

COMMERCE AND WORKS DIRECTORATE

Purpose

Commerce and Works is the transactional centre of the public service, providing cost-efficient services in core administrative activities. This enables agencies to better focus on their core business of providing services to the community.

The Directorate has three main business functions: the Shared Services Centre, the ACT Revenue Office and the ACT Insurance Authority (ACTIA). The Directorate also provides policy advice in respect of government business enterprises.

Shared Services consolidates the core administrative functions of Government (information and communication technology (ICT), procurement, publishing and records services, human resources and finance services) to achieve economies of scale, standardised and streamlined processes and an overall reduction in costs to the Territory.

Shared Services achieves its objectives by working in partnership with its clients to deliver services, at relevant service standards, with efficient processes and protocols which allow for economies of scale in service delivery for all agencies, and provide an efficient and cost effective suite of corporate services.

The ACT Revenue Office optimises tax revenue collection through the efficient and effective administration and regulation of the Territory's taxation system and legislation. It also provides advice and assistance to clients to help meet their obligations.

ACTIA is a separate reporting entity, which appears in a separate chapter.

2013-14 Priorities

Strategic and operational issues to be pursued in 2013-14 include:

- implementing and monitoring the single partnership agreement outlining the suite of services and service standards provided to our ACT public sector customers;
- implementing Active Certification and safety as a weighted criteria;
- introducing a local industry procurement policy aimed at encouraging local content and involvement in the delivery of goods and services;
- strengthening the framework for planning and delivering capital infrastructure;
- enhancing goods and services procurement processes to achieve better value for money and reduce spending across agencies;
- enhancing the Territory's ICT data management capability, by developing cloud strategies and server virtualisation policies; and approaching the market for a modern, energy efficient and highly scalable data centre facility to meet current and future data storage requirements;
- continuing the lifecycle management of the ACT Government's fibre network to ensure ongoing reliability and responsiveness of ICT services;
- developing further standardisation of Human Resources (HR) processes across the ACTPS to achieve greater efficiencies and to reduce the 'red tape' requirements for Directorates and Shared Services;

- transitioning the whole of government to the new banking service provider Westpac Banking Corporation;
- developing a policy and practical framework for the whole of government implementation of electronic document management systems;
- progressing future HR Information Management system solutions, including payroll, for the Government;
- implementing a new panel of training providers to better meet the needs of the Government and to provide greater efficiencies and consistency across the ACTPS;
- implementing identity and access management systems to improve timeliness of access for new staff to government systems and improve system efficiency and administration;
- continuing awareness and education programs related to the development of procurements projects that offer opportunities for social procurements;
- continuing implementation of taxation reforms to deliver a fairer, simpler and more efficient taxation system;
- progressing key information systems upgrades relating to the Territory's revenue systems and government financial systems; and
- identifying potential courses of action relating to outcomes of the ACTTAB Feasibility Study and ACTEW Structural Review.

Business and Corporate Strategies

The Directorate will undertake a range of business and corporate strategies to achieve its goals and priorities in 2013-14 that include:

- provision of best practice and value for money open plan fit out for the Gungahlin Office Building;
- continued refinement of Shared Services' activities to improve value for money to government, through benchmarking, use of performance measures and analysis of further business opportunities;
- improving communications, both internally and externally, to create synergies and to enable organisational learning;
- improving governance and accountability frameworks;
- building expertise and capability, creating career paths and improving leadership and succession planning through targeted programs;
- improving culture and governance through the development and implementation of a Values and Behaviour/Code of Conduct program, a Health and Wellbeing Framework, and early intervention strategies; and
- operating as a customer service oriented entity subject to the requirements of government policy and legislation.

Estimated Employment Level

2011-12 Actual Outcome	2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
n/a Staffing (FTE)	n/a	83 ¹	1,038 ²

Notes:

1. The 2012-13 estimated outcome mainly consists of ACT Revenue Office and Government Business Enterprise staff as the Shared Services Centre remains a separate reporting entity until 30 June 2013.
2. The 2013-14 Budget includes 952 FTE for Shared Services Centre transferring to the Commerce and Works Directorate from 1 July 2013 as part of the administrative arrangement changes.

Strategic Objectives and Indicators

Strategic Objective 1

Increase the Number and Diversity of Channels for Tax Payers to Enquire and Transact with the ACT Revenue Office

The ACT Revenue Office currently interacts with the public through the following channels:

- telephone/fax;
- e-mail (http://www.revenue.act.gov.au/functions/feedback_form);
- website (<http://www.revenue.act.gov.au/home>);
- customer service centre at the Nara Building;
- Standard Business Reporting (SBR);
- Canberra Connect Internet (including smartform) and shopfronts;
- Australia Post;
- rates and land tax brochures/pamphlets;
- legislation and circulars; and
- BPay, EFT and Direct Debit payment methods.

The ACT Revenue Office is planning towards increasing the convenience and the options for more interaction through the following channels:

- E-lodgement; and
- Web based applications.

Strategic Objective 2
Optimising Use of Government Accommodation

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

Strategic Indicator 1: A Reduction across Government in Average Office Space per Employee

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

The Utilisation Rate is measured every six months and is calculated by dividing total Net Useable Office space by the total number of staff and includes all normal office functions. The Government has a long term target of 15 square metres per employee for its office accommodation.

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:				
Revenue and Government Business Management	10,842	22,091	10,430	15,676
Output 1.1: Revenue and Government Business Management²	10,842	22,091	10,430	15,676

Notes:

1. Total cost includes depreciation and amortisation of \$0.185 million in 2012-13 and \$0.355 million in 2013-14.
2. This includes Output 1.3 Revenue Management transferred from the former Treasury Directorate.

Output Description

Revenue and Government Business Management provides for the administration of the ACT Government's taxation revenue, and advice in regards to Government Business Enterprises.

The key outputs to be delivered in 2013-14 include:

- collecting taxation revenue in line with budget estimates;
- providing high quality and timely advice to assist taxpayers in meeting their obligation;
- processing objections to assessments and decisions, in accordance with timeframes published on the ACT Revenue Office website;
- processing around 2,000 Home Buyer Concession Scheme transactions and 100 Pensioner Duty Concession Scheme transactions;
- processing around 250 Deferred Duty applications;

Output Classes cont.

- processing around 1,500 First Home Owner Grant applications; and
- advice on the structure and operations of ACTEW and ACTTAB.

	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 ICT	n/a	141,705	n/a	10,205
Output 2.1: Shared Services ICT²	n/a	141,705	n/a	10,205

Notes:

1. Total cost includes depreciation and amortisation of \$18.893 million in 2013-14.
2. This includes Output 1.1 Shared Services ICT transferred from the Shared Services Centre.

Output Description

Shared Services ICT is a shared ICT service organisation providing a complete range of ICT services to Government, including infrastructure, applications support and development, ICT policy and ICT project services.

The key outputs to be delivered in 2013-14 include:

- services to government agencies as outlined in the Shared Services ICT catalogue of services and affirmed through various service level and support agreements;
- management of the government data and communications network;
- assistance to agencies on ICT security;
- business systems support; and
- general service and help desk functions.

	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 Procurement	n/a	22,335	n/a	2,285
Output 3.1: Shared Services Procurement²	n/a	22,335	n/a	2,285

Notes:

1. Total cost includes depreciation and amortisation of \$0.743 million in 2013-14.
2. This includes Output 2.1 Shared Services Procurement transferred from the Shared Services Centre.

Output Classes cont.

Output Description

Shared Services Procurement undertakes procurement activities on behalf of government directorates and agencies for infrastructure, capital works, and goods and services. It advises the Government on procurement and related construction industry policy, is responsible for the development and implementation of the Government's procurement policy, administers a range of pre-qualification schemes, and establishes and manages whole of government contracts.

The key outputs to be delivered in 2013-14 include:

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

	Total Cost ¹		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget \$'000
Output Class 4:				
Shared Services Human Resources	n/a	25,612	n/a	2,634
Output 4.1: Shared Services Human Resources²	n/a	25,612	n/a	2,634

Notes:

1. Total cost includes depreciation and amortisation of \$0.843 million in 2013-14.
2. This includes Output 3.1 Shared Services Human Resources transferred from the Shared Services Centre.

Output Description

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

The key outputs to be delivered in 2013-14 include:

- payroll and personnel services, including tax payments and salary packaging;
- recruitment services;
- advice and technical support on health and safety management;
- support in the management of employee relations processes;
- injury management services for small agencies;
- coordination and facilitation of ACTPS wide training and development;
- statutory and human resources management reporting;
- organisational position and data management;

Output Classes cont.

- a full range of records management, mail room and courier activities to the majority of government directorates; and
- the broad range of functions listed in the *Territory Records Act 2002* through the operations of the Territory Records Office.

	Total Cost ¹		Government Payment for Outputs	
	2012-13 Est. Outcome \$'000	2013-14 Budget ² \$'000	2012-13 Est. Outcome \$'000	2013-14 Budget ² \$'000
Output Class 5:				
Shared Services Finance	n/a	15,658	n/a	1,056
Output 5.1: Shared Services Finance	n/a	15,658	n/a	1,056

Notes:

1. Total cost includes depreciation and amortisation of \$0.326 million in 2013-14.
2. This includes Output 4.1 Shared Services Finance transferred from the Shared Services Centre.

Output Description

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

The key outputs to be delivered in 2013-14 include:

- accounts payable and some accounts receivable functions;
- general ledgers;
- a fixed assets register;
- the development and maintenance of the Oracle E-Business Suite;
- cash flow management and bank reconciliations;
- tax payments, including returns and advice;
- financial reporting services; and
- in-house print and electronic publishing.

Accountability Indicators

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 1: Revenue and Government Business Management			
Output 1.1: Revenue and Government Business Management			
a. Debt Management – level of overdue debt as a percentage of tax revenue ¹	n/a	2.5%	2.5%
b. Compliance revenue per inspector ²	n/a	\$243,000	\$360,000
c. Average Square Metres of Office Accommodation per Employee ³	n/a	16	n/a

Notes:

1. 'Level of overdue debt' measures the level of overdue collectable debt as a percentage of forecast tax revenue. It excludes matters subject to objection and appeals, under liquidation and agreements made by the ACT Government in respect of pending waivers. This indicator was previously reported by the former Treasury Directorate under Output 1.3 Revenue Management. The 2012-13 estimated outcome covers the period 10 November 2012 to 30 June 2013.
2. This indicator was previously reported by the former Treasury Directorate under Output 1.3 Revenue Management. The 2012-13 estimated outcome covers the period 10 November 2012 to 30 June 2013.
3. This indicator was previously reported by the Economic Development Directorate under Output 1.6 Land Strategy and Infrastructure Delivery. For 2013-14 this indicator is reported under Output Class 3.1 Shared Services Procurement.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 2: Shared Services ICT			
Output 2.1: Shared Services ICT¹			
a. Costs compared to peer organisations' costs, as benchmarked by an independent organisation	n/a	n/a	Within 5%
b. Email availability across government during core business hours ²	n/a	n/a	100%
c. Service requests made via the Service Desk are resolved within Service Level Agreements timeframes ³	n/a	n/a	90%
d. Average time taken for telephone service requests to be answered by a Service Desk officer	n/a	n/a	20 seconds
f. Number of successful attacks on internally hosted ACT Government web sites	n/a	n/a	0

Notes:

1. These indicators were previously reported by the Shared Services Centre under Output 1.1 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 the ICT Service Desk are resolved in comparison to agreed Service Level Agreement timeframes.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 3: Shared Services Procurement			
Output 3.1: Shared Services Procurement			
a. Proportion of the Government funded annual capital works program supported with project procurement services ¹	n/a	n/a	90%
b. Proportion of tenders available to potential tenderers in electronic format ²	n/a	n/a	>60%
c. Average square metres of office accommodation per employee ³	n/a	n/a	15.5

Notes:

1. This excludes capital works associated with land development, housing, capital upgrades, capital ICT works, capital grants and property, plant and equipment due to the nature of these specific capital works activities. Whilst individual projects may be completed during the year, the total proportion is measured annually. This indicator was previously reported by the Shared Services Centre under Output 2.1 Shared Services Procurement.
2. It measures the proportion of tenders published on the Shared Services Procurement website that are available to the public to download in electronic format. This indicator was previously reported by the Shared Services Centre under Output 2.1 Shared Services Procurement.
3. This indicator was previously reported by the Economic Development Directorate under Output 1.6 Land Strategy and Infrastructure Delivery. For 2012-13 estimated outcome this indicator is reported under Output Class 1.1 Revenue and Government Business Management.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 4: Shared Services Human Resources			
Output 4.1: Shared Services Human Resources¹			
a. Service requests made via the Integrated Customer Service system resolved within 5 working days	n/a	n/a	95%
b. Data for Annual Reports and the Workforce Profile are supplied to the Chief Minister and Treasury Directorate in accordance with the agreed timeframe	n/a	n/a	100%
c. Performance standards in recruitment services for permanent and temporary vacancies service specifications achieved ²	n/a	n/a	95%

Notes:

1. These indicators were previously reported by the Shared Services Centre under Output 3.1 Shared Services Human Resources.
2. Represents the overall average of performance standards in recruitment service specifications being achieved.

Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
Output Class 5: Shared Services Finance			
Output 5.1: Shared Services Finance¹			
a. Business Activity Statements completed in accordance with ATO deadline	n/a	n/a	100%
b. Fringe Benefits Tax Return submitted to the ATO in accordance with ATO deadline	n/a	n/a	100%
c. Monthly financial information available for use by agencies by 6 th working day of the month	n/a	n/a	100%
d. Annual financial statements completed and sent to agencies by 9 th working day of July ²	n/a	n/a	n/a
e. Annual financial statements completed and sent to agencies by 10 th working day of July ²	n/a	n/a	100%
f. Average time (i.e. working days) taken to enter accounts payable invoices into Oracle following receipt at Shared Services Finance from agencies	n/a	n/a	2

Notes:

1. These indicators were previously reported by the Shared Services Centre under Output 4.1 Shared Services Finance.
2. Measure amended from 9th working day to 10th working day in 2013-14.

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	0	0	0	0	0
2nd Appropriation					
Investment in Finance and Human Resources	1,000	-	-	-	-
2013-14 Budget Policy Adjustments					
Increase Tax Compliance Activity	-	567	577	588	598
Increase in Application Fee for Certificate of Rates, Land Tax and Other Charges	-	250	250	250	250
Storage Network Switch Refresh	-	-	-	-	160
Application Security Assurance and Web Inspection System (ASAWIS)	-	-	20	20	20
2013-14 Budget Technical Adjustments					
Transfer – Functions from Treasury	10,678	14,245	14,557	14,771	15,024
Transfer – Administration of Taxation Management Framework from CMTD	-	8	8	9	9
Transfer – Functions from Shared Services	-	14,568	13,371	12,259	12,472
Transfer – Government Accommodation Strategy from EDD	366	604	614	624	634
Revised Funding Profile – Investment in Finance and HR Improvement	(1,000)	1,000	-	-	-
Revised Funding Profile – Oracle E-Business Suite Upgrade	(401)	401	-	-	-
Revised Funding Profile – Whole of Government Banking	(213)	213	-	-	-
2013-14 Budget	10,430	31,856	29,397	28,521	29,167
Changes to Appropriation - Territorial					
Payment for Expenses on Behalf of Territory	2012-13	2013-14	2014-15	2015-16	2016-17
	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2012-13 Budget	0	0	0	0	0
2013-14 Budget Policy Adjustments					
Retargeting of First Home Owner Grant	-	(4,398)	(8,273)	(8,480)	(8,692)
2013-14 Budget Technical Adjustments					
Transfer – Functions from Treasury	9,925	17,460	17,460	17,460	17,460
Transfer – Land Rent Purchase to First Home Owner Grant	2,500	-	-	-	-
Commonwealth Grants – First Home Owner Boost NP	(287)	3	-	-	-
2013-14 Budget	12,138	13,065	9,187	8,980	8,768

Changes to Appropriation cont.

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	0	0	0	0	0
2013-14 Budget Policy Adjustments					
Whole of Government Digital Network	-	6,661	2,504	1,722	-
Storage Network Switch Refresh	-	1,020	-	-	-
Application Security Assurance and Web Inspection System (ASAWIS)	-	250	-	-	-
2013-14 Budget Technical Adjustments					
Transfer – Oracle System from Treasury	4,500	-	-	-	-
Transfer – Whole of Government Banking from Treasury	841	-	-	-	-
Transfer – Functions of Shared Services from SSC	-	6,939	2,000	1,000	1,000
Revised Funding Profile – Oracle E-Business Suite Upgrade	(2,380)	2,380	-	-	-
Revised Funding Profile – Whole of Government Banking	(278)	278	-	-	-
2013-14 Budget	2,683	17,528	4,504	2,722	1,000

Changes to Appropriation - Territorial

	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	0	0	0	0	0
2nd Appropriation					
Land Rent Scheme	112,156	-	-	-	-
2013-14 Budget Technical Adjustments					
Transfer – Functions from Treasury	9,045	22,300	22,300	22,300	22,300
Transfer – Land Rent Purchase to First Home Owner Grant	(2,500)	-	-	-	-
Revised Funding Profile – Land Rent	(23,162)	23,162	-	-	-
Land Rent Scheme	-	70,838	-	-	-
2013-14 Budget	95,539	116,300	22,300	22,300	22,300

Commerce and Works 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						
0	10,430	31,856	205	29,397	28,521	29,167
	Government Payment for Outputs					
0	0	370	#	376	382	388
	User Charges - Non ACT Government					
0	7	181,641	#	184,522	187,498	190,579
	User Charges - ACT Government					
0	0	236	#	240	244	248
	Interest					
0	0	1,822	#	1,851	1,881	1,911
	Other Revenue					
0	504	1,004	99	1,029	1,037	1,045
	Resources Received Free of Charge					
0	10,941	216,929	#	217,415	219,563	223,338
	Total Revenue					
0	10,941	216,929	#	217,415	219,563	223,338
	Total Income					
Expenses						
0	5,525	95,535	#	96,857	97,620	98,834
	Employee Expenses					
0	557	14,287	#	14,008	13,697	13,468
	Superannuation Expenses					
0	4,575	90,637	#	91,010	92,132	94,674
	Supplies and Services					
0	185	21,160	#	22,922	23,079	23,338
	Depreciation and Amortisation					
0	0	16	#	16	16	16
	Borrowing Costs					
0	0	5,341	#	0	0	0
	Grants and Purchased Services					
0	0	425	#	436	447	458
	Other Expenses					
0	10,842	227,401	#	225,249	226,991	230,788
	Total Ordinary Expenses					
0	99	-10,472	#	-7,834	-7,428	-7,450
	Operating Result					
Other Comprehensive Income						
<i>Items that will not be reclassified subsequently to profit or loss</i>						
0	0	10,293	#	0	0	0
	Inc/Dec in Asset Revaluation Reserve Surpluses					
0	0	10,293	#	0	0	0
	Total Other Comprehensive Income					
0	99	-179	-281	-7,834	-7,428	-7,450
	Total Comprehensive Income					

Commerce and Works 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						
0 Cash and Cash Equivalents	1,443	26,252	#	24,088	21,971	20,052
0 Receivables	688	43,969	#	44,111	44,252	44,414
0 Assets Held for Sale	0	21	#	21	21	21
0 Other Current Assets	18	4,711	#	4,781	4,851	4,921
0 Total Current Assets	2,149	74,953	#	73,001	71,095	69,408
Non Current Assets						
0 Receivables	296	258	-13	197	111	25
0 Property, Plant and Equipment	97	62,706	#	59,056	53,023	44,924
0 Intangibles	1,309	6,480	395	5,091	4,146	3,286
0 Capital Works in Progress	3,102	2,194	-29	2,194	2,194	2,194
0 Other Non Current Assets	0	177	#	177	177	177
0 Total Non Current Assets	4,804	71,815	#	66,715	59,651	50,606
0 TOTAL ASSETS	6,953	146,768	#	139,716	130,746	120,014
Current Liabilities						
0 Payables	495	27,245	#	27,300	27,354	27,408
0 Finance Leases	35	461	#	461	461	461
0 Employee Benefits	3,655	33,758	824	35,883	38,007	40,128
0 Other Liabilities	0	9,352	#	9,532	9,712	9,892
0 Total Current Liabilities	4,185	70,816	#	73,176	75,534	77,889
Non Current Liabilities						
0 Finance Leases	0	338	#	338	338	338
0 Employee Benefits	212	2,423	#	2,425	2,427	2,429
0 Other Non Current Provisions	0	64	#	64	64	64
0 Total Non Current Liabilities	212	2,825	#	2,827	2,829	2,831
0 TOTAL LIABILITIES	4,397	73,641	#	76,003	78,363	80,720
0 NET ASSETS	2,556	73,127	#	63,713	52,383	39,294
REPRESENTED BY FUNDS EMPLOYED						
0 Accumulated Funds	2,556	62,834	#	53,420	42,090	29,001
0 Reserves	0	10,293	#	10,293	10,293	10,293
0 TOTAL FUNDS EMPLOYED	2,556	73,127	#	63,713	52,383	39,294

Commerce and Works 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							
0	Opening Accumulated Funds	0	2,556	#	62,834	53,420	42,090
0	Opening Asset Revaluation Reserve	0	0	-	10,293	10,293	10,293
0	Balance at the Start of the Reporting Period	0	2,556	#	73,127	63,713	52,383
Comprehensive Income							
0	Operating Result for the Period	99	-10,472	#	-7,834	-7,428	-7,450
0	Inc/Dec in Asset Revaluation Reserve Surpluses	0	10,293	#	0	0	0
0	Total Comprehensive Income	99	-179	-281	-7,834	-7,428	-7,450
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
0	Capital Injections	2,683	17,528	553	4,504	2,722	1,000
0	Capital Distributions to Government	0	-5,999	#	-6,084	-6,624	-6,639
0	Inc/Dec in Net Assets due to Admin Restructure	-226	59,221	#	0	0	0
0	Total Transactions Involving Owners Affecting Accumulated Funds	2,457	70,750	#	-1,580	-3,902	-5,639
Closing Equity							
0	Closing Accumulated Funds	2,556	62,834	#	53,420	42,090	29,001
0	Closing Asset Revaluation Reserve	0	10,293	#	10,293	10,293	10,293
0	Balance at the End of the Reporting Period	2,556	73,127	#	63,713	52,383	39,294

Commerce and Works 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						
0	10,430	31,856	205	29,397	28,521	29,167
0	7	182,848	#	185,747	188,726	192,152
0	0	236	#	240	244	248
0	0	686,929	#	696,615	707,490	724,525
0	10,437	901,869	#	911,999	924,981	946,092
Payments						
0	5,525	94,305	#	95,590	96,329	97,522
0	556	14,287	#	14,008	13,697	13,469
0	4,072	90,476	#	90,848	91,986	94,567
0	0	16	#	16	16	16
0	0	685,470	#	695,136	705,993	723,004
0	10,153	884,554	#	895,598	908,021	928,578
0	284	17,315	#	16,401	16,960	17,514
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipts						
0	0	329	#	335	341	347
0	0	78	#	102	125	125
0	0	407	#	437	466	472
Payments						
0	0	27,601	#	17,248	15,466	14,088
0	2,683	3,658	36	0	0	0
0	0	64	#	64	62	62
0	2,683	31,323	#	17,312	15,528	14,150
0	-2,683	-30,916	#	-16,875	-15,062	-13,678
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
0	2,683	17,528	553	4,504	2,722	1,000
0	1,159	26,991	#	0	0	0
0	3,842	44,519	#	4,504	2,722	1,000
Payments						
0	0	5,999	#	6,084	6,624	6,639
0	0	110	#	110	113	116
0	0	6,109	#	6,194	6,737	6,755
0	3,842	38,410	900	-1,690	-4,015	-5,755
0	1,443	24,809	#	-2,164	-2,117	-1,919
0	0	1,443	#	26,252	24,088	21,971
0	1,443	26,252	#	24,088	21,971	20,052

Notes to the Budget Statements

Significant variations are as follows:

The budgeted financial statements for the 2012-13 estimated outcome reflect the transfer of functions from the former Treasury Directorate and the Economic Development Directorate (EDD) as part of the administrative arrangement changes. The 2013-14 Budget reflects the transfer of the Shared Services Centre from 1 July 2013, the full year effect of the transfer from the former Treasury Directorate and EDD, 2013-14 new initiatives and the rollover of 2012-13 initiatives.

Operating Statement

- government payment for outputs:
 - the increase of \$10.430 million in the 2012-13 estimated outcome from the original budget is due to the transfer of funds from EDD and the former Treasury Directorate (\$11.044 million), partially offset by the rollover of funding from 2012-13 to 2013-14 for the Investment in Finance and HR Improvement, the Oracle E-Business Suite Upgrade and the Whole of Government Banking (\$1.614 million) initiatives and additional appropriation for Revenue and Government Business Management (\$1 million); and
 - the increase of \$21.426 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of the Shared Services Centre (Shared Services) from 1 July 2013 (\$14.568 million) and the full year effect of the transfer of functions from EDD and the former Treasury Directorate (\$3.805 million); the rollover of funding for the Investment in Finance and HR Improvement, the Oracle E-Business Suite Upgrade, the Whole of Government Banking initiatives (\$1.614 million) from 2012-13 to 2013-14 and the increase in funding in 2013-14 for the Increase Tax Compliance Activity (\$0.567 million) and Increase in Application Fee for Certificate of Rates, Land Tax and Other Charges (\$0.250 million) initiatives. This is partially offset by the effect of the additional appropriation for Revenue and Government Business Management in 2012-13 (\$1 million).
- user charges – ACT Government: the increase of \$181.634 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$181.632 million).
- other revenue: the increase of \$1.822 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the transfer of Shared Services from 1 July 2013.
- resources received free of charge:
 - the increase of \$0.504 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate; and
 - increase of \$0.5 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the transfer of Shared Services from 1 July 2013 (\$0.3 million) and the full year effect of the transfer of functions from the former Treasury Directorate (\$0.2 million).

- employee and superannuation expenses:
 - the increase of \$6.082 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate and EDD; and
 - the increase of \$103.740 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$99.837 million) and the full year effect of the transfer from EDD and the former Treasury Directorate (\$3.221 million), the increase in funding in 2013-14 for the Increase Tax Compliance Activity (\$0.482 million) and the increase in Application Fee for Certificate of Rates, Land Tax and Other Charges (\$0.2 million) initiatives.
- supplies and services:
 - the increase of \$4.575 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of functions from the former Treasury Directorate and EDD (\$5.189 million), partially offset by the rollover of funding from 2012-13 to 2013-14 for the Oracle E-Business Suite Upgrade and the Whole of Government Banking (\$0.614 million) initiatives; and
 - the increase of \$86.062 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$83.616 million) and the full year effect of the transfer of functions from the former Treasury Directorate and EDD (\$1.076 million) and the rollover of funding (\$0.614 million) from 2012-13 to 2013-14.
- depreciation and amortisation: the increase of \$20.975 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$20.705 million).
- grants and purchased services: the increase of \$5.341 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the transfer of functions from the former Treasury Directorate.

Balance Sheet

- cash and cash equivalents:
 - the increase of \$1.443 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate; and
 - the increase of \$24.809 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$24.726 million).
- current receivables:
 - the increase of \$0.688 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate; and
 - the increase of \$43.281 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$43.231 million).

- other current assets: the increase of \$4.693 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the transfer of Shared Services from 1 July 2013.
- property, plant and equipment: the increase of \$62.609 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$54.930 million) and the Whole of Government Digital Network Replacement (\$6.661 million) and the Storage Network Switch Refresh (\$1.020 million) initiatives.
- intangibles:
 - the increase of \$1.309 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate; and
 - the increase of \$5.171 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$4.373 million) and the rollover of the Investment in Finance and HR Improvement initiative (\$1 million).
- capital works in progress: the increase of \$3.102 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate.
- current payables: the increase of \$26.750 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$26.764 million).
- current and non current employee benefits:
 - the increase of \$3.867 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from EDD and the former Treasury Directorate; and
 - the increase of \$32.314 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$32.233 million).
- other liabilities: the increase of \$9.352 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the transfer of Shared Services from 1 July 2013.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow Statement

Variations in the cash flows from operating activities and cash flows from investing activities are explained in the notes above.

- capital injections from government:
 - the increase of \$2.683 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate; and

- the increase of \$14.845 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$6.939 million), and funding for the Whole of Government Digital Network Replacement (\$6.661 million) and Storage Network Switch Refresh (\$1.020 million) initiatives.
- receipt of transferred cash balances: the increase of \$25.832 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the transfer of Shared Services from 1 July 2013.
- distribution to government: the increase of \$5.999 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the transfer of Shared Services from 1 July 2013.

Commerce and Works 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						
0	12,138	13,065	8	9,187	8,980	8,768
	Payment for Expenses on behalf of Territory					
0	520,111	1,211,522	133	1,291,212	1,400,237	1,480,757
	Taxes, Fees and Fines					
0	1,072	10,527	882	11,853	12,573	12,710
	Land Revenue					
0	198	200	1	200	200	200
	Other Revenue					
0	533,519	1,235,314	132	1,312,452	1,421,990	1,502,435
	Total Revenue					
0	533,519	1,235,314	132	1,312,452	1,421,990	1,502,435
	Total Income					
Expenses						
0	15	15	-	15	15	15
	Supplies and Services					
0	13,019	12,830	-1	8,952	8,745	8,533
	Grants and Purchased Services					
0	5,553	2,794	-50	2,544	2,294	2,297
	Other Expenses					
0	514,932	1,219,675	137	1,300,941	1,410,936	1,491,590
	Transfer Expenses					
0	533,519	1,235,314	132	1,312,452	1,421,990	1,502,435
	Total Ordinary Expenses					
0	0	0	-	0	0	0
	Operating Result					
Other Comprehensive Income						
<i>Items that will not be reclassified subsequently to profit or loss</i>						
0	0	14,282	#	16,000	17,804	19,697
	Inc/Dec in Asset Revaluation Reserve Surpluses					
0	0	14,282	#	16,000	17,804	19,697
	Total Other Comprehensive Income					
0	0	14,282	#	16,000	17,804	19,697
	Total Comprehensive Income					

Commerce and Works 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						
0 Cash and Cash Equivalents	108,041	108,041	-	108,041	108,041	108,041
0 Receivables	156,126	156,736	..	156,437	156,311	156,156
0 Total Current Assets	264,167	264,777	..	264,478	264,352	264,197
Non Current Assets						
0 Property, Plant and Equipment	281,866	410,218	46	446,288	484,162	523,929
0 Total Non Current Assets	281,866	410,218	46	446,288	484,162	523,929
0 TOTAL ASSETS	546,033	674,995	24	710,766	748,514	788,126
Current Liabilities						
0 Payables	241,005	239,495	-1	236,966	234,610	232,225
0 Other Provisions	179	69	-61	69	69	69
0 Other Liabilities	1,914	1,914	-	1,914	1,914	1,914
0 Total Current Liabilities	243,098	241,478	-1	238,949	236,593	234,208
0 TOTAL LIABILITIES	243,098	241,478	-1	238,949	236,593	234,208
0 NET ASSETS	302,935	433,517	43	471,817	511,921	553,918
REPRESENTED BY FUNDS EMPLOYED						
0 Accumulated Funds	283,938	400,238	41	422,538	444,838	467,138
0 Reserves	18,997	33,279	75	49,279	67,083	86,780
0 TOTAL FUNDS EMPLOYED	302,935	433,517	43	471,817	511,921	553,918

Commerce and Works 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							
0	Opening Accumulated Funds	0	283,938	#	400,238	422,538	444,838
0	Opening Asset Revaluation Reserve	0	18,997	#	33,279	49,279	67,083
0	Balance at the Start of the Reporting Period	0	302,935	#	433,517	471,817	511,921
Comprehensive Income							
0	Inc/Dec in Asset Revaluation Reserve Surpluses	0	14,282	#	16,000	17,804	19,697
0	Total Comprehensive Income	0	14,282	#	16,000	17,804	19,697
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							
0	Capital Injections	95,539	116,300	22	22,300	22,300	22,300
0	Inc/Dec in Net Assets due to Admin Restructure	207,396	0	-100	0	0	0
0	Total Transactions Involving Owners Affecting Accumulated Funds	302,935	116,300	-62	22,300	22,300	22,300
Closing Equity							
0	Closing Accumulated Funds	283,938	400,238	41	422,538	444,838	467,138
0	Closing Asset Revaluation Reserve	18,997	33,279	75	49,279	67,083	86,780
0	Balance at the End of the Reporting Period	302,935	433,517	43	471,817	511,921	553,918

**Commerce and Works 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						
0	12,138	13,065	8	9,187	8,980	8,768
0	562,670	1,136,356	102	1,211,839	1,288,089	1,404,180
0	52,718	92,046	75	97,583	131,074	95,637
0	627,526	1,241,467	98	1,318,609	1,428,143	1,508,585
Payments						
0	3,432	15	-100	15	15	15
0	12,301	12,830	4	8,952	8,745	8,533
0	535	903	69	911	911	911
0	517,869	1,229,949	138	1,310,961	1,420,702	1,501,356
0	534,137	1,243,697	133	1,320,839	1,430,373	1,510,815
0	93,389	-2,230	-102	-2,230	-2,230	-2,230
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipts						
0	0	2,230	#	2,230	2,230	2,230
0	0	2,230	#	2,230	2,230	2,230
Payments						
0	95,291	116,300	22	22,300	22,300	22,300
0	95,291	116,300	22	22,300	22,300	22,300
0	-95,291	-114,070	-20	-20,070	-20,070	-20,070
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
0	95,539	116,300	22	22,300	22,300	22,300
0	42,369	0	-100	0	0	0
0	137,908	116,300	-16	22,300	22,300	22,300
Payments						
0	27,965	0	-100	0	0	0
0	27,965	0	-100	0	0	0
0	109,943	116,300	6	22,300	22,300	22,300
0	108,041	0	-100	0	0	0
0	0	108,041	#	108,041	108,041	108,041
0	108,041	108,041	-	108,041	108,041	108,041

Notes to the Budget Statements on Behalf of the Territory

Significant variations are as follows:

Statement of Income and Expenses on Behalf of the Territory

- payment for expenses on behalf of the Territory:
 - the increase of \$12.138 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of funds from the former Treasury Directorate (\$9.925 million) and the transfer of Land Rent Purchase funds to the First Home Owner Grant (\$2.5 million); and
 - the increase of \$0.927 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the full year effect of the transfer of the former Treasury Directorate functions (\$7.535 million), partially offset by the effect of the transfer of land rent to the First Home Owner Grant (\$2.5 million) and the savings from re-targeting of First Home Buyer Grant (\$4.398 million).
- taxes, fees and fines:
 - the increase of \$520.111 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate; and
 - the increase of \$691.411 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the full year effect of the transfer of functions from the former Treasury Directorate and changes in tax revenues consisting of increases in payroll tax (\$146.806 million), general rates (\$343.905 million), land tax (\$32.096 million), conveyances (\$85.366 million), general insurance (\$6.239 million), motor vehicle registration duty (\$9.411 million), ambulance levy (\$6.8 million), Fire and Emergency Service Levy (\$34.829 million) and income tax equivalent (\$21.947 million).
- land revenue:
 - the increase of \$1.072 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate; and
 - the increase of \$9.455 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the full year effect of the transfer of functions from the former Treasury Directorate and rent received from an increased number of properties under the Land Rent Scheme.
- grants and purchased services:
 - the increase of \$13.019 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of functions from the former Treasury Directorate and higher than expected take-up of the First Home Buyer Grant (FHOG); and
 - the decrease of \$0.189 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the savings from re-targeting of FHOG (\$4.398 million) offset by the full year effect of the transfer of functions from the former Treasury Directorate (\$4.206 million).

- other expenses: the increase of \$5.553 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of functions from the former Treasury Directorate, including a large impairment loss (\$1.809 million) and a one-off waiver in 2012-13 (\$1.601 million).
- transfer expenses: the increase of \$514.932 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate, and the increase of \$704.743 million in 2013-14 Budget from the 2012-13 estimated outcome is due to the full year effect of the transfer and changes of tax revenues.

Statement of Assets and Liabilities on Behalf of the Territory

- cash and cash equivalents: the increase of \$108.041 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate.
- receivables: the increase of \$156.126 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate.
- property, plant and equipment: the increase of \$281.866 million in the 2012-13 estimated outcome from the original budget is mainly due to the transfer of functions from the former Treasury Directorate and the increase of \$128.352 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the growth of land rent properties held under the Land Rent Scheme.
- payables: the increase of \$241.005 million in the 2012-13 estimated outcome from the original budget is due to the transfer of functions from the former Treasury Directorate.

Statement of Change in Equity on Behalf of the Territory

Variations in the statement are explained in the notes above.

Statement of Cash Flows on Behalf of the Territory

Variations in the statement are explained in the notes above.

Revenue and Government Business Management 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						
0 Government Payment for Outputs	10,430	15,676	50	15,384	15,609	15,872
0 User Charges - ACT Government	7	10	43	10	10	10
0 Resources Received Free of Charge	504	704	40	721	721	721
0 Total Revenue	10,941	16,390	50	16,115	16,340	16,603
0 Total Income	10,941	16,390	50	16,115	16,340	16,603
Expenses						
0 Employee Expenses	5,525	8,126	47	8,309	8,357	8,415
0 Superannuation Expenses	557	1,323	138	1,353	1,362	1,375
0 Supplies and Services	4,575	6,946	52	6,470	6,656	6,826
0 Depreciation and Amortisation	185	355	92	354	124	39
0 Grants and Purchased Services	0	5,341	#	0	0	0
0 Total Ordinary Expenses	10,842	22,091	104	16,486	16,499	16,655
0 Operating Result	99	-5,701	#	-371	-159	-52

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						
0	0	10,205	#	9,541	8,368	8,683
0	0	123,469	#	125,661	127,915	130,247
0	0	250	#	255	260	265
0	0	133,924	#	135,457	136,543	139,195
0	0	133,924	#	135,457	136,543	139,195
Expenses						
0	0	45,232	#	45,820	46,416	47,020
0	0	6,806	#	6,629	6,467	6,329
0	0	70,349	#	71,490	72,132	74,209
0	0	18,893	#	20,985	21,586	21,930
0	0	425	#	436	447	458
0	0	141,705	#	145,360	147,048	149,946
0	0	-7,781	#	-9,903	-10,505	-10,751

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						
0 Government Payment for Outputs	0	2,285	#	2,320	2,356	2,392
0 User Charges - Non ACT Government	0	330	#	335	340	345
0 User Charges - ACT Government	0	20,919	#	21,180	21,452	21,732
0 Other Revenue	0	58	#	59	60	61
0 Resources Received Free of Charge	0	300	#	308	316	324
0 Total Revenue	0	23,892	#	24,202	24,524	24,854
0 Total Income	0	23,892	#	24,202	24,524	24,854
Expenses						
0 Employee Expenses	0	15,540	#	15,744	15,950	16,159
0 Superannuation Expenses	0	2,096	#	2,067	2,044	2,023
0 Supplies and Services	0	3,951	#	4,027	4,112	4,199
0 Depreciation and Amortisation	0	743	#	314	100	100
0 Borrowing Costs	0	5	#	5	5	5
0 Total Ordinary Expenses	0	22,335	#	22,157	22,211	22,486
0 Operating Result	0	1,557	#	2,045	2,313	2,368

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						
0	0	2,634	#	1,586	1,611	1,635
0	0	22,846	#	23,114	23,393	23,684
0	0	236	#	240	244	248
0	0	1,514	#	1,537	1,561	1,585
0	0	27,230	#	26,477	26,809	27,152
0	0	27,230	#	26,477	26,809	27,152
Expenses						
0	0	16,526	#	16,741	16,959	17,179
0	0	2,453	#	2,396	2,344	2,300
0	0	5,779	#	5,324	5,443	5,562
0	0	843	#	893	893	893
0	0	11	#	11	11	11
0	0	25,612	#	25,365	25,650	25,945
0	0	1,618	#	1,112	1,159	1,207

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						
0	0	1,056	#	566	577	585
0	0	40	#	41	42	43
0	0	14,397	#	14,557	14,728	14,906
0	0	15,493	#	15,164	15,347	15,534
0	0	15,493	#	15,164	15,347	15,534
Expenses						
0	0	10,111	#	10,243	9,938	10,061
0	0	1,609	#	1,563	1,480	1,441
0	0	3,612	#	3,699	3,789	3,878
0	0	326	#	376	376	376
0	0	15,658	#	15,881	15,583	15,756
0	0	-165	#	-717	-236	-222

Notes to the Output Class Statements

Significant variations are as follows:

Revenue and Government Business Management Total Expenses

- the increase of \$10.842 million in the 2012-13 estimated outcome from the original budget is due to transfers from EDD and the former Treasury Directorate (\$11.456 million), partially offset by the rollover of funding from 2012-13 to 2013-14 for the Investment in Finance and HR Improvement, the Oracle E- Business Suite Upgrade and the Whole of Government Banking (\$1.614 million) initiatives and additional appropriation for Revenue and Government Business Management in 2012-13 (\$1 million); and
- the increase of \$11.249 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the full year effect of the transfer from the former Treasury Directorate (\$9.196 million); the rollover of funding (\$1.614 million) from 2012-13 to 2013-14; and the increase in funding in 2013-14 for the Increase Tax Compliance Activity (\$0.567 million) and the Application Fee for Certificate of Rates, Land Tax and Other Charges (\$0.250 million) initiatives, partially offset by the additional appropriation for Revenue and Government Business Management in 2012-13 (\$1 million).

Shared Services ICT Total Expenses

- the increase of \$141.705 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the transfer of Shared Services from 1 July 2013.

Shared Services Procurement Total Ordinary Expenses

- the increase of \$22.335 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the transfer of Shared Services from 1 July 2013 (\$21.731 million) as part of the administrative arrangement changes and the transfer of the Government Accommodation Strategy team (\$0.604 million) from the Revenue and Government Business Management output class.

Shared Services Human Resources Total Ordinary Expenses

- the increase of \$25.612 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$25.562 million).

Shared Services Finance Total Ordinary Expenses

- the increase of \$15.658 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of Shared Services from 1 July 2013 (\$15.6 million).