

ENVIRONMENT AND SUSTAINABLE DEVELOPMENT DIRECTORATE

Purpose

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

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

The functions of the Directorate are complemented by the regulatory capacity provided through the statutory functions of the *Planning and Development Act 2007*, the Conservator of Flora and Fauna, the *Environment Protection Act 1997*, the *Heritage Act 2004*, and the *Clinical Waste Act 1990*.

2012-13 Priorities

Priorities to be pursued by the Directorate in 2012-13 include:

- finalising the development of *Weathering the Change* Action Plan 2 to transition the ACT towards the Government's policy objective of zero net emissions by 2060, and pursuing carbon neutrality in the Government's operations and service delivery;
- finalising and implementing the Carbon Neutral ACT Framework which will enhance the ability of the ACT Government to reduce greenhouse gas emissions from its operations and delivery of services and achieve the aim of zero Government emissions from 2020;
- delivering a range of strategic planning initiatives including:
 - detailed planning and engineering investigations as part of the land release program, with a focus on supporting housing affordability;
 - promoting the ACT Planning Strategy that builds on outcomes from the Sustainable Futures Program, Canberra Spatial Plan and *Time to Talk* public engagement; and
 - continuing work on the master plan program to identify where infill development could occur in and around town and group centres and along transport corridors.
- continuing planning system and other regulatory reforms:
 - continuing to work with industry to further refine the newly implemented eDevelopment platform;
 - continuing the review of Part 5 of the *Utilities Act 2000* to improve regulatory control of licensed utilities in the Territory; and
 - implementing the first stage priority items from the review of the Territory Plan, specifically the estate development, residential and community facility zones development codes.

- continuing to take forward an energy reform agenda at an ACT and national level and implementing the ACT Sustainable Energy Policy;
- assisting industry to implement the *Energy Efficiency (Cost of Living) Scheme*;
- implementing Transport for Canberra and continuing to provide strategies for more sustainable transport options in the ACT;
- continuing to develop strategies to protect and conserve threatened species and ecological communities;
- finalising the implementation of the *Think water, act water* strategy and continue implementing policies and programs which reduce demand for water and, where feasible, increase the use of non-potable water;
- implementing the ACT Waste Management Strategy 2011-2025;
- celebrating, caring for and conserving the ACT's Cultural Heritage and information on local Indigenous heritage;
- continuing to support the Canberra and South East Region Environment Centre, the Conservation Council, SEE Change ACT and community ventures with the ACT Government in regional environmental measures; and
- continuing to work with the ACT Natural Resource Management Council, community, governments, landholders, industry, the local Indigenous community, and scientific and research organisations to improve our natural environment including through the Commonwealth Government's 'Caring for our Country' program.

Business and Corporate Strategies

The Directorate is guided by the ACT Government's Performance and Accountability Framework and seeks to integrate the Government's strategic planning, as articulated in the *Canberra Plan – Towards our Second Century*. The Directorate's policy initiatives are complemented by the regulation and enforcement capacity provided through the statutory functions of the Planning and Land Authority, the Environment Protection Authority, the Conservator of Flora and Fauna and supporting the Heritage Council.

The Directorate is committed to:

- identifying the most effective and efficient use of available resources through an analysis of existing programs and new expenditure proposals;
- maintaining the highest standards of ethical behaviour and leadership;
- strengthening collaborative relationships within Government and effective community engagement and customer service; and
- valuing our people through effective leadership, staff retention, an efficient recruitment process and staff learning and development.

Estimated Employment Level

2010-11 Actual Outcome	2011-12 Budget	2011-12 Est. Outcome	2012-13 Budget
448 Staffing (FTE) ¹	457	465 ²	445 ³

Notes:

1. Includes the Office of the Commissioner for Sustainability and the Environment.
2. The increase of 8 FTE in the 2011-12 estimated outcome from the original budget is due to temporary staff employed to assist in capital projects and accelerated land release programs.
3. The decrease of 20 FTE in the 2012-13 Budget from the 2011-12 estimated outcome is due to savings initiatives.

Strategic Objectives and Indicators

Strategic Objective 1

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

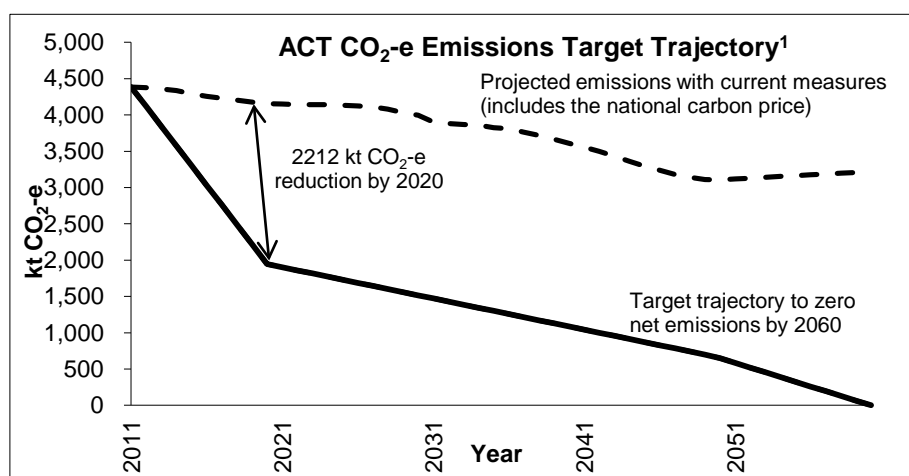
The Government's vision for Canberra is to set the benchmark for Australian cities in carbon neutrality and sustainability. The Directorate works across government, the business sector and the broader community to achieve greenhouse gas emission reductions.

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

The Directorate will:

- finalise the development of *Weathering the Change* Action Plan 2 as a comprehensive road map to carbon neutrality;
- ensure the monitoring and reporting of greenhouse gas emissions against legislated targets and implement a carbon neutral framework for the Government;
- promote business and community engagement on climate change through the Climate Change Council and sectoral agreements; and
- develop a sustainable transport network through strategic planning.

Strategic Indicator 1: Identify actions to deliver 40 per cent greenhouse gas emission reductions compared to 1990 levels by 2020.



Note:

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

Strategic Objectives and Indicators cont.

Strategic Objective 2

Promoting Sustainable, Secure and Equitable Energy Supply

As part of the drive to carbon neutrality the Government has developed an ACT Sustainable Energy Policy. The primary focus of the policy is to reduce emissions associated with energy use. The policy contains specific and measurable targets to ensure the equitable provision of energy and security of supply. Implementation will commence in 2012-13 where the Directorate will:

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

Strategic Indicator 2.1: Growth in renewable energy generation in the Territory.

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

Strategic Objective 3

Securing Sustainable Water Resources

The Government will continue to explore and support cost effective ways to reduce demand for water, encourage sustainable water use through water sensitive urban design and pursue various options to reduce our reliance on potable water.

The Directorate will work across government and with ACTEW Corporation to secure the ACT's water supply and with the broader community to achieve sustainability in water use.

The Directorate will:

- finalise and implement a new *Think water, act water* strategy to specifically address long term water usage and catchment management;
- work with industry and the community to identify and implement water sensitive urban design including water savings measures, and promote water savings programs and technologies, including through rebates where appropriate;
- review Environmental Flow Guidelines to ensure the continuing health of the ACT's rivers and lakes; and
- work with the Murray Darling Basin Authority to implement water reforms within the ACT's part of the Murray Darling Basin to achieve long term water security as the city grows.

Strategic Indicator 3.1: Finalise the new *Think water, act water* strategy and review environmental flow guidelines.

Strategic Indicator 3.2: Work with the community on implementing the Murray Darling Basin Plan.

Strategic Objectives and Indicators cont.

Strategic Objective 4

Protecting our Environment and Promoting Contemporary, Best Practice Environmental Standards

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

In 2012-13 the Directorate will:

- continue to protect the quality of the Territory's air, land, water and environmental values under the regulatory provisions of the environment legislation;
- review the *Environment Protection Act 1997*;
- finalise the review and amendment of the *Nature Conservation Act 1980*;
- implement the ACT Waste Management Strategy;
- protect and manage the ACT's biodiversity;
- increase community and industry awareness and engagement in protecting our natural and built environment;
- support the COAG Standing Council on Environment and Water to implement consistent, innovative and best practice approaches to environmental protection and management; and
- support the Natural Resources Management Council including policies and programs that preserve our natural environment.

Strategic Indicator 4: Develop and implement ACT-wide sustainability policies including waste and biodiversity conservation.

Strategic Objective 5

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

This objective will be achieved through the implementation of the goals underpinning the *Canberra Spatial Plan*, the *Sustainable Transport Plan* and *Weathering the Change*.

In 2012-13 the Directorate will:

- promote the Planning Strategy;
- continue the review of the residential zone development codes;
- continue the review of commercial zones development codes applying to group and local centres;
- complete the Kenny and Molonglo Valley Stage 2 (Suburbs 3 and 4 and the Molonglo Group Centre) planning and design framework;
- continue the planning and design of major infrastructure supporting urban development in the Molonglo Valley;
- undertake further Environmental Impact Study assessments of arterial roads, bridges, stormwater management measures and sewers in Molonglo Valley;

Strategic Objectives and Indicators cont.

- support the work of the ACT Government Architect; and
- improve the sustainability of buildings through the application of building policy and compliance activities.

Strategic Indicator 5: Amend planning legislation and practices to ensure delivery of land supply, housing affordability and sustainable transport options.

Strategic Objective 6

Achieve and Maintain Effective Regulatory Systems

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

The Directorate will:

- identify opportunities for better integration of the National Capital Plan and Territory Plan;
- complete the implementation of first stage priority items for the Territory Plan policy review;
- continue to implement the outcomes of the Minister's Building Quality Forum, including through the review and amendment of the *Building Act 2004*;
- undertake a review of the *Environment Protection Act 1997* and implement recommendations to improve the operation and effectiveness of the legislation;
- complete the review of Part 5 of the *Utilities Act 2000*;
- ensure compliance (by audit) of building certifiers with their responsibilities under the *Planning and Development Act 2007*;
- implement initiatives announced by the Government on affordable housing; and
- ensure compliance with the *Heritage Act 2004* and associated regulations.

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

Output Classes

	Total Cost ¹		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output Class 1				
Environment and Sustainable Development				
Output 1.1: Regulation and Services³	91,800	84,573 ²	75,434	74,824
	32,470	29,722	24,124	24,528

Notes:

1. Total cost includes depreciation of \$1.497 million in 2011-12 estimated outcome and \$1.441 million in 2012-13 Budget.
2. Total cost does not include transfer expenses of \$2.385 million.
3. Own source revenue is retained by ESDD to supplement GPO.

Output Description

Provide regulatory guidance to the Building Industry through:

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

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.2: Planning Delivery	11,199	10,822	10,644	10,489

Output Description

Provision of development regulation, including leasehold management, with the overarching objective of promoting sustainable, attractive, safe and well-designed urban, residential and rural environments in the ACT.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.3: Planning Policy¹	21,016	19,605	16,083	16,926

Note:

1. Total cost includes the transfer of assets of \$2.034 million in the 2011-12 estimated outcome and \$1.747 million in the 2012-13 Budget. 2011-12 estimated outcome total cost includes Accelerated Land Release Program funding for planning of \$1.620 million.

Output Description

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

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.4: Heritage	1,975	1,911	1,880	1,849

Output Description

Administration of the heritage provisions of the *Heritage Act 2004* and assistance in the conservation of the ACT's heritage assets to ensure their identification, preservation, protection, maintenance and enhancement (where appropriate). The heritage area provides administrative and operational support to the ACT Heritage Council and its projects, and administers the annual funding of the ACT Heritage Grants Program.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.5: Policy	19,548 ¹	17,289	17,387	16,000

Note:

- 2011-12 total costs are supplemented by revenue received from the Commonwealth Government and the Accelerated Land Release Program.

Output Description

Provision of policy advice on:

- sustainable use of water including *Think water, act water*;
- energy efficiency measures;
- reductions in waste;
- climate change including *Weathering the Change*; and
- the natural environment including the implementation of programs responding to natural resource management as part of the Commonwealth's Caring for our Country Program.

Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
Output 1.6: Environment Protection and Water Regulation	5,592	5,224	5,316	5,032

Output Description

Administration of regulatory activities to protect and enhance the natural and built environment.

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

	Total Cost		EBT Payment for Outputs	
	2011-12	2012-13	2011-12	2012-13
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
EBT Office of the Commissioner for Sustainability and the Environment	1,719	1,292	1,699	1,288

Output Description

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

Accountability Indicators

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output Class 1: Environment and Sustainable Development			
Output 1.1: Regulation and Services			
a. Percentage of audits/investigations undertaken in respect to:			
– building applications lodged	10%	10%	10%
– new electrical installations	100%	97%	100%
– new commercial gas installations	100%	99%	100%
– new sewerage connections	100%	98%	100%
– new photovoltaic installations ¹	100%	92%	100%
b. Percentage of inspections undertaken in respect of Class 1 buildings within industry agreed service standards after lodgement of inspection request and payment of service fee to the Directorate in respect of ² :			
– new electrical installations	90%	76%	n/a
– new sewerage connections	90%	99%	n/a
– new gas installations	90%	99%	n/a
c. Formal complaints received under the <i>Planning and Development Act 2007</i> are acknowledged within 10 working days ³	90%	100%	n/a
d. Formal written complaints made under the <i>Planning and Development Act 2007</i> and the <i>Construction Occupants (Licensing) Act 2004</i> are acknowledged within 10 working days ³	n/a	n/a	90%
e. Level of satisfaction with the Directorate's customer services and products	80%	80%	80%
f. Determine through audit which greenfield residential leases have 'commence and complete' covenants which expired on, or after, 1 July 2011. Leaseholds identified as being in breach will be notified of the breach	100%	100%	100%
g. Assess data and prepare a public report on the use and quality of the water resources of the ACT annually published on the Directorate's website	Oct 2011	Nov 2011	Oct 2012

Notes:

1. 2011-12 estimated outcome is due to high non-compliance rate and the need for reinspections prior to the completion of an audit/investigation. Rectification work can take time to complete which delays final approvals by inspectors.
2. Indicator discontinued following the introduction of Building Levy reforms in 2011 which subsequently removed the need for practitioners to lodge their service fees.
3. The indicator (c) is replaced with the indicator (d) for clarity.

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.2: Planning Delivery			
a. Development application processing times:			
– average processing time in working days ¹	40	48	40
– median processing time in working days	35	30	35
b. Percentage of development application decisions made within statutory timeframe	75%	75%	75%
c. Percentage of development application appeals resolved by mediation in relation to development proposals	35%	37%	35%
d. Percentage of ACT Civil and Administrative Tribunal (ACAT) decisions which uphold the Directorate's original decision	85%	95%	85%
e. Percentage of Development Services Assurance Program completed	90%	90%	90%
f. Percentage of EIS Scoping documents prepared within statutory timeframes ²	n/a	n/a	75%

Notes:

- 2011-12 estimated outcome is primarily the result of the complexity of several large applications received during the year.
- New Indicator. The statutory timeframe is prescribed under s214 of the *Planning Development Act 2007*, as 30 working days or a further period if approved by the Chief Planning Executive.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.3: Planning Policy			
a. The Directorate's evaluation of the Canberra Spatial Plan contributes to Weathering the Change, Transport for Canberra Plan and the Infrastructure Plan by preparing the ACT Planning Strategy ¹	1	1	n/a
b. Commence data collection and evaluation processes as outlined in the ACT Planning Strategy ²	n/a	n/a	June 2013
c. Achievement of the key actions for 2012-13 as outlined in the Transport for Canberra Policy ²	n/a	n/a	June 2013
d. Provision of greenfields residential land, ready for Estate Development Plan preparation, equivalent to five years demand ³	8,400	11,263	8,000
e. Completion of the Valley Ponds and associated infrastructure ⁴	1	0	n/a

Notes:

- Indicator completed as the Draft ACT Planning Strategy was released in October 2011.
- New Indicator reflecting new Government policies.
- The measure indicates number of dwellings. 2011-12 estimated outcome reflects the need to supply additional land in response to an undersupply of serviced greenfields land since 2006. The 2012-13 Target reflects the moderating conditions in the residential housing market.
- 2011-12 estimated outcome is due to wet weather and delays in environmental clearances pushing completion of this project into 2012-13. This indicator has been discontinued as the Government reports on capital works projects separately.

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.4: Heritage			
a. Assess development applications for any heritage impact and advise the ACT Planning Authority within 15 working days using the "stop the clock" methodology ¹	100%	83%	n/a
b. Finalise legislation arising from the review of the <i>Heritage Act 2004</i> ²	n/a	n/a	June 2013

Notes:

- Indicator discontinued as the ability for ESDD to set targets was limited due to no direct control over the timeliness of Council decisions. 2011-12 estimated outcome is due to the complexity of issues identified in development applications.
- New Indicator.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.5: Policy			
a. Delivery of the National Energy Customer Framework within specified timeframes ¹	1	1	June 2013
b. Public release of a final ACT Waste Strategy following public consultation on a draft strategy ²	1	1	n/a
c. Report the progress against targets set out in the ACT Waste Management Strategy ³	n/a	n/a	June 2013
d. Release of final ACT Sustainable Energy Policy ⁴	1	1	n/a
e. Development of the new <i>Think water, act water</i> for public release ^{1,5}	1	0	June 2013
f. Advise Government on options for Energy Efficiency legislation ⁶	1	1	n/a
g. Undertake the first auction of capacity for large scale solar power production ⁷	1	1	n/a
h. Acceptance by the Commonwealth Government of the Caring for our Country Initiative twice annual performance and financial progress reports	2	2	2
i. Finalisation of legislation arising from the review of the <i>Nature Conservation Act 1980</i> ^{1,8}	1	0	June 2013
j. Oversee the actions of <i>Weathering the Change</i> Action Plan 2:			
– publish an annual Inventory ¹	1	1	Sept 2012
– publish an annual report on emissions targets ¹	1	1	Sept 2012
k. Review the draft Nature Conservation Strategy for public consultation ³	n/a	n/a	Jan 2013

Notes:

- 2012-13 Targets have changed from a number to a date to improve the accountability of targets set.
- Indicator completed as the final ACT Waste Strategy was released in December 2011.
- New Indicator.
- Indicator completed as the ACT Sustainable Energy Policy was released in September 2011.
- 2011-12 estimated outcome is due to delays in respect to ongoing work with the Murray Darling Basin Plan and the Sustainable Diversion Limit.
- Indicator completed as Energy Efficiency options introduced in March 2012.
- Indicator completed as the auction was opened to the public in early 2012.
- 2011-12 estimated outcome is due to ACT awaiting the reform of environmental regulation conducted by the Council of Australian Governments to ensure a consistent approach.

Accountability Indicators cont.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
Output 1.6: Environment Protection and Water Regulation			
a. Administer Environment Protection Authorisations as listed in Schedule 1 of the <i>Environment Protection Act 1997</i> in accordance with statutory timeframes that are applied to the assessment, granting and review of the authorisations and Environmental Agreements	100%	98%	100%
b. Administer water resources trading requirements within agreed National Timeframes ¹	100%	100%	100%
c. Prepare and submit National Environment Protection Measure jurisdictional reports to the National Environment Protection Council within agreed timeframe ²	n/a	n/a	Sept 2012
d. Assess and prepare a public report on air quality in the ACT annually published on the Directorate's website	June 2012	June 2012	June 2013

Notes:

1. Trading requirements relate to the transfer of water entitlement and bore registrations.
2. New Indicator.

	2011-12 Targets	2011-12 Est. Outcome	2012-13 Targets
EBT: Office of the Commissioner for Sustainability and the Environment			
EBT 1: Office of the Commissioner for Sustainability and the Environment			
a. Report on the uptake of recommendations on the ACT State of the Environment and special reports as part of the annual report	Sept 2011	Sept 2011	Sept 2012
b. Undertake Ministerial initiated investigations in accordance with the Minister's direction	100%	100%	100%
c. Undertake Commissioner initiated investigations in accordance with the Terms of Reference	100%	100%	100%
d. Undertake complaints generated investigations in accordance with the Terms of Reference	100%	100%	100%
e. Report on complaints about management of the environment by the Territory or a Territory agency as part of the annual report	Sept 2011	Sept 2011	Sept 2012

Changes to Appropriation

Changes to Appropriation – Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	73,992	67,640	66,240	66,473	66,473
2nd Appropriation					
Revised Wage Parameters	208	774	773	778	788
FMA Section 16B Rollovers from 2010-11					
ACTSmart Programs	1,415	-	-	-	-
Emissions Audits	407	-	-	-	-
Climate Change Grants	400	-	-	-	-
Feed-in Tariff	350	-	-	-	-
Transfer of the Environment Protection Authority's Database to Objective	301	-	-	-	-
Cost-Benefit Analysis of Waste Options	200	-	-	-	-
Distributed Energy	200	-	-	-	-
Energy Policy – Modelling	180	-	-	-	-
Plastic Bag Ban – Implementation	75	-	-	-	-
Development of a Biodiversity Conservation Model	75	-	-	-	-
Commercial and Industrial Land Supply Strategy	56	-	-	-	-
Canberra Urban and Regional Futures	50	-	-	-	-
Bettongs Translocation Project	35	-	-	-	-
Biochar	30	-	-	-	-
Replacement Stonework – St John's Anglican Church	20	-	-	-	-
ACT Kangaroo Action Plan	19	-	-	-	-
East Lake Sustainable Urban Renewal	227	-	-	-	-
Gungahlin Town Centre Roads (Feasibility)	120	-	-	-	-
Urban Development Sequence for Affordable Housing – Environmental Impact Assessment Molonglo	60	-	-	-	-
Urban Development Sequence for Affordable Housing – Concept Plans Gungahlin	10	-	-	-	-
Review of the Environment Protection Act and Environment Conservation Legislation	200	-	-	-	-
2012-13 Budget Policy Adjustments					
Corroboree Frog Captive Breeding Program	-	24	25	26	26
Kangaroo Population Monitoring and Research	-	120	123	-	-
Contribution to National Energy Bodies	-	167	171	189	208
Implementation of COAG Reform – National Energy Customer Framework	-	80	-	-	-
Energy Efficiency Scheme Administration	-	200	200	200	200
Grant for the Planning Institute of Australia	-	20	-	-	-
Grant for the Heart Foundation – Active Living in the ACT	-	143	166	176	-
Molonglo Valley – Finalisation of Stage 2 and Commencement of Stage 3 Planning (Feasibility)	-	570	1,000	-	-
Continuation of Urban Infill Program (Feasibility)	-	430	500	-	-
East Lake – Preliminary Earthworks (Feasibility)	-	600	-	-	-

Changes to Appropriation cont.

Changes to Appropriation – Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
East Lake – Planning and Design Framework Implementation (Feasibility)	-	250	-	-	-
Ceasing Initiative – Community Partnerships for Sustainability and the Environment (Partial)	-	(1)	(9)	(9)	(9)
Ceasing Initiative – ACTSmart Programs (Partial)	-	-	(1,219)	(1,250)	-
Ceasing Initiative – Maintain ACT Building Quality (Partial)	-	-	-	-	(1,094)
Ceasing Initiative – Master Planning Program – Group Centres, Transport Corridors and Rural Villages	-	-	-	-	(1,103)
Ceasing Initiative – Implementation of Climate Change Strategy	-	(83)	(85)	(87)	(89)
Ceasing Initiative – Commercial and Industrial Land Supply Strategy	-	(58)	(58)	(58)	(58)
Cessation – ACTSmart Programs – Rainwater Tank Rebate Program	-	(246)	(246)	(246)	(246)
Savings Initiatives	-	(1,316)	(1,818)	(2,188)	(2,543)
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	(80)	(82)	(84)	1,126
Revised Superannuation Parameters	-	796	800	793	594
Transfer – Transport Planning Services from TAMS (Finalisation)	622	328	233	240	245
Transfer – Transport for Canberra – Strategic Planning Studies from TAMS	485	-	-	-	-
Transfer – Support for the Conservator of Flora and Fauna from TAMS (Finalisation)	421	377	372	303	309
Rollover – ACTSmart Programs	(951)	951	-	-	-
Rollover – Whole-of-Government Geospatial Amalgamation	(180)	180	-	-	-
Rollover – Sustainability Data Management System	(141)	141	-	-	-
Rollover – Conservation Measures for Threatened Species and Communities	(60)	60	-	-	-
Revised Funding Profile – Infill Development Infrastructure Studies (Feasibility)	(750)	750	-	-	-
Revised Funding Profile – Urban Development Sequence for Affordable Housing (Feasibility)	(400)	400	-	-	-
Revised Funding Profile – Kenny Planning and Design Framework & Kenny and Throsby Environmental Assessments (Feasibility)	(300)	300	-	-	-
Revised Funding Profile – Molonglo Stage 2 – Suburbs 3 & 4 Environmental Impact Statement and Clearances (Feasibility)	(300)	300	-	-	-
Revised Funding Profile – East Lake Sustainable Urban Renewal	(259)	259	-	-	-
Revised Funding Profile – Molonglo – East-West Arterial Road and Extension of John Gorton Drive to Molonglo River (Feasibility)	(236)	236	-	-	-
Revised Funding Profile – Molonglo – North-South Arterial Road Bridge and Pedestrian Bridge (Feasibility)	(220)	220	-	-	-
Revised Funding Profile – Transport for Canberra – Freeway Bus Stops on Adelaide Avenue Transitway (Feasibility)	(110)	110	-	-	-
Revised Funding Profile – Employment Land Planning and Implementation (Feasibility)	(100)	100	-	-	-

Changes to Appropriation cont.

Changes to Appropriation – Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Government Payment for Outputs	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Revised Funding Profile – Molonglo Valley – Sewer Vent Odour Study (Feasibility)	(82)	82	-	-	-
Revised Funding Profile – East Lake – Gas Main Relocation near Monaro Highway (Feasibility)	(50)	50	-	-	-
Revised Funding Profile – Lawson South – Relocation of Power Line	(45)	45	-	-	-
Revised Funding Profile – Woden Valley – Stormwater Retardation Basins (Feasibility)	(40)	40	-	-	-
Cessation – Tune Up Canberra	(500)	-	-	-	-
Cessation – Implementation of the Canberra Spatial Plan	-	(135)	(135)	(135)	(135)
Cessation – Enhanced Electronic Service Delivery to Small Business	-	-	(200)	(200)	(200)
Cessation – Intergovernmental Agreement Commitments	-	-	(76)	(76)	(76)
Cessation – Improving Energy and Water Efficiency for Low Income and Disadvantaged Households	-	-	-	-	(1,743)
Cessation – Commonwealth Grants – Water for the Future NP	-	-	-	-	(131)
2012-13 Budget	75,434	74,824	66,675	64,845	62,542

Changes to Appropriation – Territorial

	2011-12	2012-13	2013-14	2014-15	2015-16
Payment for Expenses on Behalf of Territory	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	1,693	1,756	1,792	1,828	1,828
2nd Appropriation					
Revised Wage Parameters	4	15	15	15	15
FMA Section 16B Rollovers from 2010-11					
Office of the Commissioner for Sustainability and the Environment (Operations)	465	-	-	-	-
Heritage Grants	255	-	-	-	-
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	(4)	(4)	(4)	40
2012-13 Budget	2,417	1,767	1,803	1,839	1,883

Changes to Appropriation – Controlled

	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2011-12 Budget	25,946	982	495	507	507
FMA Section 16B Rollovers from 2010-11					
Renewable Energy Technology Showcase	44	-	-	-	-

Changes to Appropriation cont.

Changes to Appropriation – Controlled

	2011-12 Est. Out. \$'000	2012-13 Budget \$'000	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Capital Injections					
Accelerating Replacing of Stormwater Drains with Wetlands	6,651	-	-	-	-
John Gorton Drive Extension to Molonglo Stage 2 and Group Centre (Design)	253	-	-	-	-
Molonglo Stage 2 – Water Supply, Trunk Sewer and Stormwater Infrastructure (Design)	125	-	-	-	-
Tralee Homestead Restoration and Interpretation	154	-	-	-	-
Robertson House, Oaks Estate Restoration and Interpretation	135	-	-	-	-
Ginninderra Blacksmith's Workshop Improvements	134	-	-	-	-
Cargill's Dairy Cottage, Causeway Restoration and Interpretation	82	-	-	-	-
Heritage Signage including Aboriginal Campsite at Black Mountain Peninsula, Charnwood Homestead, Cricketers Arms Hotel, Emu Bank Homestead, George Henry Rottenberry's Farmhouse, Kingston Guest House – Printer's Quarters, Rosebud Apiary, Russell Hill Camp and Weetangera Homestead	51	-	-	-	-
Valley Homestead Ruins Upgrade	51	-	-	-	-
2012-13 Budget Policy Adjustments					
Carbon Neutral Government	-	5,000	-	-	-
Ceasing Initiative – ACT Government Resource Management Fund (Partial)	(1,040)	-	-	-	-
Ceasing Initiative – North Weston/Molonglo Stormwater Harvesting Scheme (Partial)	-	(4,000)	-	-	-
Ceasing Initiative – Dickson Major Bus Station (Design)	(300)	-	-	-	-
2012-13 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	13
Transfer – Transport Planning Services from TAMS (Finalisation)	3,800	-	-	-	-
Revised Funding Profile – Inner North Stormwater Reticulation Network	(7,000)	6,000	1,000	-	-
Revised Funding Profile – Canberra Integrated Urban Water Program	(250)	250	-	-	-
Revised Funding Profile – North Weston/Molonglo Stormwater Harvesting Scheme	(4,750)	4,750	-	-	-
Revised Funding Profile – Gungahlin – The Valley Ponds and Stormwater Harvesting Scheme	(5,560)	5,560	-	-	-
Revised Funding Profile – Accelerating Replacing Stormwater Drains with Wetlands	(650)	650	-	-	-
Revised Funding Profile – City Area Bus Layover Facility (Design)	(350)	350	-	-	-
Revised Funding Profile – Northbourne Avenue Transitway (Design)	(1,250)	900	350	-	-
Revised Funding Profile – ACT Strategic Cycle Network Plan (Cycling, Signage and Footpaths)	(130)	130	-	-	-
Revised Funding Profile – Transport for Canberra – Park and Ride Facilities	(180)	180	-	-	-
Revised Funding Profile – Whole-of-Government Geospatial Amalgamation	(300)	300	-	-	-
2012-13 Budget	15,666	21,052	1,845	507	520

2012-13 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
New Capital Works						
<i>Sustainable Planning</i>						
East Lake – Preliminary Earthworks (Feasibility)	600	-	600	-	-	Jun 2013
East Lake – Planning and Design Framework Implementation (Feasibility)	250	-	250	-	-	Jun 2013
Molonglo Valley – Finalisation of Stage 2 and Commencement of Stage 3 Planning (Feasibility)	1,570	-	570	1,000	-	Jun 2014
Continuation of Urban Infill Program (Feasibility)	930	-	430	500	-	Jun 2014
<i>Sustainability</i>						
Carbon Neutral Government	5,000	-	5,000	-	-	Jun 2013
Total New Capital Works	8,350	-	6,850	1,500	-	
Capital Upgrades						
Land Infrastructure Improvements	351	-	351			
Heritage	131	-	131			
Total Capital Upgrades	482	-	482			
Total New Works	8,832	-	7,332	1,500	-	
Works in Progress						
<i>Sustainable Planning</i>						
Molonglo – North-South Arterial Road Bridge and Pedestrian Bridge (Feasibility)	300	80	220	-	-	Jun 2013
Molonglo Valley – Sewer Vent Odour Study (Feasibility)	250	168	82	-	-	Jun 2013
East Lake – Gas Main Relocation near Monaro Highway (Feasibility)	100	50	50	-	-	Sep 2012
Infill Development Infrastructure Studies (Feasibility)	1,500	250	1,250	-	-	Jun 2013
Urban Development Sequence for Affordable Housing (Feasibility)	1,400	350	1,050	-	-	Jun 2013
Kenny Planning and Design Framework and Kenny and Throsby Environmental Assessments (Feasibility)	900	600	300	-	-	Dec 2012
Employment Land Planning and Implementation (Feasibility)	350	250	100	-	-	Apr 2013
Molonglo Stage 2 – Suburbs 3 and 4 Environmental Impact Statement and Clearances (Feasibility)	750	150	600	-	-	Jun 2013
Lawson South – Relocation of Power Line (Design)	300	255	45	-	-	Dec 2012
Molonglo – East-West Arterial Road and Extension of John Gorton Drive to Molonglo River (Feasibility)	450	214	236	-	-	Aug 2012
Woden Valley – Stormwater Retardation Basins (Feasibility)	250	210	40	-	-	Aug 2012
Canberra Integrated Urban Water Program	1,000	750	250	-	-	Jun 2013
East Lake Sustainable Urban Renewal	1,720	1,461	259	-	-	Jun 2013

2012-13 Capital Works Program cont.

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2012-13 \$'000	2012-13 Financing \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	Physical Completion Date
Works in Progress cont.						
<i>Sustainability</i>						
Inner North Stormwater Reticulation Network	7,500	-	6,500	1,000	-	Jun 2014
North Weston/Molonglo Stormwater Harvesting Scheme	1,000	250	750	-	-	Jun 2013
Gungahlin – The Valley Ponds and Stormwater Harvesting Scheme	6,500	940	5,560	-	-	Dec 2012
Accelerating Replacing Stormwater Drains with Wetlands	13,870	13,220	650	-	-	Sep 2012
					-	
<i>Transport Planning</i>						
Transport for Canberra – City Area Bus Layover Facility (Design) – ESDD Planning	500	150	350	-	-	Nov 2012
Gungahlin to City Transit Corridor (formerly Northbourne Avenue Transitway)	2,500	1,250	900	350	-	Dec 2013
ACT Strategic Cycle Network Plan	200	70	130	-	-	May 2013
Transport for Canberra – Freeway Bus Stops on Adelaide Avenue (Feasibility)	200	90	110	-	-	Sep 2012
Transport for Canberra – Park and Ride Facilities – ESDD Planning	300	120	180	-	-	Nov 2012
Total Works in Progress	41,840	20,878	19,612	1,350	-	
Total Capital Works Program	50,672	20,878	26,944	2,850	-	

**Environment and Sustainable Development Directorate
Operating Statement**

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
73,992	Government Payment for Outputs	75,434	74,824	-1	66,675	64,845	62,542
5,367	User Charges - Non ACT Government	5,367	6,007	12	5,443	5,632	5,829
469	User Charges - ACT Government	469	489	4	507	528	549
39	Interest	39	38	-3	37	37	38
775	Other Revenue	2,905	802	-72	824	855	889
1,498	Resources Received Free of Charge	1,498	1,498	-	1,498	1,498	1,498
82,140	Total Revenue	85,712	83,658	-2	74,984	73,395	71,345
82,140	Total Income	85,712	83,658	-2	74,984	73,395	71,345
Expenses							
38,178	Employee Expenses	40,513	36,904	-9	35,153	34,901	33,957
5,366	Superannuation Expenses	6,322	6,003	-5	5,551	5,380	5,098
33,972	Supplies and Services	35,850	34,061	-5	26,010	24,634	23,561
1,325	Depreciation and Amortisation	1,497	1,441	-4	810	738	798
60	Borrowing Costs	60	61	2	63	63	63
3,681	Grants and Purchased Services	3,761	1,972	-48	1,803	1,852	1,676
5,088	Other Expenses	3,797	4,131	9	1,984	1,685	1,731
0	Transfer Expenses	0	2,385	#	5,502	5,622	5,745
87,670	Total Ordinary Expenses	91,800	86,958	-5	76,876	74,875	72,629
-5,530	Operating Result	-6,088	-3,300	46	-1,892	-1,480	-1,284
-5,530	Total Comprehensive Income	-6,088	-3,300	46	-1,892	-1,480	-1,284

Environment and Sustainable Development Directorate Balance Sheet

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
	Current Assets						
8,397	Cash and Cash Equivalents	6,621	6,824	3	7,030	7,236	7,711
2,437	Receivables	3,246	4,522	39	4,534	4,544	4,554
43	Assets Held for Sale	0	0	-	0	0	0
788	Other Current Assets	758	776	2	794	812	830
11,665	Total Current Assets	10,625	12,122	14	12,358	12,592	13,095
	Non Current Assets						
2,250	Receivables	871	4,621	431	4,621	4,621	4,621
17,192	Property, Plant and Equipment	26,433	33,394	26	40,417	40,014	39,611
1,209	Intangibles	1,906	1,442	-24	1,309	1,177	985
29,178	Capital Works in Progress	10,438	16,812	61	10,321	10,330	10,339
49,829	Total Non Current Assets	39,648	56,269	42	56,668	56,142	55,556
61,494	TOTAL ASSETS	50,273	68,391	36	69,026	68,734	68,651
	Current Liabilities						
3,505	Payables	3,847	3,942	2	4,040	4,138	4,236
512	Finance Leases	810	839	4	873	907	941
12,261	Employee Benefits	17,490	18,056	3	18,618	19,180	19,743
814	Other Liabilities	2,412	2,066	-14	2,053	2,039	2,025
17,092	Total Current Liabilities	24,559	24,903	1	25,584	26,264	26,945
	Non Current Liabilities						
409	Finance Leases	629	600	-5	566	532	498
801	Employee Benefits	885	936	6	971	1,006	1,040
0	Other	86	86	-	86	86	86
1,210	Total Non Current Liabilities	1,600	1,622	1	1,623	1,624	1,624
18,302	TOTAL LIABILITIES	26,159	26,525	1	27,207	27,888	28,569
43,192	NET ASSETS	24,114	41,866	74	41,819	40,846	40,082
	REPRESENTED BY FUNDS EMPLOYED						
43,192	Accumulated Funds	24,114	41,866	74	41,819	40,846	40,082
43,192	TOTAL FUNDS EMPLOYED	24,114	41,866	74	41,819	40,846	40,082

**Environment and Sustainable Development Directorate
Statement of Changes in Equity**

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
0	Opening Accumulated Funds	14,536	24,114	66	41,866	41,819	40,846
0	Balance at the Start of the Reporting Period	14,536	24,114	66	41,866	41,819	40,846
Comprehensive Income							
-5,530	Operating Result for the Period	-6,088	-3,300	46	-1,892	-1,480	-1,284
-5,530	Total Comprehensive Income	-6,088	-3,300	46	-1,892	-1,480	-1,284
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
25,946	Capital Injections	15,666	21,052	34	1,845	507	520
22,776	Inc/Dec in Net Assets due to Admin Restructure	0	0	-	0	0	0
48,722	Total Transactions Involving Owners Affecting Accumulated Funds	15,666	21,052	34	1,845	507	520
Closing Equity							
43,192	Closing Accumulated Funds	24,114	41,866	74	41,819	40,846	40,082
43,192	Balance at the End of the Reporting Period	24,114	41,866	74	41,819	40,846	40,082

**Environment and Sustainable Development Directorate
Cash Flow Statement**

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
73,992	Cash from Government for Outputs	75,434	74,824	-1	66,675	64,845	62,542
5,597	User Charges	5,597	6,198	11	6,331	6,541	6,759
39	Interest Received	39	38	-3	37	37	38
2,818	Other Receipts	4,948	2,583	-48	2,277	2,308	2,342
82,446	Operating Receipts	86,018	83,643	-3	75,320	73,731	71,681
Payments							
37,479	Related to Employees	38,538	36,323	-6	34,694	34,442	33,498
5,272	Related to Superannuation	6,228	5,908	-5	5,457	5,286	5,004
32,921	Related to Supplies and Services	34,819	33,014	-5	24,920	23,543	22,470
60	Borrowing Costs	60	61	2	63	63	63
3,260	Grants and Purchased Services	3,160	1,812	-43	1,828	1,877	1,701
3,113	Other	3,757	3,937	5	2,650	2,692	2,738
0	Territory Receipts to Government	0	2,385	#	5,502	5,622	5,745
82,105	Operating Payments	86,562	83,440	-4	75,114	73,525	71,219
341	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-544	203	137	206	206	462
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
23,946	Purchase of Property, Plant and Equipment and Capital Works	14,706	16,052	9	1,845	507	507
2,000	Issue of Loan	960	5,000	421	0	0	0
25,946	Investing Payments	15,666	21,052	34	1,845	507	507
-25,946	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES	-15,666	-21,052	-34	-1,845	-507	-507
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
25,946	Capital Injections from Government	15,666	21,052	34	1,845	507	520
8,056	Receipt of Transferred Cash Balances	334	0	-100	0	0	0
34,002	Financing Receipts	16,000	21,052	32	1,845	507	520
34,002	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	16,000	21,052	32	1,845	507	520
8,397	NET INCREASE/(DECREASE) IN CASH HELD	-210	203	197	206	206	475
0	CASH AT THE BEGINNING OF REPORTING PERIOD	6,831	6,621	-3	6,824	7,030	7,236
8,397	CASH AT THE END OF REPORTING PERIOD	6,621	6,824	3	7,030	7,236	7,711

Notes to the Budget Statements

Significant variations are as follows:

Operating Statement

- government payment of outputs:
 - the increase of \$1.442 million in the 2011-12 estimated outcome from the original budget is mainly due to the rollover of funding for initiatives to 2011-12 (\$4.430 million) and the transfer of Transport Planning and Support for the Conservator of Flora and Fauna from TAMS (\$1.528 million), partially offset by the rollover of funding for initiatives from 2011-12 to 2012-13 (\$4.224 million); and
 - the decrease of \$0.610 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to savings initiatives in 2012-13, flow on effects of previous years savings and ceasing initiatives, partially offset by new initiatives.
- user charges – non ACT Government: the increase of \$0.640 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to an increase in fees from regulatory activities.
- other revenue: the increase of \$2.130 million in the 2011-12 estimated outcome from the original budget and the decrease of \$2.103 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to funding received for the Accelerated Land Release Program.
- employee expenses:
 - the increase of \$2.335 million in the 2011-12 estimated outcome from the original budget is mainly due to revised wage parameters (\$0.519 million), the impact of the discount rate on the long service leave liability (\$0.952 million), and salary costs associated with the Accelerated Land Release Program (\$0.752 million); and
 - the decrease of \$3.609 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to reduced access to funding from own source revenue (\$1.064 million), savings initiatives in 2012-13 (\$0.721 million), the impact of the discount rate on the long service leave liability and the Accelerated Land Release Program (\$1.704 million).
- superannuation expenses:
 - the increase of \$0.956 million in the 2011-12 estimated outcome from the original budget is mainly due to revised superannuation parameters; and
 - the decrease of \$0.319 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to savings initiatives in 2012-13.

- supplies and services:
 - the increase of \$1.878 million in the 2011-12 estimated outcome from the original budget is mainly due to expenditure related to the rollover of funding for initiatives to 2011-12 (\$4.430 million) and the transfer of Transport Planning and Support for the Conservator of Flora and Fauna from TAMS (\$1.528 million), partially offset by expenditure related to the rollover of funding for initiatives from to 2012-13 (\$4.224 million); and
 - the decrease of \$1.789 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to one-off expenditure in 2011-12 for programs deferred from 2010-11 (\$4.430 million), savings initiatives (\$0.595 million) and reduced access to funding from own source revenue (\$0.621 million), offset by expenditure related to the rollover of funding for initiatives to 2012-13 (\$4.224 million).
- depreciation and amortisation: the increase of \$0.172 million in the 2011-12 estimated outcome from the original budget is mainly due to the capitalisation of infrastructure assets.
- grants and purchased services: the decrease of \$1.789 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to one-off expenditure for 2011-12 for programs deferred from 2010-11.
- other expenses:
 - the decrease of \$1.291 million in the 2011-12 estimated outcome from the original budget is mainly due to the reprofiling of capital works projects delaying the transfer of assets to other agencies relating to capitalised design projects; and
 - the increase of \$0.334 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the rollover of funding for initiatives from 2011-12 to 2012-13.
- transfer expenses: the increase of \$2.385 million in the 2012-13 Budget from the 2011-12 estimated outcome is due to reduced access to funding from own source revenue.

Balance Sheet

- cash and cash equivalents:
 - the decrease of \$1.776 million in the 2011-12 estimated outcome from the original budget is mainly due to the increase in superannuation funding required following the revised superannuation parameters (\$0.956 million) and the flow-on effects of the 2010-11 audited financial results; and
 - the increase of \$0.203 million in the 2012-13 Budget from the 2011-12 estimated outcome reflects the projected positive cash flow in 2012-13.
- current receivables:
 - the increase of \$0.809 million in the 2011-12 estimated outcome from the original budget is mainly due to the flow-on effects of the 2010-11 audited financial results; and

- the increase of \$1.276 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the Carbon Neutral Government initiative that provides loan funding to agencies for projects designed to reduce energy consumption.
- non current receivables:
 - the decrease of \$1.379 million in the 2011-12 estimated outcome from the original budget is mainly due to the partial cessation of the Resource Management Fund; and
 - the increase of \$3.750 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the Carbon Neutral Government initiative as noted above.
- property, plant and equipment: the increase of \$9.241 million in the 2011-12 estimated outcome from the original budget and the increase of \$6.961 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the capitalisation of infrastructure assets.
- intangibles:
 - the increase of \$0.697 million in the 2011-12 estimated outcome from the original budget is mainly due to an increase in the useful life of software including e-Development; and
 - the decrease of \$0.464 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the amortisation of software assets.
- capital works in progress:
 - the decrease of \$18.740 million in the 2011-12 estimated outcome from the original budget is mainly due to the rollover of funding for initiatives to 2012-13 (\$20.420 million) and the capitalisation of infrastructure assets (\$8.595 million), partially offset by the rollover of funding for initiatives to 2011-12 (\$7.680 million) and the transfer of Transport Planning projects from TAMS (\$3.8 million); and
 - the increase of \$6.374 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the rollover of funding for initiatives from 2011-12 to 2012-13 (\$19.070 million), partially offset by the revised funding for North Weston/Molonglo Stormwater Harvesting Scheme (\$4 million) and the capitalisation of the Valley Ponds in Gungahlin (\$6.5 million).
- payables: the increase of \$0.342 million in the 2011-12 estimated outcome from the original budget is mainly due to the flow-on effects of the 2010-11 audited financial results.
- current and non current finance leases: the increase of \$0.518 million in the 2011-12 estimated outcome from the original budget is mainly due to the refresh of existing leases.
- current and non current employee benefits: the increase of \$5.313 million in the 2011-12 estimated outcome from the original budget and the increase of \$0.617 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the flow-on effects of the 2010-11 audited financial results, the revised wage parameters and the impact of the discount rate on the long service leave liability.

- current and non current other liabilities:
 - the increase of \$1.684 million in the 2011-12 estimated outcome from the original budget is mainly due to the flow-on effects of the 2010-11 audited financial results; and
 - the decrease of \$0.346 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the completion of Commonwealth projects and the subsequent recognition of revenue.

Statement of Changes in Equity

Variations in the statement are explained in the notes above.

Cash Flow

Variations in the statement are explained in the notes above.

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

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
Income							
Revenue							
1,693	Payment for Expenses on behalf of Territory	2,417	1,767	-27	1,803	1,839	1,883
68,732	Taxes, Fees and Fines	62,477	68,844	10	72,200	75,862	78,911
42	Interest	42	43	2	43	43	45
3,629	Land Revenue	3,629	3,719	2	3,812	3,812	3,964
74,096	Total Revenue	68,565	74,373	8	77,858	81,556	84,803
74,096	Total Income	68,565	74,373	8	77,858	81,556	84,803
Expenses							
620	Employee Expenses	633	661	4	671	679	687
97	Superannuation Expenses	97	98	1	96	98	99
516	Supplies and Services	981	527	-46	540	554	589
6	Depreciation and Amortisation	6	4	-33	0	0	0
2	Borrowing Costs	2	2	-	2	2	2
463	Grants and Purchased Services	718	479	-33	494	506	506
72,403	Transfer Expenses	66,148	72,606	10	76,055	79,717	82,920
74,107	Total Ordinary Expenses	68,585	74,377	8	77,858	81,556	84,803
-11	Operating Result	-20	-4	80	0	0	0
10,238	Inc/Dec in Asset Revaluation Reserve Surpluses	0	0	-	0	0	0
10,238	Total Other Comprehensive Income	0	0	-	0	0	0
10,227	Total Comprehensive Income	-20	-4	80	0	0	0

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

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
	Current Assets						
1,007	Cash and Cash Equivalents	651	619	-5	586	553	520
8,745	Receivables	8,362	8,628	3	8,903	9,178	9,453
16	Assets Held for Sale	0	0	-	0	0	0
9,768	Total Current Assets	9,013	9,247	3	9,489	9,731	9,973
	Non Current Assets						
3,510	Receivables	3,074	3,178	3	3,284	3,390	3,496
42,320	Property, Plant and Equipment	46,260	46,256	..	46,256	46,256	46,256
45,830	Total Non Current Assets	49,334	49,434	..	49,540	49,646	49,752
55,598	TOTAL ASSETS	58,347	58,681	1	59,029	59,377	59,725
	Current Liabilities						
8,931	Payables	8,062	8,284	3	8,511	8,738	8,965
7	Finance Leases	24	24	-	24	24	24
357	Employee Benefits	108	111	3	116	121	126
615	Other Liabilities	529	534	1	539	544	549
9,910	Total Current Liabilities	8,723	8,953	3	9,190	9,427	9,664
	Non Current Liabilities						
3,520	Payables	3,311	3,419	3	3,530	3,641	3,752
24	Finance Leases	0	0	-	0	0	0
25	Employee Benefits	8	8	-	8	8	8
3,569	Total Non Current Liabilities	3,319	3,427	3	3,538	3,649	3,760
13,479	TOTAL LIABILITIES	12,042	12,380	3	12,728	13,076	13,424
42,119	NET ASSETS	46,305	46,301	..	46,301	46,301	46,301
	REPRESENTED BY FUNDS EMPLOYED						
31,881	Accumulated Funds	32,132	32,128	..	32,128	32,128	32,128
10,238	Reserves	14,173	14,173	-	14,173	14,173	14,173
42,119	TOTAL FUNDS EMPLOYED	46,305	46,301	..	46,301	46,301	46,301

**Environment and Sustainable Development Directorate
Statement of Changes in Equity on Behalf of the Territory**

Budget as at 30/6/12 \$'000		Est. Outcome as at 30/6/12 \$'000	Planned as at 30/6/13 \$'000	Var %	Planned as at 30/6/14 \$'000	Planned as at 30/6/15 \$'000	Planned as at 30/6/16 \$'000
Opening Equity							
0	Opening Accumulated Funds	32,152	32,132	..	32,128	32,128	32,128
0	Opening Asset Revaluation Reserve	14,173	14,173	-	14,173	14,173	14,173
0	Balance at the Start of the Reporting Period	46,325	46,305	..	46,301	46,301	46,301
Comprehensive Income							
-11	Operating Result for the Period	-20	-4	80	0	0	0
10,238	Inc/Dec in Asset Revaluation Reserve Surpluses	0	0	-	0	0	0
10,227	Total Comprehensive Income	-20	-4	80	0	0	0
0	Total Movement in Reserves	0	0	-	0	0	0
Transactions Involving Owners Affecting Accumulated Funds							
31,892	Inc/Dec in Net Assets due to Admin Restructure	0	0	-	0	0	0
31,892	Total Transactions Involving Owners Affecting Accumulated Funds	0	0	-	0	0	0
Closing Equity							
31,881	Closing Accumulated Funds	32,132	32,128	..	32,128	32,128	32,128
10,238	Closing Asset Revaluation Reserve	14,173	14,173	-	14,173	14,173	14,173
42,119	Balance at the End of the Reporting Period	46,305	46,301	..	46,301	46,301	46,301

**Environment and Sustainable Development Directorate
Statement of Cash Flows on Behalf of the Territory**

2011-12 Budget \$'000		2011-12 Est. Outcome \$'000	2012-13 Budget \$'000	Var %	2013-14 Estimate \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
1,693	Cash from Government for EBT	2,417	1,767	-27	1,803	1,839	1,883
68,732	Taxes, Fees and Fines	62,477	68,844	10	72,200	75,862	78,911
42	Interest Received	42	43	2	43	43	45
3,802	Other Receipts	3,802	3,892	2	3,984	3,984	4,136
74,269	Operating Receipts	68,738	74,546	8	78,030	81,728	84,975
Payments							
615	Related to Employees	619	661	7	671	679	687
97	Related to Superannuation	97	98	1	96	98	99
516	Related to Supplies and Services	949	527	-44	540	554	589
2	Borrowing Costs	2	2	-	2	2	2
463	Grants and Purchased Services	718	479	-33	494	506	506
5	Other	5	5	-	5	5	5
72,603	Territory Receipts to Government	66,348	72,806	10	76,255	79,917	83,120
74,301	Operating Payments	68,738	74,578	8	78,063	81,761	85,008
-32	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	0	-32	#	-33	-33	-33
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
1,039	Receipt of Transferred Cash Balances	5	0	-100	0	0	0
1,039	Financing Receipts	5	0	-100	0	0	0
1,039	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES	5	0	-100	0	0	0
1,007	NET INCREASE / (DECREASE) IN CASH HELD	5	-32	-740	-33	-33	-33
0	CASH AT THE BEGINNING OF REPORTING PERIOD	646	651	1	619	586	553
1,007	CASH AT THE END OF REPORTING PERIOD	651	619	-5	586	553	520

Notes to the Budget Statements

Significant variations are as follows:

Statement of Income and Expenses on Behalf of the Territory

- payment for expenses on behalf of Territory: the increase of \$0.724 million in the 2011-12 estimated outcome from the original budget and the decrease of \$0.650 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to the rollover of funding for initiatives.
- taxes, fees and fines: the decrease of \$6.255 million in the 2011-12 estimated outcome from the original budget and the increase of \$6.367 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to estimated water abstraction charges to be received by ACTEW.
- supplies and services: the increase of \$0.465 million in the 2011-12 estimated outcome from the original budget and the decrease of \$0.454 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to expenditure related to the rollover of funding for initiatives.
- grants and purchased services: the increase of \$0.255 million in the 2011-12 estimated outcome from the original budget and the decrease of \$0.239 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to expenditure related to the rollover of funding for initiatives.
- transfer expenses: the decrease of \$6.255 million in the 2011-12 estimated outcome from the original budget and the increase of \$6.458 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to expected revenue to be transferred to the Territory for water abstraction charges from ACTEW Corporation.

Statement of Assets and Liabilities on Behalf of the Territory

- current and non current receivables: the increase of \$0.370 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to changes in the expected timing of receipts.
- property, plant and equipment: the increase of \$3.940 million in the 2011-12 estimated outcome from the original budget is mainly due to the revaluation of land as at 30 June 2011.
- current and non current payables: the increase of \$0.330 million in the 2012-13 Budget from the 2011-12 estimated outcome is mainly due to higher forecast level of payments to the Territory.
- reserves: the increase of \$3.935 million in the 2011-12 estimated outcome from the original budget is mainly due to the revaluation of land.

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

Statement of Changes in Equity on Behalf of the Territory

Variations in the statement are explained in the notes above.

Statement of Cash Flows on Behalf of the Territory

Variations in the statement are explained in the notes above.