2	NET INCREASE / (DECREASE) IN CASH HELD	-14	-64	-357	-33	-33	-33
2,720	CASH AT THE BEGINNING OF REPORTING PERIOD	1,186	1,172	-1	1,108	1,075	1,042
2,718	CASH AT THE END OF REPORTING PERIOD	1,172	1,108	-5	1,075	1,042	1,009

Notes to the Territorial Budget Statements

Statement of Income and Expenses on Behalf of the Territory

- taxes, fees and fines:
 - the decrease of \$18.661 million in the 2014-15 estimated outcome from the original budget is mainly due to the transfer of regulatory revenue (including Building Levy, Water Abstraction Charge and Licence and Inspection Fees) to Access Canberra under *Administrative Arrangements 2014 (No.2)*, partially offset by increases in revenue estimated from the *Energy Efficiency (Cost of Living) Improvement Scheme* and concessional lease payouts; and
 - the decrease of \$26.103 million in the 2015-16 Budget from the 2014-15 estimated outcome is mainly due to the full year impact of the transfer of regulatory revenue (including Building Levy, Water Abstraction Charge and Licence and Inspection Fees) to Access Canberra under *Administrative Arrangements 2014 (No.2)* (a further \$23.444 million was transferred) and the receipt of one-off concessional lease payouts.
- other expenses:
 - the increase of \$2.236 million in the 2014-15 estimated outcome from the original budget is due to waiver and act of grace expenses; and
 - the decrease of \$2.236 million in the 2015-16 Budget from the 2014-15 estimated outcome is due to the one-off waiver and act of grace expenses.
- transfer expenses:
 - the decrease of \$20.844 million in the 2014-15 estimated outcome from the original budget is mainly due to the transfer of regulatory functions to Access Canberra under *Administrative Arrangements 2014 (No.2)*, partially offset by increases in revenue estimated from the *Energy Efficiency (Cost of Living) Improvement Scheme* and concessional lease payouts; and
 - the decrease of \$23.766 million in the 2015-16 Budget from the 2014-15 estimated outcome is mainly due to the full year impact of the transfer of regulatory functions to Access Canberra under *Administrative Arrangements 2014 (No.2)* (a further \$23.444 million was transferred).

Statement of Assets and Liabilities on Behalf of the Territory

- cash and cash equivalents: the decrease of \$1.546 million in the 2014-15 estimated outcome from the original budget is mainly due to the flow-on effects of the 2013-14 financial results.
- current receivables: the decrease of \$7.853 million in the 2014-15 estimated outcome from the original budget is mainly due to the flow-on effects of the 2013-14 financial results and the transfer of regulatory functions to Access Canberra under *Administrative Arrangements 2014 (No.2)*.

- property, plant and equipment: the increase of \$20.753 million in the 2014-15 estimated outcome from the original budget is due to the revaluation of land as a result of a change in the 10-year Government bond rate.
- current and non current payables: the decrease of \$9.148 million (current payables) and \$3.422 million (non current payables) in the 2014-15 estimated outcome from the original budget is mainly due to the flow-on effects of the 2013-14 financial results.
- other liabilities: the increase of \$5.326 million in the 2014-15 estimated outcome from the original budget is mainly due to the flow-on effects of the 2013-14 financial results.
- reserves: the increase of \$21.185 million in the 2014-15 estimated outcome from the original budget is due to the revaluation of land.

Statement of Changes in Equity on Behalf of the Territory

Variations in the statement are explained in the notes above.

Cash Flow Statement on Behalf of the Territory

Variations in the statement are explained in the notes above.

Table 31: Planning Operating Statement

2014-15 Budget		2014-15 Est outcome \$'000	2015-16 Budget \$'000	Variance %	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
Revenue							
45,274	Government Payment for Outputs	33,356	28,471	-15	26,713	26,910	26,607
3,679	User Charges - Non ACT Government	2,426	920	-62	1,091	1,145	1,283
56	User Charges - ACT Government	45	217	382	217	49	51
517	Other Revenue	517	537	4	537	537	537
1,014	Resources Received Free of Charge	830	656	-21	717	736	675
50,540	Total Revenue	37,174	30,801	-17	29,275	29,377	29,153
Expenses							
24,987	Employee Expenses	20,218	16,208	-20	16,356	16,529	16,904
4,475	Superannuation Expenses	3,657	3,218	-12	3,388	3,363	3,374
19,857	Supplies and Services	11,307	10,022	-11	7,699	7,931	8,851
745	Depreciation and Amortisation	645	999	55	1,018	1,398	1,410
74	Borrowing Costs	44	12	-73	13	13	14
286	Grants and Purchased Services	284	170	-40	170	0	0
34,144	Other Expenses	36,557	102	-100	109	112	114
3,310	Transfer Expenses	0	0	-	0	0	0
87,878	Total Ordinary Expenses	72,712	30,731	-58	28,753	29,346	30,667
-37,338	Operating Result	-35,538	70	100	522	31	-1,514

Table 32: Environment Operating Statement

2014-15 Budget		2014-15 Est outcome \$'000	2015-16 Budget \$'000	Variance %	2016-17 Estimate \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000
Revenue							
27,913	Government Payment for Outputs	31,737	24,595	-23	19,203	19,762	23,621
0	User Charges - Non ACT Government	127	49	-61	58	60	68
472	User Charges - ACT Government	0	2,693	#	2,721	2,750	0
37	Interest	37	38	3	38	38	38
1,697	Other Revenue	1,864	1,955	5	1,956	1,439	1,439
1,011	Resources Received Free of Charge	790	567	-28	515	541	599
31,130	Total Revenue	34,555	29,897	-13	24,491	24,590	25,765
Expenses							
11,293	Employee Expenses	12,044	11,563	-4	9,701	9,805	9,735
2,025	Superannuation Expenses	2,179	2,296	5	2,008	1,995	1,944
12,456	Supplies and Services	17,159	13,141	-23	9,917	10,414	10,079
342	Depreciation and Amortisation	390	397	2	371	367	355
27	Borrowing Costs	19	29	53	31	31	32
1,494	Grants and Purchased Services	2,050	1,876	-8	1,885	1,334	1,166
2,311	Other Expenses	5,337	2,266	-58	2,362	2,291	2,551
29,948	Total Ordinary Expenses	39,178	31,568	-19	26,275	26,237	25,862
1,182	Operating Result	-4,623	-1,671	64	-1,784	-1,647	-97