

APPENDIX F: DISCONTINUED AGENCIES - TREASURY DIRECTORATE

Purpose

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

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

Treasury ceased operating as a separate directorate following the *Administrative Arrangements 2012 (No 2) (AAs)*, and its functions were transferred to the Chief Minister and Treasury Directorate (CMTD) and the Commerce and Works Directorate (CWD), effective from 10 November 2012. Specifically, the economic, budget management and financial management functions were transferred to CMTD and the revenue management function involving administration and compliance was transferred to CWD.

Estimated Employment Level

2011-12 Actual Outcome		2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
175	Staffing (FTE) ¹	168	n/a	n/a

Note:

1. As a result of the AAs, Treasury ceased operating as a separate Directorate, and its functions were transferred to CMTD and CWD effective from 10 November 2012, along with 161 FTE. The number of staff transferred compared to the original budget was due to temporary vacancies.

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 1				
Financial and Economic Management	12,461	n/a	9,781	n/a
Output 1.1: Economic Management²	1,599	n/a	1,468	n/a

Notes:

1. Total cost includes depreciation and amortisation of \$0.150 million in 2012-13.
2. This output is now reported as CMTD Output 2.1, 'Economic Management'.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.2: Financial Management¹	5,331	n/a	3,625	n/a

Note:

1. This output is now reported as CMTD Output 2.2, 'Financial Management'.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.3: Revenue Management¹	5,531	n/a	4,688	n/a

Note:

1. This output is now reported as CWD Output 5.1, 'Revenue Management'.

Accountability Indicators

	2012-13 Targets	2012-13 Est. Outcome ¹	2013-14 Targets
Output Class 1: Financial and Economic Management			
Output 1.1: Economic Management²			
a. Briefings on the ACT Economy	115	44	n/a
b. Submission to CGC Annual Update	1	1	n/a
c. Submission to credit rating agency ³	1	1	n/a

Notes:

1. The 2012-13 estimated outcome reflects an amended target, covering the period from 1 July 2012 to 9 November 2012.
2. This output was transferred out of the Directorate following the AAs and is reported as CMTD Output 2.1, 'Economic Management'.
3. The credit rating agency submission is a day-long meeting with the agency, which includes a presentation.

	2012-13 Targets	2012-13 Est. Outcome ¹	2013-14 Targets
Output 1.2: Financial Management²			
a. Budget presented in accordance with legislative timeframes ³	1	0	n/a
b. Budget Review presented in accordance with legislative timeframes ⁴	1	0	n/a
c. Annual Financial Statements for the Territory provided in accordance with legislative timeframes ⁵	1	1	n/a
d. Quarterly Consolidated Financial Statements presented in accordance with legislative timeframes ⁶	4	1	n/a
e. Pre-election Budget Update in accordance with legislative timeframes ⁷	1	1	n/a
f. Policy/Service Area Reviews ⁸	1	0	n/a

Notes:

1. The 2012-13 estimated outcome reflects an amended target, covering the period from 1 July 2012 to 9 November 2012.
2. This output was transferred out of the Directorate following the AAs and is reported as CMTD Output 2.2, 'Financial Management'.
3. The Territory Budget presented to the Legislative Assembly in accordance with the timing prescribed in section 5 of the *Financial Management Act 1996* (FMA).
4. The Budget Review for the Territory presented to the Legislative Assembly in accordance with the timing prescribed in section 20A of the FMA.
5. The Annual Financial Statements for the Territory to be provided to the Auditor-General in accordance with the timing prescribed in section 24 of the FMA.
6. The Quarterly Consolidated Financial Statements to be presented to the Legislative Assembly in accordance with the timing prescribed in section 26 of the FMA.
7. The Pre-election Budget Update is to be provided to Parliamentary Counsel for notification under section 20C of the FMA, at least 30 days before the polling day.
8. This measure covers the Expenditure Review Committee's key reviews. The scope, delivery and timing of the scheduled reviews may vary depending on emerging priorities during the year that impact on resources and scheduled projects. In 2013-14, these will be the Review of Human Resources and Financial Services and the Review of Government Schools.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome ¹	2013-14 Targets
Output 1.3: Revenue Management²			
a. Debt Management - level of overdue debt as a percentage of Treasury tax revenue ³	2.5%	2.5%	n/a
b. Compliance revenue per inspector	\$360,000	\$208,215	n/a

Notes:

1. The 2012-13 estimated outcome reflects an amended target, covering the period from 1 July 2012 to 9 November 2012.
2. This output was transferred out of the Directorate following the AAs and is reported as CWD Output 5.1, 'Revenue Management'.
3. 'Level of overdue debt' measures the level of overdue collectable debt as a percentage of forecast Treasury tax revenue. It excludes matters subject to objection and appeals, under liquidation and agreements made by the ACT Government in respect of pending waivers.

Changes to Appropriation

Changes to Appropriation — Controlled

	2012-13	2013-14	2014-15	2015-16	2016-17
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	43 366	36 421	32 180	32 665	32 665
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters					623
Transfer — Treasury Functions to CMTD	(22,907)	(22,176)	(17,623)	(17,894)	(18,264)
Transfer — Treasury Functions to CWD	(10,678)	(14,245)	(14,557)	(14,771)	(15,024)
2013-14 Budget	9,781	0	0	0	0

Changes to Appropriation — Territorial

	2012-13	2013-14	2014-15	2015-16	2016-17
Payment for Expenses on Behalf of Territory	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	17,782	17,460	17,460	17,460	17,460
2013-14 Budget Technical Adjustments					
Transfer — First Home Owners Grant and First Home Owners Boost NP to CWD	(9,925)	(17,225)	(17,225)	(17,225)	(17,225)
Transfer — EBT Balances to CWD	-	(235)	(235)	(235)	(235)
2013-14 Budget	7,857	0	0	0	0

Changes to Appropriation — Controlled

	2012-13	2013-14	2014-15	2015-16	2016-17
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	9,179	0	0	0	0
2013-14 Budget Technical Adjustments					
Transfer — CHC Loan Appropriation to CMTD	(3,838)	-	-	-	-
Transfer — Oracle E-Business Suite Upgrade to CWD	(4,500)	-	-	-	-
Transfer — Whole of Government Banking to CWD	(841)	-	-	-	-
2013-14 Budget	0	0	0	0	0

Changes to Appropriation — Territorial

	2012-13	2013-14	2014-15	2015-16	2016-17
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	72,300	22,300	22,300	22,300	22,300
2013-14 Budget Technical Adjustments					
Transfer — Land Rent Scheme Balances to CWD	(9,045)	(22,300)	(22,300)	(22,300)	(22,300)
2013-14 Budget	63,255	0	0	0	0

Treasury Directorate Operating Statement

2012-13 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income						
Revenue						
43,366	9,781	0	-100	0	0	0
10	3	0	-100	0	0	0
3,824	1,358	0	-100	0	0	0
54	28	0	-100	0	0	0
1,372	364	0	-100	0	0	0
48,626	11,534	0	-100	0	0	0
48,626	11,534	0	-100	0	0	0
Expenses						
15,977	5,883	0	-100	0	0	0
2,721	930	0	-100	0	0	0
15,317	4,009	0	-100	0	0	0
545	150	0	-100	0	0	0
3,824	1,358	0	-100	0	0	0
10,994	131	0	-100	0	0	0
49,378	12,461	0	-100	0	0	0
-752	-927	0	100	0	0	0
-752	-927	0	100	0	0	0

Treasury Directorate Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
2,646	Cash and Cash Equivalents	0	0	-	0	0	0
1,950	Receivables	0	0	-	0	0	0
57	Other Current Assets	0	0	-	0	0	0
4,653	Total Current Assets	0	0	-	0	0	0
Non Current Assets							
90,905	Receivables	0	0	-	0	0	0
160	Property, Plant and Equipment	0	0	-	0	0	0
6,638	Intangibles	0	0	-	0	0	0
97,703	Total Non Current Assets	0	0	-	0	0	0
102,356	TOTAL ASSETS	0	0	-	0	0	0
Current Liabilities							
1,248	Payables	0	0	-	0	0	0
1,105	Interest-Bearing Liabilities	0	0	-	0	0	0
59	Finance Leases	0	0	-	0	0	0
7,175	Employee Benefits	0	0	-	0	0	0
9,587	Total Current Liabilities	0	0	-	0	0	0
Non Current Liabilities							
90,665	Interest-Bearing Liabilities	0	0	-	0	0	0
45	Finance Leases	0	0	-	0	0	0
415	Employee Benefits	0	0	-	0	0	0
91,125	Total Non Current Liabilities	0	0	-	0	0	0
100,712	TOTAL LIABILITIES	0	0	-	0	0	0
1,644	NET ASSETS	0	0	-	0	0	0
REPRESENTED BY FUNDS EMPLOYED							
1,644	Accumulated Funds	0	0	-	0	0	0
1,644	TOTAL FUNDS EMPLOYED	0	0	-	0	0	0

**Treasury Directorate
Statement of Changes in Equity**

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
-2,945	Opening Accumulated Funds	-1,703	0	100	0	0	0
-2,945	Balance at the Start of the Reporting Period	-1,703	0	100	0	0	0
Comprehensive Income							
-752	Operating Result for the Period	-927	0	100	0	0	0
-752	Total Comprehensive Income	-927	0	100	0	0	0
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
5,341	Capital Injections	0	0	-	0	0	0
0	Inc/Dec in Net Assets due to Admin Restructure	2,630	0	-100	0	0	0
5,341	Total Transactions Involving Owners Affecting Accumulated Funds	2,630	0	-100	0	0	0
Closing Equity							
1,644	Closing Accumulated Funds	0	0	-	0	0	0
1,644	Balance at the End of the Reporting Period	0	0	-	0	0	0

Treasury Directorate Cash Flow Statement

2012-13 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts						
43,366	9,781	0	-100	0	0	0
10	3	0	-100	0	0	0
4,194	1,358	0	-100	0	0	0
1,181	1,155	0	-100	0	0	0
48,751	12,297	0	-100	0	0	0
Payments						
15,801	5,734	0	-100	0	0	0
2,700	910	0	-100	0	0	0
13,813	4,211	0	-100	0	0	0
4,194	2,025	0	-100	0	0	0
10,994	131	0	-100	0	0	0
1,363	1,337	0	-100	0	0	0
48,865	14,348	0	-100	0	0	0
-114	-2,051	0	100	0	0	0
NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES						
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipts						
1,100	546	0	-100	0	0	0
1,100	546	0	-100	0	0	0
Payments						
5,614	273	0	-100	0	0	0
3,902	304	0	-100	0	0	0
9,516	577	0	-100	0	0	0
-8,416	-31	0	100	0	0	0
NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES						
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
9,179	0	0	-	0	0	0
9,179	0	0	-	0	0	0
Payments						
1,036	542	0	-100	0	0	0
0	2,318	0	-100	0	0	0
1,036	2,860	0	-100	0	0	0
8,143	-2,860	0	100	0	0	0
NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES						
-387	-4,942	0	100	0	0	0
NET INCREASE / (DECREASE) IN CASH HELD						
3,033	4,942	0	-100	0	0	0
CASH AT THE BEGINNING OF REPORTING PERIOD						
2,646	0	0	-	0	0	0
CASH AT THE END OF REPORTING PERIOD						

Notes to the Budget Statements

Variances in the Statements are mainly associated with the Administrative Arrangements of 9 November 2012 (the AAs). As a result, Treasury ceased operating as a separate directorate following the AAs, and its functions were transferred to CMTD and CWD, effective from 10 November 2012.

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

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
17,782	Payment for Expenses on behalf of Territory	7,857	0	-100	0	0	0
1,181,273	Taxes, Fees and Fines	632,261	0	-100	0	0	0
1,399,113	Grants from the Commonwealth	588,004	0	-100	0	0	0
172,357	Dividend Revenue	107	0	-100	0	0	0
6,324	Land Revenue	6,812	0	-100	0	0	0
200	Other Revenue	2	0	-100	0	0	0
2,777,049	Total Revenue	1,235,043	0	-100	0	0	0
Gains							
0	Other Gains	161	0	-100	0	0	0
0	Total Gains	161	0	-100	0	0	0
2,777,049	Total Income	1,235,204	0	-100	0	0	0
Expenses							
11,058	Supplies and Services	3,681	0	-100	0	0	0
17,547	Grants and Purchased Services	6,741	0	-100	0	0	0
3,009	Other Expenses	42	0	-100	0	0	0
2,745,435	Transfer Expenses	1,224,740	0	-100	0	0	0
2,777,049	Total Expenses	1,235,204	0	-100	0	0	0
0	Operating Result	0	0	-	0	0	0
Other Comprehensive Income							
<i>Items that will not be reclassified subsequently to profit or loss</i>							
10,336	Inc/Dec in Asset Revaluation Reserve Surpluses	12,647	0	-100	0	0	0
10,336	Total Other Comprehensive Income	12,647	0	-100	0	0	0
10,336	Total Comprehensive Income	12,647	0	-100	0	0	0

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

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets							
56,541	Cash and Cash Equivalents	0	0	-	0	0	0
134,757	Receivables	0	0	-	0	0	0
191,298	Total Current Assets	0	0	-	0	0	0
Non Current Assets							
217,043	Property, Plant and Equipment	0	0	-	0	0	0
217,043	Total Non Current Assets	0	0	-	0	0	0
408,341	TOTAL ASSETS	0	0	-	0	0	0
Current Liabilities							
182,015	Payables	0	0	-	0	0	0
2,872	Other Provisions	0	0	-	0	0	0
5,500	Other Liabilities	0	0	-	0	0	0
190,387	Total Current Liabilities	0	0	-	0	0	0
190,387	TOTAL LIABILITIES	0	0	-	0	0	0
217,954	NET ASSETS	0	0	-	0	0	0
REPRESENTED BY FUNDS EMPLOYED							
197,600	Accumulated Funds	0	0	-	0	0	0
20,354	Reserves	0	0	-	0	0	0
217,954	TOTAL FUNDS EMPLOYED	0	0	-	0	0	0

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

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
125,300	Opening Accumulated Funds	125,144	0	-100	0	0	0
10,018	Opening Asset Revaluation Reserve	6,350	0	-100	0	0	0
135,318	Balance at the Start of the Reporting Period	131,494	0	-100	0	0	0
Comprehensive Income							
10,336	Inc/Dec in Asset Revaluation Reserve Surpluses	12,647	0	-100	0	0	0
10,336	Total Comprehensive Income	12,647	0	-100	0	0	0
0	Transfer to/from Accumulated Funds	18,997	0	-100	0	0	0
0	Movement in Asset Revaluation Reserve	-18,997	0	100	0	0	0
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
72,300	Capital Injections	63,255	0	-100	0	0	0
0	Inc/Dec in Net Assets due to Admin Restructure	-207,396	0	100	0	0	0
72,300	Total Transactions Involving Owners Affecting Accumulated Funds	-144,141	0	100	0	0	0
Closing Equity							
197,600	Closing Accumulated Funds	0	0	-	0	0	0
20,354	Closing Asset Revaluation Reserve	0	0	-	0	0	0
217,954	Balance at the End of the Reporting Period	0	0	-	0	0	0

Treasury Directorate
Statement of Cash Flows on Behalf of the Territory

2012-13 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts						
17,782	7,857	0	-100	0	0	0
1,112,011	489,390	0	-100	0	0	0
1,398,553	587,794	0	-100	0	0	0
81,887	58,140	0	-100	0	0	0
171,852	18,736	0	-100	0	0	0
2,782,085	1,161,917	0	-100	0	0	0
Payments						
11,058	7,626	0	-100	0	0	0
17,547	7,445	0	-100	0	0	0
895	528	0	-100	0	0	0
2,756,815	1,204,350	0	-100	0	0	0
2,786,315	1,219,949	0	-100	0	0	0
-4,230	-58,032	0	100	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipts						
4,230	7,012	0	-100	0	0	0
4,230	7,012	0	-100	0	0	0
Payments						
72,300	63,503	0	-100	0	0	0
72,300	63,503	0	-100	0	0	0
-68,070	-56,491	0	100	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
72,300	63,255	0	-100	0	0	0
72,300	63,255	0	-100	0	0	0
Payments						
0	14,404	0	-100	0	0	0
0	14,404	0	-100	0	0	0
72,300	48,851	0	-100	0	0	0
0	-65,672	0	100	0	0	0
56,541	65,672	0	-100	0	0	0
56,541	0	0	-	0	0	0

Notes to the Budget Statements

Treasury's Territorial financial statements include grants received from the Commonwealth under the framework for Federal Financial Relations.

Treasury's Territorial financial statements also include taxes, fees and fines collected on behalf of the Territory.

Variances in the Statements are mainly associated with the Administrative Arrangements of 9 November 2012 (the AAs). As a result, Treasury ceased operating as a separate directorate following the AAs, and its functions were transferred to CMTD and CWD, effective from 10 November 2012.

APPENDIX F: DISCONTINUED AGENCIES - SHARED SERVICES CENTRE

Purpose

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

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

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

Under the *Financial Management (Directorates) Guidelines 2013*, Shared Services is no longer required to be a separate reporting entity from 1 July 2013. As a result, the Shared Services functions will be reported as part of the Commerce and Works Directorate from 1 July 2013.

Estimated Employment Level

2011-12 Actual Outcome		2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
912	Staffing (FTE) ¹	987	943	n/a ²

Notes:

1. The decrease in permanent staff in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of the Injury Management and Safety team to the Chief Minister and Treasury Directorate as a result of the *Administrative Arrangements 2012 (No 2)*.
2. The functions of Shared Services will be transferred to the Commerce and Works Directorate from 1 July 2013.

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 1				
Shared Services ICT	135,810	n/a	5,481	n/a
Output 1.1: Shared Services ICT²	135,810	n/a	5,481	n/a

Notes:

1. Total cost includes depreciation and amortisation of \$17.251 million in 2012-13.
2. This output has been transferred to the Commerce and Works Directorate and is reported as Output Class 2.1 Shared Services ICT.

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 2				
Shared Services Procurement	21,333	n/a	1,653	n/a
Output 2.1: Shared Services Procurement²	21,333	n/a	1,653	n/a

Notes:

1. Total cost includes depreciation and amortisation of \$0.724 million in 2012-13.
2. This output has been transferred to the Commerce and Works Directorate and is reported as Output Class 3.1 Shared Services Procurement.

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 3				
Shared Services Human Resources	25,868	n/a	2,193	n/a
Output 3.1: Shared Services Human Resources²	25,868	n/a	2,193	n/a

Notes:

1. Total cost includes depreciation and amortisation of \$0.778 million in 2012-13.
2. This output has been transferred to the Commerce and Works Directorate and is reported as Output Class 4.1 Shared Services Human Resources.

	Total Cost ¹		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 4				
Shared Services Finance	14,998	n/a	538	n/a
Output 4.1: Shared Service Finance²	14,998	n/a	538	n/a

Notes:

1. Total cost includes depreciation and amortisation of \$0.273 million in 2012-13.
2. This output has been transferred to the Commerce and Works Directorate and is reported as Output Class 5.1 Shared Services Finance.

Accountability Indicators

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 1: Shared Services ICT			
Output 1.1: Shared Services ICT¹			
a. Costs compared to peer organisations' costs, as benchmarked by an independent organisation	Within 5%	Within 5%	n/a
b. Email availability across government during core business hours ²	99%	99%	n/a
c. Service requests made via the Service Desk are resolved within Service Level Agreements timeframes ³	90%	90%	n/a
d. Average time taken for telephone service requests to be answered by a Service Desk officer	20 seconds	20 seconds	n/a
f. Number of successful attacks on internally hosted ACT Government web sites	0	0	n/a

Notes:

1. These indicators have been transferred to the Commerce and Works Directorate and are reported as Output Class 2.1 Shared Services ICT.
2. Established by determining up-time of each core component of the network across core business hours (Monday to Friday 8am to 6pm).
3. Established by determining how quickly requests made to ICT Service Desk are resolved in comparison to agreed Service Level Agreement timeframes.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 2: Shared Services Procurement			
Output 2.1: Shared Services Procurement¹			
a. Proportion of Government funded annual capital works program supported with project procurement services ²	90%	90%	n/a
b. Proportion of tenders available to potential tenderers in electronic format	>50%	>50%	n/a

Notes:

1. These indicators have been transferred to the Commerce and Works Directorate and are reported as Output Class 3.1 Shared Services Procurement.
2. This excludes capital works associated with land development, housing, capital upgrades, capital ICT works, capital grants and Property, Plant and Equipment due to the nature of these specific capital works activities. Whilst individual projects may be completed during the year, the total proportion is measured annually.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 3: Shared Services Human Resources			
Output 3.1: Shared Services Human Resources¹			
a. Service requests made via the Integrated Customer Service system resolved within 5 working days	90%	97%	n/a
b. Data for Annual Reports and the Workforce Profile are supplied to the Chief Minister and Treasury Directorate in accordance with the agreed timeframe	100%	100%	n/a
c. Performance Standards in Recruitment Services for permanent and temporary vacancies service specifications achieved ²	95%	98%	n/a

Note:

1. These indicators have been transferred to the Commerce and Works Directorate and are reported as Output Class 4.1 Shared Services Human Resources.
2. Represents the overall average of performance standards in recruitment service specifications being achieved.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 4: Shared Services Finance			
Output 4.1: Shared Services Finance¹			
a. Business Activity Statements completed in accordance with ATO deadline	95%	95%	n/a
b. Fringe Benefits Tax Return submitted to the ATO in accordance with ATO deadline	95%	95%	n/a
c. Monthly financial information available for use by agencies by 6 th working day of the month	95%	95%	n/a
d. Annual financial statements completed and sent to agencies by 9 th working day of July	95%	95%	n/a
e. Average time (i.e. working days) taken to enter accounts payable invoices into Oracle following receipt at Shared Services Finance from agencies	2	2	n/a

Note:

1. These indicators have been transferred to the Commerce and Works Directorate and are reported as Output Class 5.1 Shared Services Finance.

Changes to Appropriation

Changes to Appropriation — Controlled

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Government Payment for Outputs					
2012-13 Budget	12,173	13,599	13,371	12,259	12,259
FMA Section 16B Rollovers from 2011-12					
Data Centre Infrastructure	109	-	-	-	-
2013-14 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	213
Transfer — Injury Management and Safety Unit to CMTD	(634)	(814)	-	-	-
Revised Funding Profile — Data Storage Infrastructure	(704)	704	-	-	-
Revised Funding Profile — Upgrade / Replacement of ACT Government HRIMS (Feasibility)	(579)	579	-	-	-
Revised Funding Profile — Service Monitoring and Reporting	(500)	500	-	-	-
Transfer — Functions of Shared Services to CWD	-	(14,568)	(13,371)	(12,259)	(12,472)
2013-14 Budget	9,865	0	0	0	0

Changes to Appropriation — Controlled

	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Capital Injections					
2012-13 Budget	8,616	5,670	2,000	1,000	1,000
2013-14 Budget Technical Adjustments					
Revised Funding Profile — Whole of Government Identity and Access Management	(400)	400	-	-	-
Revised Funding Profile — Extension of Mobile Device Capabilities	(303)	303	-	-	-
Revised Funding Profile — Data Storage Infrastructure	(296)	296	-	-	-
Revised Funding Profile — Data Centre Infrastructure	(270)	270	-	-	-
Transfer — Functions of Shared Services to CWD	-	(6,939)	(2,000)	(1,000)	(1,000)
2013-14 Budget	7,347	0	0	0	0

Shared Services Centre Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
12,173	Government Payment for Outputs	9,865	0	-100	0	0	0
211	User Charges — Non ACT Government	211	0	-100	0	0	0
174,430	User Charges — ACT Government	178,162	0	-100	0	0	0
0	Interest	282	0	-100	0	0	0
1,557	Other Revenue	1,943	0	-100	0	0	0
339	Resources Received Free of Charge	339	0	-100	0	0	0
188,710	Total Revenue	190,802	0	-100	0	0	0
188,710	Total Income	190,802	0	-100	0	0	0
Expenses							
85,950	Employee Expenses	79,951	0	-100	0	0	0
12,963	Superannuation Expenses	12,301	0	-100	0	0	0
78,468	Supplies and Services	86,266	0	-100	0	0	0
19,051	Depreciation and Amortisation	19,026	0	-100	0	0	0
0	Borrowing Costs	44	0	-100	0	0	0
0	Other Expenses	421	0	-100	0	0	0
196,432	Total Ordinary Expenses	198,009	0	-100	0	0	0
-7,722	Operating Result	-7,207	0	100	0	0	0
Other Comprehensive Income							
<i>Items that will not be reclassified subsequently to profit or loss</i>							
0	Net Effect of Correction of an Error	-1	0	100	0	0	0
0	Inc/Dec in Asset Revaluation Reserve Surpluses	1	0	-100	0	0	0
0	Total Other Comprehensive Income	0	0	-	0	0	0
-7,722	Total Comprehensive Income	-7,207	0	100	0	0	0

Shared Services Centre Balance Sheet

Budget as at 30/6/13 \$'000	Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Current Assets						
25,836	Cash and Cash Equivalents	26,991	0	-100	0	0
55,017	Receivables	43,144	0	-100	0	0
61	Assets Held for Sale	21	0	-100	0	0
2,110	Other Current Assets	4,623	0	-100	0	0
83,024	Total Current Assets	74,779	0	-100	0	0
Non Current Assets						
62,798	Property, Plant and Equipment	55,475	0	-100	0	0
4,743	Intangibles	3,685	0	-100	0	0
1,238	Capital Works in Progress	2,305	0	-100	0	0
84	Other Non Current Assets	177	0	-100	0	0
68,863	Total Non Current Assets	61,642	0	-100	0	0
151,887	TOTAL ASSETS	136,421	0	-100	0	0
Current Liabilities						
42,133	Payables	26,696	0	-100	0	0
441	Finance Leases	426	0	-100	0	0
28,523	Employee Benefits	28,006	0	-100	0	0
59	Other Provisions	0	0	-	0	0
12,815	Other Liabilities	9,172	0	-100	0	0
83,971	Total Current Liabilities	64,300	0	-100	0	0
Non Current Liabilities						
316	Finance Leases	338	0	-100	0	0
2,307	Employee Benefits	2,205	0	-100	0	0
21	Other Non Current Provisions	64	0	-100	0	0
2,644	Total Non Current Liabilities	2,607	0	-100	0	0
86,615	TOTAL LIABILITIES	66,907	0	-100	0	0
65,272	NET ASSETS	69,514	0	-100	0	0
REPRESENTED BY FUNDS EMPLOYED						
54,979	Accumulated Funds	59,221	0	-100	0	0
10,293	Reserves	10,293	0	-100	0	0
65,272	TOTAL FUNDS EMPLOYED	69,514	0	-100	0	0

Shared Services Centre Statement of Changes in Equity

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
Opening Equity							
58,262	Opening Accumulated Funds	62,755	0	-100	0	0	0
10,293	Opening Asset Revaluation Reserve	10,292	0	-100	0	0	0
68,555	Balance at the Start of the Reporting Period	73,047	0	-100	0	0	0
Comprehensive Income							
0	Net Effect of Correction of an Error	-1	0	100	0	0	0
-7,722	Operating Result for the Period	-7,207	0	100	0	0	0
0	Inc/Dec in Asset Revaluation Reserve Surpluses	1	0	-100	0	0	0
-7,722	Total Comprehensive Income	-7,207	0	100	0	0	0
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
8,616	Capital Injections	7,347	0	-100	0	0	0
-4,177	Capital Distributions to Government	-4,177	0	100	0	0	0
0	Inc/Dec in Net Assets due to Admin Restructure	504	0	-100	0	0	0
4,439	Total Transactions Involving Owners Affecting Accumulated Funds	3,674	0	-100	0	0	0
Closing Equity							
54,979	Closing Accumulated Funds	59,221	0	-100	0	0	0
10,293	Closing Asset Revaluation Reserve	10,293	0	-100	0	0	0
65,272	Balance at the End of the Reporting Period	69,514	0	-100	0	0	0

Shared Services Centre Cash Flow Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
12,173	Cash from Government for Outputs	9,865	0	-100	0	0	0
175,513	User Charges	179,245	0	-100	0	0	0
0	Interest Received	282	0	-100	0	0	0
674,344	Other Receipts	724,040	0	-100	0	0	0
862,030	Operating Receipts	913,432	0	-100	0	0	0
Payments							
84,802	Related to Employees	79,053	0	-100	0	0	0
12,963	Related to Superannuation	12,301	0	-100	0	0	0
78,628	Related to Supplies and Services	86,847	0	-100	0	0	0
0	Borrowing Costs	44	0	-100	0	0	0
672,870	Other	673,982	0	-100	0	0	0
849,263	Operating Payments	852,227	0	-100	0	0	0
12,767	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	61,205	0	-100	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
81	Proceeds from Sale of Property, Plant and Equipment	467	0	-100	0	0	0
81	Investing Receipts	467	0	-100	0	0	0
Payments							
27,859	Purchase of Property, Plant and Equipment and Capital Works	26,590	0	-100	0	0	0
27,859	Investing Payments	26,590	0	-100	0	0	0
-27,778	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-26,123	0	100	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
8,616	Capital Injections from Government	7,347	0	-100	0	0	0
8,616	Financing Receipts	7,347	0	-100	0	0	0
Payments							
4,177	Distributions to Government	4,177	0	-100	0	0	0
110	Repayment of Finance Leases	110	0	-100	0	0	0
0	Payment of Transferred Cash Balances	0	26,991	#	0	0	0
4,287	Financing Payments	4,287	26,991	530	0	0	0
4,329	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	3,060	-26,991	-982	0	0	0
-10,682	NET INCREASE / (DECREASE) IN CASH HELD	38,142	-26,991	-171	0	0	0
36,518	CASH AT THE BEGINNING OF REPORTING PERIOD	-11,151	26,991	342	0	0	0
25,836	CASH AT THE END OF REPORTING PERIOD	26,991	0	-100	0	0	0

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment for outputs: the decrease of \$2.308 million in the 2012-13 estimated outcome from the original budget is mainly due to the rollover of funding from 2012-13 to 2013-14 (\$1.783 million) primarily for the Data Storage Infrastructure initiative, the Upgrade/Replacement of ACT Government HRIMS feasibility study and the Service Monitoring and Reporting initiative; and the transfer of funds associated with the Injury Management and Safety team (\$0.634 million) to the Chief Minister and Treasury Directorate as part of the administrative arrangement changes; partially offset by the rollover of funding for the Data Centre Infrastructure initiative from 2011-12 to 2012-13 (\$0.109 million).
- user charges – ACT Government: the increase of \$3.732 million in the 2012-13 estimated outcome from the original budget is mainly due to an increase in ICT project management revenue due to higher than expected expenditure by agencies (\$5.7 million), partially offset by the transfer of user charges associated with the Injury Management and Safety team (\$1.968 million) to the Chief Minister and Treasury Directorate.
- employee and superannuation expenses: the decrease of \$6.661 million in the 2012-13 estimated outcome from the original budget is mainly due to lower permanent staff levels for Shared Services ICT (\$4.2 million) and the Injury Management and Safety team (\$2.211 million) transferring to the Chief Minister and Treasury Directorate.
- supplies and services: the increase of \$7.798 million in the 2012-13 estimated outcome from the original budget is mainly due to increased contractor costs associated with ICT positions and increased ICT project activity.

Balance Sheet

- cash and cash equivalents: the increase of \$1.155 million in the 2012-13 estimated outcome from the original budget is mainly due to higher revenue associated with ICT and capital works projects.
- receivables: the decrease of \$11.873 million in the 2012-13 estimated outcome from the original budget is mainly due to the timing associated with billing and receiving payments for capital works.
- other current assets: the increase of \$2.513 million in the 2012-13 estimated outcome from the original budget is mainly due to the timing of payments relating to Oracle, Microsoft and other software licenses.
- property, plant and equipment: the decrease of \$7.323 million in the 2012-13 estimated outcome from the original budget is mainly due to the full year depreciation impact of increased infrastructure asset and leasehold improvement values from the 2010-11 revaluation, the timing of asset purchases in 2012-13 and the rollover of the Data Centre Infrastructure initiative.

- intangibles: the decrease of \$1.058 million in the 2012-13 estimated outcome from the original budget is due to the rollover of the Extension of Mobile Device Capabilities and the Whole of Government Identity and Access Management initiatives.
- capital works in progress: the increase of \$1.067 million in the 2012-13 estimated outcome from the original budget is due to the timing of asset purchases in completing 2011-12 capital works projects and the rollover of the Extension of Mobile Device Capabilities and the Data Centre Infrastructure initiatives into 2012-13.
- payables: the decrease of \$15.437 million in 2012-13 estimated outcome from the original budget is due to the timing associated with receiving and paying major supplier invoices for ICT and capital works projects.
- current and non current employee benefits: the decrease of \$0.619 million in 2012-13 estimated outcome from the original budget is mainly due to revised wage parameters and the impact of the discount rate on the long service leave liability.
- other liabilities: the decrease of \$3.643 million in 2012-13 estimated outcome from the original budget is mainly due to bringing to account interest earned on Salary Packaging bank accounts and surplus salary packaging fees from previous years.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

- capital injection from government: the decrease of \$1.269 million in the 2012-13 estimated outcome from the original budget represents the rollover of funds for the Whole of Government Identity and Access Management (\$0.4 million), the Extension of Mobile Device Capabilities (\$0.303 million), the Data Storage Infrastructure (\$0.296 million) and Data Centre Infrastructure (\$0.270 million) initiatives.

Shared Services ICT Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
6,576	Government Payment for Outputs	5,481	0	-100	0	0	0
70	User Charges — Non ACT Government	70	0	-100	0	0	0
114,916	User Charges — ACT Government	120,616	0	-100	0	0	0
81	Other Revenue	461	0	-100	0	0	0
39	Resources Received Free of Charge	39	0	-100	0	0	0
121,682	Total Revenue	126,667	0	-100	0	0	0
121,682	Total Income	126,667	0	-100	0	0	0
Expenses							
43,471	Employee Expenses	39,552	0	-100	0	0	0
6,575	Superannuation Expenses	6,175	0	-100	0	0	0
63,599	Supplies and Services	72,404	0	-100	0	0	0
17,276	Depreciation and Amortisation	17,251	0	-100	0	0	0
0	Borrowing Costs	25	0	-100	0	0	0
0	Other Expenses	403	0	-100	0	0	0
130,921	Total Ordinary Expenses	135,810	0	-100	0	0	0
-9,239	Operating Result	-9,143	0	100	0	0	0

Shared Services Procurement Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
1,653	Government Payment for Outputs	1,653	0	-100	0	0	0
96	User Charges — Non ACT Government	96	0	-100	0	0	0
20,497	User Charges — ACT Government	20,497	0	-100	0	0	0
58	Other Revenue	64	0	-100	0	0	0
300	Resources Received Free of Charge	300	0	-100	0	0	0
22,604	Total Revenue	22,610	0	-100	0	0	0
22,604	Total Income	22,610	0	-100	0	0	0
Expenses							
13,903	Employee Expenses	13,863	0	-100	0	0	0
2,040	Superannuation Expenses	2,040	0	-100	0	0	0
4,701	Supplies and Services	4,701	0	-100	0	0	0
724	Depreciation and Amortisation	724	0	-100	0	0	0
0	Borrowing Costs	5	0	-100	0	0	0
21,368	Total Ordinary Expenses	21,333	0	-100	0	0	0
1,236	Operating Result	1,277	0	-100	0	0	0

Shared Services Human Resources Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
3,406	Government Payment for Outputs	2,193	0	-100	0	0	0
25,210	User Charges — ACT Government	23,242	0	-100	0	0	0
0	Interest	282	0	-100	0	0	0
1,418	Other Revenue	1,418	0	-100	0	0	0
30,034	Total Revenue	27,135	0	-100	0	0	0
30,034	Total Income	27,135	0	-100	0	0	0
Expenses							
18,526	Employee Expenses	16,526	0	-100	0	0	0
2,797	Superannuation Expenses	2,535	0	-100	0	0	0
7,004	Supplies and Services	5,997	0	-100	0	0	0
778	Depreciation and Amortisation	778	0	-100	0	0	0
0	Borrowing Costs	14	0	-100	0	0	0
0	Other Expenses	18	0	-100	0	0	0
29,105	Total Ordinary Expenses	25,868	0	-100	0	0	0
929	Operating Result	1,267	0	-100	0	0	0

Shared Services Finance Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
Income							
Revenue							
538	Government Payment for Outputs	538	0	-100	0	0	0
45	User Charges — Non ACT Government	45	0	-100	0	0	0
13,807	User Charges — ACT Government	13,807	0	-100	0	0	0
14,390	Total Revenue	14,390	0	-100	0	0	0
14,390	Total Income	14,390	0	-100	0	0	0
Expenses							
10,050	Employee Expenses	10,010	0	-100	0	0	0
1,551	Superannuation Expenses	1,551	0	-100	0	0	0
3,164	Supplies and Services	3,164	0	-100	0	0	0
273	Depreciation and Amortisation	273	0	-100	0	0	0
15,038	Total Ordinary Expenses	14,998	0	-100	0	0	0
-648	Operating Result	-608	0	100	0	0	0

Notes to the Output Class Statements

Significant variations are as follows:

Shared Services ICT Total Expenses

- the increase of \$4.889 million in the 2012-13 estimated outcome from the original budget is mainly due to higher ICT project activity and higher than forecast contractor expenditure, partially offset by lower than forecast permanent staffing levels.

Shared Services Human Resources Total Expenses

- the decrease of \$3.237 million in the 2012-13 estimated outcome from the original budget is mainly due to the Injury Management and Safety team (\$2.639 million) transferring to the Chief Minister and Treasury Directorate and the rollover of the Upgrade/Replacement of ACT Government HRIMS (\$0.579 million) feasibility study.