

# Annual Report

# 21 22



**ACT**  
Government

Transport Canberra and  
City Services  
**Directorate**



## Acknowledgement of Country

Transport Canberra and City Services (TCCS) Directorate acknowledges the traditional custodians of the Canberra region, the Ngunnawal People. TCCS wishes to acknowledge and respect their continuing culture and the contribution they make to the life of this city and this region.

## Accessibility

Transport Canberra and City Services is committed to making its information accessible to as many people as possible. This report is available as a printed document, an accessible PDF and in Word on our website at: [https://www.cityservices.act.gov.au/about-us/annual\\_report](https://www.cityservices.act.gov.au/about-us/annual_report)

If you have difficulty reading a standard print document and need alternative formats; if you are blind, deaf or hearing impaired; or if English is not your first language; you can get assistance from the following services:

Canberra Blind Society: T (02) 6247 4580

National Relay Service: T 13 36 77

Translating and Interpreting Service: T 13 14 50

## Further Information

For further information regarding the Transport Canberra and City Services Directorate Annual Report 2021-22, please contact the Governance and Ministerial Services Branch on (02) 6205 5187 or [TCCS.GBSGovernance@act.gov.au](mailto:TCCS.GBSGovernance@act.gov.au).

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# COMPLIANCE STATEMENT

The Transport Canberra and City Services Directorate (TCCS) Annual Report must comply with the Annual Report Directions (the Directions) made under section 8 of the *Annual Reports (Government Agencies) Act 2004*. The Directions are found at the ACT Legislation Register: [www.legislation.act.gov.au](http://www.legislation.act.gov.au)

The Compliance Statement indicates the subsections, under the six parts of the Directions, which are applicable to TCCS, and the location of information that satisfies these requirements.

## Part 1 - Directions Overview

The requirements under Part 1 of the Directions relate to the purpose, timing and distribution, and record keeping of Annual Reports. The TCCS Annual Report complies with all subsections of Part 1.

To meet Section 15 Feedback, Part 1 of the Directions, contact details for TCCS are provided [on page 2](#) of this Annual Report to give readers the opportunity to provide feedback.

## Part 2 - Reporting entity Annual Report Requirements

The requirements within Part 2 of the Directions are mandatory for all Directorates and TCCS complies with all subsections. The information that satisfies the requirements of Part 2 is found in the TCCS Annual Report as follows:

- > Section A - [Transmittal Certificate](#) on page 11;
- > Section B - [Organisational Overview](#) and [Performance](#), inclusive of all subsections, from page 13; and
- > Section C - [Financial Management](#), inclusive of all subsections, from page 103.

## Part 3 - Reporting by Exception

TCCS has nil information to report by exception under Part 3 of the Directions for the 2021-22 reporting year.

## Part 4 - Annual Report Requirements for specific reporting entities

There is one agency-specific Annual Report requirement applicable to TCCS.

See [Public Land Management Plans](#) on page 302.

## Part 5 - Whole of government Annual Reporting

All subsections of Part 5 of the Directions, except for Legal Services Directions, apply to TCCS. Consistent with the Directions, the information satisfying these requirements is reported in the one place for all ACT Public Sector (ACTPS) Directorates, as follows:

- > Bushfire risk management, see the [JACS Annual report](#);
- > Human rights, see the [JACS Annual report](#); and
- > Territory records see the [CMTEDD Annual Report](#).

ACT Public Service Directorate Annual Reports are found at the following web address:

[https://www.cmtedd.act.gov.au/open\\_government/report/annual\\_reports](https://www.cmtedd.act.gov.au/open_government/report/annual_reports)

## Part 6 - State of the Service report

TCCS provides information relating to public sector standards and workforce profile for the annual [State of the Service Report](#) via the timely completion of an agency survey coordinated by the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) Workforce Capability and Governance Division.

# FOREWORD

I am pleased to present the Transport Canberra and City Services Directorate 2021-22 Annual Report. The Report outlines how our people continue to deliver services and infrastructure that help make Canberra such a wonderful place to live. I would like to thank our Ministers, Mr Chris Steel MLA, Minister for Transport and City Services and Ms Yvette Berry MLA, Minister for Sport and Recreation, for their ongoing support.

Delivery of government priorities and objectives is guided by TCCS' three-year Strategic Plan, which I was pleased to launch in September 2021. The Plan was developed through a comprehensive staff engagement process; it aligns with the ACT Government's Wellbeing Framework and reflects the values of our workforce. The engagement process resulted in our new vision and mission statement:

*TCCS is recognised by the community for delivering quality services that make Canberra a great place to live. We value our people, we support diversity and strive to be a great place to work.*

The COVID-19 pandemic has continued to impact the way we deliver our services, and I am proud of the resilience and commitment shown by our staff throughout this challenging period. Like everyone in the community, all of our staff have been impacted in some way and their response to this challenge has been remarkable. Many members of the Directorate went above and beyond by taking temporary roles as part of the COVID-19 surge workforce. This ranged from executive secondments to working on the front line in registering Canberrans at vaccination hubs. Many staff classified as essential continued the important work in activities like road maintenance during the city-wide lockdowns.

That same resilience was shown in our response to damaging weather events during the year, including the significant storm event in January 2022, particularly affecting the West Belconnen area. Our City Services crews responded to over four thousand clean-up requests from the community and tasks identified by TCCS in response to this single event, as well as additional green waste collections.

Wetter than average climatic conditions saw our City Services crews focused on road maintenance and grass mowing to keep our roads safe and public greenspaces maintained for the people of Canberra.

TCCS continued to deliver the Government's [Zero Emissions Transport Plan](#) by identifying the preferred suppliers for leasing 12 new battery



*Alison Playford, Director-General of Transport Canberra and City Services*

electric buses and progressed the procurement for an additional 90 electric buses. Procurement activity for the new public transport ticketing system progressed to the final stages and will provide more flexible payment options for our passengers.

TCCS also delivered significant legislative reform, such as changes to pet ownership laws with the introduction of annual dog registration and new requirements for cat registration. Road safety laws were also strengthened with increased penalties for those doing the wrong thing on our roads. Consultation on proposed changes to the Tree Protection Act continued, with the new Urban Forest Bill released for comment in April 2022.

We continued to deliver the Government's commitment to best practice waste management with the rollout of bulky waste collections across Canberra and continued steps towards delivery of a Food and Garden Organics (or FOGO) collection service with a pilot in the Belconnen area. This year saw TCCS build awareness for the implementation of the next phase of single-use plastics bans which commenced on 1 July 2022.

The Directorate maintained its commitment to community consultation, reflected in the new Playspace strategy which was launched in May 2022 to guide the way these important community assets are delivered. Design work began on Canberra's Southern Memorial Park Cemetery following the release of a feedback report after extensive stakeholder consultation. We also

continued our reconciliation journey by progressing initiatives to increase inclusion of Aboriginal and Torres Strait Islander culture and businesses across our organisational culture, operations and infrastructure projects. A new Senior Cultural Advisor position was created and recruited to guide the directorate, with Jacob Collins commencing with TCCS in June 2022.

TCCS continued to deliver major infrastructure for our city including the delivery of a number of intersection upgrades and bridge renewal projects, completion of the City West Bus Layover, the Woden Library upgrade, Active Travel missing links and the Well Station Drive 'Park and Ride' facility.

Libraries ACT played an important role in the community as the pandemic continued to drive demand for adapted library services during lockdown. Woden library was upgraded to a world class facility including a brand-new recording studio, and we commenced consultation on the co-design of Canberra's libraries to meet changing community needs.

The year ahead will see TCCS continue to play its important role in the ACT's recovery and renewal as the COVID-19 pandemic impacts recede, while also delivering key government priorities for the future of our city. These priorities include continued support for Light Rail Stage 2A, particularly through TCCS' role in the Disruption Taskforce established to manage the necessary interruption of the transport network that will come with such a city-shaping project. We will deliver infrastructure for our growing electric bus fleet and expand the successful e-scooters initiative to provide more Active Travel options for Canberrans and reduce emissions. TCCS will continue to contribute to a new ACT Government Circular Economy Strategy to ensure finite resources are used sustainably.

These initiatives will be delivered with critical support from our corporate group which supports financial, legal, procurement, governance, safety, human resource and ICT functions. The Directorate will deliver the Government's priorities in-line with the objectives highlighted in the TCCS Strategic Plan 2021-24 being community-centric, sustainable outcomes, and a commitment to be a great place to work with a robust safety culture.

Alison Playford  
Director-General



# A

## Part 2A

### Transmittal Certificate



# TRANSMITTAL CERTIFICATE



**ACT**  
Government

Transport Canberra  
and City Services

Mr Chris Steel MLA  
Minister for Transport and City Services  
ACT Legislative Assembly  
London Circuit  
CANBERRA CITY ACT 2601

Dear Minister

## **2021-22 Transport Canberra and City Services Annual Report**

This report has been prepared in accordance with section 6 of the *Annual Reports (Government Agencies) Act 2004* and in accordance with the requirements under the *Annual Reports (Government Agencies) Directions 2022*.

I certify that the information in the attached report and information provided for whole of government reporting is an honest and accurate account and that all material information on the operations of Transport Canberra and City Services has been included for the period 1 July 2021 to 30 June 2022.

I hereby certify that fraud and prevention has been managed in accordance with Part 2.3 of the *Public Sector Management Standards 2006* (see section 113 of the *Public Sector Management Standards 2016*).

Section 13 of the *Annual Reports (Government Agencies) Act 2004* requires that you present the report to the Legislative Assembly within 15 weeks after the end of the reporting year.

Yours sincerely

Alison Playford  
Director-General

7 October 2022





# B

## Part 2B

### Organisational Overview and Performance

# ORGANISATIONAL OVERVIEW

## Our Vision and Mission

Our vision and mission captures the Directorate's core purpose of delivering transport and city services with a focus on high quality customer service and the wellbeing of our community and workforce. TCCS is a values-driven organisation which is reflected in the statement:

*'TCCS is recognised by the community for delivering quality services that make Canberra a great place to live. We value our people, we support diversity and strive to be a great place to work.'*

## Our Role, Functions and Services

TCCS works to assist Canberrans move around the Territory and provides high-quality, sustainable and essential city services and infrastructure which make Canberra a great place to live, work and relax.

Transport Canberra manages Canberra's public transport system. It ensures that buses and light rail are integrated with each other, and with other forms of transport, including taxis and active travel elements, such as cycling and walking, all of which make transport accessible for all Canberrans.

City services delivered by TCCS include public libraries, the collection of recycling and waste, graffiti removal, shop and playground upgrades and grass mowing. TCCS is responsible for the management of urban trees, public open spaces and city places, including maintenance of shops, domestic animal services, animal welfare and other licensing and compliance services such as ranger services and permits for public land use. TCCS also manages roads, footpaths, streetlights and cycle paths.

The Directorate manages a number of ACT Government businesses such as Capital Linen Service, Birrigai and Yarralumla Nursery and provides administrative support to the ACT Public Cemeteries Authority which operates the Woden, Gungahlin and Hall cemeteries.

The Directorate also develops policies and legislation in all its service delivery areas. TCCS ensures Canberra remains a great place to live through the provision of these core city services.

## Our Values

TCCS has adopted and promotes the ACT Public Service (ACTPS) values and signature behaviours of respect, innovation, integrity, and collaboration. TCCS has also adopted safety and excellence as additional values and behaviours that staff identified as reflecting what the organisation wants to be. Each of our values plays an important role in making TCCS a great place to work.

## Our Customers and Stakeholders

Establishing and maintaining relationships with a wide range of stakeholders is essential to realising the TCCS vision and mission. Our stakeholders include:

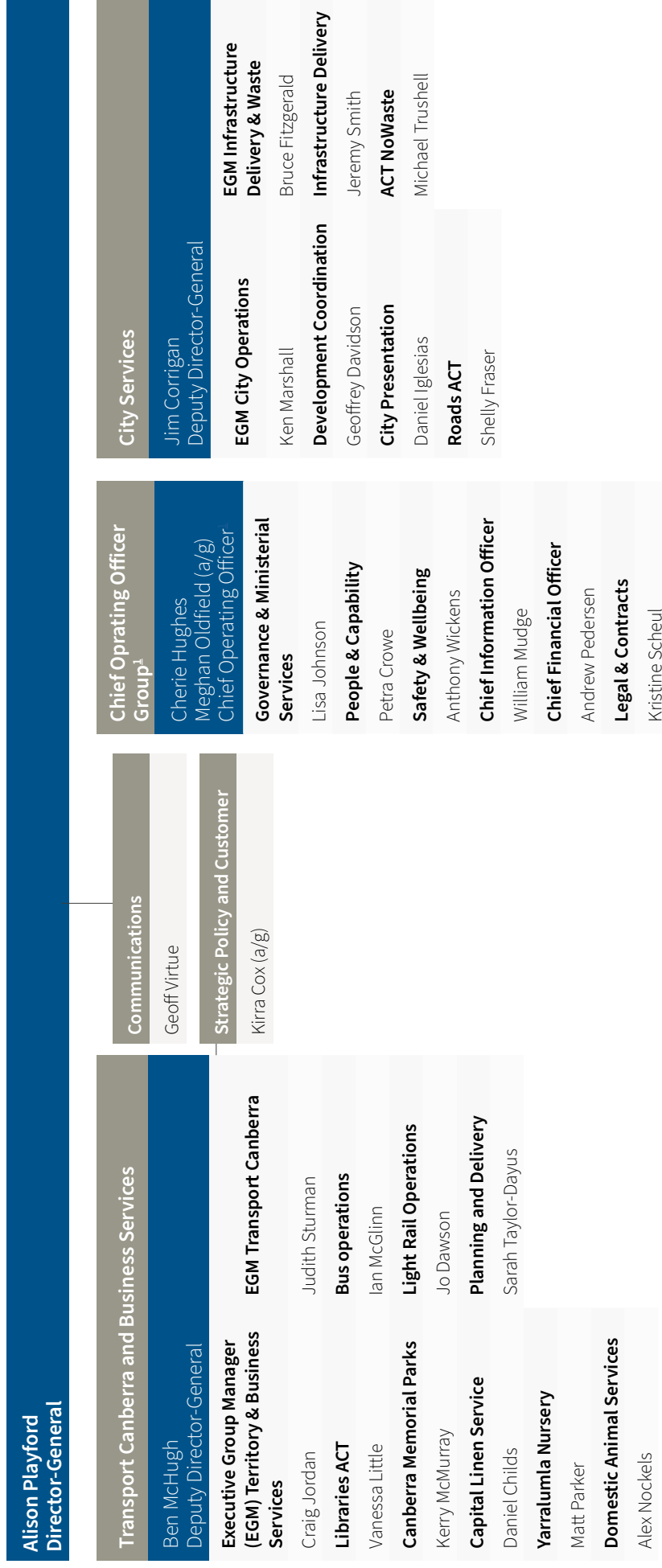
- > ACT residents and visitors;
- > ACT Legislative Assembly;
- > ACT and Commonwealth Government agencies;
- > ACT businesses, community organisations, peak representative groups, professional bodies and unions; and
- > suppliers and contractors.

## Organisational Structure

The Directorate has three core divisions covering Transport Canberra and Territory Business Services, City Services and the Chief Operating Officer Group (see [Figure 1](#)).

TCCS Executive Board is the executive body that sets the organisation's strategic direction and makes decisions to ensure the Directorate's strategic risks are managed and actions are in place to ensure there is capacity to deliver government priorities. The Board has a whole of directorate focus that encompasses planning, strategy, risk, change management and resources. It maintains relationships and communication across the ACT Government to promote collaboration and a 'one service' approach to delivering government services and implementing initiatives.

Figure 1. Transport Canberra and City Services organisational chart as at 30 June 2022



1. Cherie Hughes was seconded to ACT Health for most of the reporting period with Meghan Oldfield acting in the Chief Operating Officer role. As at 30 June 2022, both executives were in the role conducting a one-week handover.

## Transport Canberra and City Services

As of 30 June 2022, the Senior Executive team is as follows:

### Director-General – Alison Playford

The Director-General is responsible for leadership, management, strategic direction, efficient and effective financial management and good governance for the whole directorate. The Director-General also provides advice and reporting to the Ministers about the Directorate's activity. As a member of the ACTPS Strategic Board, the Director-General provides whole of government leadership for the ACTPS and is responsible for the implementation of whole of government initiatives on the Directorate's behalf.

## Transport Canberra and Business Services Division

### Deputy Director-General – Ben McHugh

The Deputy Director-General, Transport Canberra and Business Services is responsible for the delivery of essential services to the Canberra community. These include Transport Canberra, Libraries ACT, Canberra Memorial Parks, Domestic Animal Services, Capital Linen Service, Yarralumla Nursery and Birrigai. The Strategic Policy and Customer Branch is also included within this portfolio and comprises teams focused on policy and legislative solutions, strategic transport policy, customer experience, road safety and the Active Travel Office.

## City Services Division

### Deputy Director-General – Jim Corrigan

The Deputy Director-General, City Services is responsible for the management and delivery of new urban infrastructure, maintenance of roads, stormwater, streetlights, public open spaces, and city places. The role also manages urban rangers, infrastructure planning and development coordination. The Deputy Director-General is also responsible for waste and recycling services, waste policy and regulation.

## Chief Operating Officer Group

### Chief Operating Officer – Cherie Hughes

### Acting Chief Operating Officer – Meghan Oldfield

The Chief Operating Officer (COO) is responsible for the delivery of corporate services across the Directorate including good governance, effective people and financial management, workplace safety, legal and procurement, technology, data, corporate communication and ministerial services. As a member of whole of government and inter-directorate forums, the COO contributes to strategic Government policy and is responsible for delivering whole of government initiatives within TCCS. Cherie Hughes was seconded to ACT Health for an extended period during 2021-22 to support the pandemic response while Meghan Oldfield acted in the role. A one-week handover between the executives was conducted at end of the financial year and thus both officers held the position at 30 June 2022.

## Executive Remuneration

The ACT Remuneration Tribunal is an independent statutory body with responsibility for setting the remuneration, allowances, and entitlements for public officials in the ACT including the ACT Government. Further information can be found at the [ACT Remuneration Tribunal](#).

## Governance

TCCS delivers a diverse range of services and infrastructure as well as policy, planning and regulatory roles. These outputs are supported by corporate functions across the organisation. In undertaking these business activities, the Directorate employs better practice governance practices to demonstrate transparency and accountability to the community, ACT Government, and staff, and to manage strategic and operational risks.

The Directorate has an established governance framework that streamlines governance processes ensuring that TCCS makes informed, transparent, and accountable decisions with a customer focus. Our Governance Manual provides staff with a resource to adopt strong governance principles, providing information on the TCCS governance structure and staff rights and obligations.

Governance arrangements for the Directorate are overseen by the Executive Board and relevant Board

sub-committees (see '[Internal Accountability](#)'). This includes oversight and strategic direction of the Directorate's assurance program and strategic risk management.

Activities and projects undertaken to improve governance across the Directorate during 2021-2022 included:

- > development and release of the new TCCS Strategic Plan 2021-24 in September 2021, incorporating a new vision and mission statement, as well as updated strategic objectives and goals;
- > re-establishment of a Program Management Office (PMO) to provide project advice and support across the Directorate, delivering consistency of approach and improved reporting;
- > development of a Records Management Program and Records Management Policy and Procedure to reflect contemporary records management practices, including relevant legislative and statutory requirements;
- > delivery of an audit and compliance program, including reviews into light rail performance data, procurement compliance, contract management and procurement activities;
- > assessment of risk maturity throughout the Directorate to ensure that risk management processes are measurable, evaluated, and utilised to drive continuous improvement in the application of risk management. TCCS's risk maturity is continuing to increase and will be further enhanced by implementation of recommendations from the risk maturity assessment;
- > further refinement of the TCCS Compliance Assurance Statement process that improved compliance assurance coverage and ensures that key business processes are captured. The Compliance Assurance Statement is a self-assessment tool completed by each TCCS Executive to review their compliance with directorate and whole of government policies and requirements;
- > continuing to embed the ACT Government's Wellbeing Framework within TCCS and continue to develop measures for domains specific to TCCS such as 'Proximity to services that support wellbeing';
- > continuing to work with the Chief Minister, Treasury and Economic Development Directorate and Justice and Community Safety Directorate to implement a delegation tracking system (iDelegate) as part of a whole of government

compliance project, which will assist TCCS delegation holders to be aware of and access their delegated responsibilities;

- > supporting the Internal Audit Committee and Chief Audit Executive to assure the Director-General that the Directorate is meeting its obligations and is compliant with the Internal Audit Charter;
- > development and release of a directorate-wide Business Continuity Plan that defines the essential services and activities that must be performed to enable the Directorate to meet its key objectives during a business interruption event. The Directorate plan complements area specific plans that are in place; and
- > continued rollout of the upgraded Electronic Document and Records Management System used by the Directorate (Objective) and providing administration support to over 1,000 TCCS users, as well as training for new users as required.

See also sections on [Fraud Prevention](#), [Internal Accountability](#), [Risk Management](#), and [Scrutiny](#).

## Policy and legislative solutions

The Policy and Legislative Solutions team has led a program of work to improve outcomes for Canberrans, primarily in the policy and legislation space.

Key highlights for 2021-22 were:

- > progressing work on the [Domestic Animals Legislation Amendment Act 2022](#) giving effect to actions under the ACT Cat Plan 2021-2031, including introducing [annual cat registration](#) and territory-wide cat containment from 1 July 2023;
- > developing and undertaking public consultation on a draft [Urban Forest Bill 2022](#) which will repeal and replace the [Tree Protection Act 2005](#) and provide a framework to protect and enhance the urban canopy and complement tree planting efforts in the ACT; and
- > contributing to the implementation of the pet business licencing scheme under the [Animal Welfare Act 1992](#).

### Priorities for 2022-23:

Some structural changes will occur in the team in 2022-23, with one Policy and Legislative Solutions team focusing on City Services policy matters while the other focuses on one-off, large transport policy matters.

Priorities for the teams in 2022-23 will include:

- > undertaking a review of all road transport penalties to ensure they are appropriate, proportionate and respond to dangerous driving behaviours; and
- > delivering actions under the ACT Government's [Zero Emissions Vehicle Strategy](#).

## Planning Framework: Strategic Plan 2021-24

A new [TCCS Strategic Plan 2021-2024](#) (the Plan) was launched by the TCCS Director-General in September 2021 after a comprehensive staff engagement process. This consultative approach reflected the Executive Board's priority of ensuring the Plan is people-centric and usable for all members of the TCCS team.

The Plan provides an overarching guide for how the Directorate will deliver the Government's direction over the coming term and is consistent with the ACT Government's [performance and accountability framework](#) by listing objectives, indicators and high-level strategies. It reflects key government commitments such as the [Parliamentary and Governing Agreement for the 10th Legislative Assembly](#), [ACT Wellbeing Framework](#), the [Canberra Statement of Ambition](#), and [ACT Climate Change Strategy](#).

The plan will inform individual business-unit annual business plans which flow through to personal development plans for individual staff members.

The Plan was presented in a more graphical format than previous strategic documents so that it was appealing and easily accessible by all staff.

The Plan includes a revised Vision and Mission for the Directorate and three core objectives. The plan will see TCCS strive to achieve twelve goals with performance measures to track progress over the three-year life of the Plan.

### *Our Vision and Mission:*

*TCCS is recognised by the community for delivering quality services that make Canberra a great place to live. We value our people, we support diversity and strive to be a great place to work.*

Following the launch of the Plan, TCCS reviewed its Strategic Indicators to ensure they aligned with the new plan. Six Strategic Indicators were retained or updated and nine new strategic indicators have been developed for the 2022-23 reporting period. See '[Performance Analysis](#)' for full details.

## Performance Framework

TCCS acts in accordance with the [ACTPS Performance Framework](#) which sets out the objectives for performance management and development of ACTPS employees. TCCS is committed to providing regular and effective performance feedback to employees, to identify development needs and opportunities in line with broader business objectives. The Director-General is responsible for ensuring all staff directly employed by TCCS for more than six months have a performance plan in place that is linked to the achievements of their team business unit goals and TCCS objectives, and for these plans to be reviewed bi-annually. For executives, these agreements are formalised through their executive contracts.



*The image above is a graphical cityscape depicting TCCS services to ensure the Plan was engaging and practical for all staff*



## Aboriginal and Torres Strait Islander Reporting

The ACT Government's commitment to reconciliation is outlined in the Aboriginal and Torres Strait Islander Agreement 2019-28 (the Agreement). The Agreement sets the long-term, ten-year direction in Aboriginal and Torres Strait Islander Affairs in the ACT and requires the signatories to work together to enable equitable outcomes for Aboriginal and Torres Strait Islander peoples in the ACT.

The Agreement has ten focus areas, including four core areas – Children and Young People; Cultural Integrity; Inclusive Community and Community Leadership. The additional six significant areas of focus are Connecting the Community; Lifelong Learning; Economic Participation; Health and Wellbeing; Housing; and Justice.

In 2021-22, TCCS worked to shift the focus from the quantity of activities to realising the direct impact of quality activities across the Directorate and with the community. TCCS has undertaken a range of actions to develop positive relationships with the Aboriginal and Torres Strait Islander community. This included identifying ways to better attract and retain Aboriginal and Torres Strait Islander employees and developing effective ways to engage with stakeholders.

A key highlight of the year was the creation and recruitment of a Senior Cultural Advisor position. This is an identified Senior Officer Grade B role and will support the organisation in building cultural capability and support the Directorate to develop and mature on its reconciliation journey.

Another key highlight was the completion of Interim Cultural Site Checks on TCCS land, with 580 sites assessed for cultural significance, cultural trees and future Indigenous land management initiatives. Having heritage sites incorporated into mapping systems (ArcGIS) will greatly assist City Presentation, Infrastructure Planning and Infrastructure Delivery, in identifying and managing cultural sites.

### **Priorities for 2022-23:**

- > Under the stewardship of the Senior Cultural Advisor, TCCS will deliver a principles-based Aboriginal and Torres Strait Islander Cultural Integrity Framework that will encourage and enable TCCS to embed cultural considerations into our business.
- > TCCS will continue to work with the ACT Public Service Systemic Racism Inter-Directorate Committee (IDC) and raise awareness of racism issues through communication campaigns and observe zero tolerance to racism.
- > Effective preservation mechanisms for cultural sites and trees will be investigated. The Wanniasa Scar Tree will be integrated back into the environment, in collaboration with the community.
- > An in-depth, meaningful community engagement project with Aboriginal and Torres Strait Islander communities within the ACT will be piloted to further embed cultural integrity into City Presentation's services.
- > Strategies to attract, retain and develop Aboriginal and Torres Strait Islander employees will continue to be developed and implemented through initiatives like targeted Employee Value Proposition wording and a Talent Register.
- > TCCS will continue to maintain the Boomanulla Complex and will work with the community to develop a sustainable operating model that will see greater control by the Aboriginal and Torres Strait Islander community, and increased use of this unique resource. The Boomanulla Complex includes an oval, a commemorative garden, facilities building and an administrative building.

## TCCS Reconciliation Action Plan

The [TCCS Stretch Reconciliation Action Plan 2019-22](#) (RAP) sets out practical and measurable strategic actions to develop positive relationships with Canberra's Aboriginal and Torres Strait Islander community, and to its employment and retention of Aboriginal and Torres Strait Islander peoples.

A highlight for 2021-22 was promotion of TCCS as a RAP organisation by using RAP artwork and Acknowledgement of Country on the Directorate's fleet vehicles, buildings and buses, and the Woden Library's new innovation space.

Eighty-two of the 110 TCCS 2019 -2022 Stretch RAP deliverables are complete and drafting of the 2022-2025 RAP is underway. TCCS procured the services of [Curijo](#) a local, majority Aboriginal-owned company, to assist with the development of the new RAP and is collaborating with a range of stakeholders.

### **Progress against actions in 2021-22**

- > Total number of deliverables: 110
- > Number of completed deliverables: 82
- > Number of deliverables in progress: 15

As we conclude the current Stretch RAP (2019-2022), 13 outstanding actions will be reviewed for inclusion in the next Stretch RAP.

### **RAP priorities for 2022-23**

- > TCCS will finalise the consultation and development of the new RAP, covering the period 2022-2025; and
- > TCCS will continue to establish meaningful connections with members of the Aboriginal and Torres Strait Islander community.

### **In Focus: Senior Cultural Advisor appointed**

In its 2019-2022 Reconciliation Action Plan, TCCS identified the need for a permanent cultural advisor to support cultural integrity in TCCS and build relationships with the local Aboriginal and Torres Strait Islander community.

In late 2020, as part of the Jobs for Canberrans Program, an Identified Aboriginal and Torres Strait Islander officer was temporarily appointed to the role of cultural advisor whilst TCCS scoped the specific requirements needed to undertake the role.

TCCS sought input from internal Aboriginal and Torres Strait Islander staff and local Indigenous representatives to define the role, including what background and experience would contribute to further developing the relationships between the Directorate and key community groups. Further, TCCS partnered with a Canberra-based Indigenous owned consultancy, Pipeline Talent Recruitment, to assist with developing an Identified position description containing a clear remit and to then advertise the role nationally.

The role strengthens TCCS' commitment to developing cultural maturity and empower employees to model cultural integrity in their everyday lives. In addition, it is expected to enhance relationships and further embed the foundations of reconciliation into how TCCS does business.

The number of quality applicants is a strong indication of the value of this important role to build on the foundation that TCCS has laid to support reconciliation initiatives.



*Image of Jacob Collins, who was selected from a strong field of applicants to be a permanent cultural advisor to support cultural integrity in TCCS*



## TCCS Diversity Employment Strategies for Aboriginal and Torres Strait Islander People

The TCCS Diversity and Inclusion Strategy outlines how TCCS will foster appreciation of difference and inclusion in its workforce. In line with this strategy, TCCS has developed and will pilot an Aboriginal and Torres Strait Islander talent register. This talent register will serve to connect TCCS with job seekers and allow for opportunities to increase representation at all levels of the organisation.

TCCS continues to implement a range of diversity and inclusion employment strategies to reach targets set by the Head of Service for the employment of Aboriginal and Torres Strait Islander people.

Six Cultural Awareness Training sessions were held during 2021-22, with 63 participants taking part.

TCCS also offered Ngunnawal Language and Cultural Appreciation tours for employees. A total of 34 employees completed Ngunnawal Language training and 25 employees completed the Cultural Appreciation tour.

As of June 2022, the number of employees self-identifying as Aboriginal or Torres Strait Islander was 63 (2.8%), exceeding the target of 58 (2.5%).

### Aboriginal and Torres Strait Islander Community Bus Service

The [Aboriginal and Torres Strait Islander community bus service](#) provides transport to those in the community who are unable to access standard transport services. The service enables Aboriginal and Torres Strait Islander elders' groups, juvenile, and justice support groups, family groups, and individuals to access medical appointments, significant cultural events such as funerals, and social and sporting events.



**2,825**  
**passengers**  
took the  
Aboriginal  
Torres Strait  
Islander  
community bus

The program uses two minibuses with one bus being wheelchair accessible. A community bus coordinator is available during office hours to assist with bookings, driving duties, and vehicle servicing. A self-drive option is also available, both during and outside normal business hours, providing access to the vehicles for volunteers wanting to transport groups to sporting or cultural events.

The community bus service provided 2,825 passenger movements in 2021-22, which is down from 3,429 passenger movements in 2020-2021. The decrease is attributed to COVID-19 impacting community events and movement of community members due to health restrictions.

## Aboriginal and Torres Strait Islander community engagement programs and activities

### Transport Canberra

- > Transport Canberra partnered with Ian Martin, a Kunja-Budjiti man, to deliver cultural awareness training to new bus drivers. The aim of the training program is to improve bus drivers' ability to relate with each other and the community and to raise awareness about the ACT's cultural history.
- > During NAIDOC Week of 2021, Transport Canberra announced that Acknowledgment of Country artwork and wording had been affixed to all 460 buses in its fleet and two of its breakdown trucks.
- > A Light Rail vehicle was wrapped with artwork for Reconciliation Week and NAIDOC Week.

### Libraries ACT

- > Woden Library featured RAP artwork in its new innovation hub, 'The Hive' and courier vans were decorated with Indigenous artwork decals.
- > ACT Heritage Library hosted an ACT Parks and Conservation event for the Heritage Festival – Winanggaay Ngunnawal Language workshop.
- > Say Yes! by Jennifer Castles and Paul Seden story walk from Kippax Library to West Belconnen Child and Family Centre for Tracks to Reconciliation 2021.

- > Various organisational engagements by the Aboriginal and Torres Strait Islander Coordinator including reading online to a young parents' group at Gungan Gulwan during Canberra's lockdown.
- > Koori playgroup engagement by Family Literacy Coordinator.
- > Procurement including the use of Ribana's for catering at a NSW Public Libraries Association meeting.
- > Ngunnawal language training and [AIATSIS Core Cultural](#) safety training rollout to all staff.

### City Presentation

- > Transport Canberra and City Services commissioned local Wiradjuri artist, Kristie Peters, to design artwork for Hall Village Park, Farrer Shops, a toilet block in Tuggeranong, and John Knight Memorial Park.
- > Kamilaroi artist, Steven Kennedy was commissioned to design a mural for a toilet block at Lyneham Shops and to team up with students from Amaroo School to paint the pumphouse at Amaroo district playing fields.
- > Interim cultural site checks on TCCS Lands were completed, with 580 sites assessed.

### ACT NoWaste

- > Caring for Country kits were made available through [Recycling Discovery Hub](#) programs.

### People and Capability

- > The Learning and Development team facilitated cultural courses, including Ngunnawal language training, cultural awareness and cultural appreciation.
- > TCCS sponsored the 2021 NAIDOC Ball Artist of the Year Award.
- > Reconciliation Week and NAIDOC Week were recognised with Welcome to Country ceremonies, dance performances, weaving events, and yarning sessions.
- > Senior Cultural Advisor [was recruited](#).
- > Employee Value Proposition wording designed to attract the attention of job seekers from Aboriginal and Torres Strait Islander backgrounds.

### Yarralumla Nursery

- > The Six Seasons Garden was designed and developed with Ngunnawal peoples involved in designing and selecting plants for the garden.

## Internal Accountability

Refer to the TCCS [organisational chart](#) and the responsibilities of the TCCS Senior Executive Team.

## Significant TCCS Committees for 2021-22

TCCS has a range of internal boards and committees responsible for the Directorate's strategic direction and governance:

Table 1: Significant TCCS committees for 2021-22

Name of Committee	Role of Committee
Executive Board	The Executive Board is the Directorate's principal decision-making forum. The Board has a cross-directorate focus that encompasses planning, strategy, risk, change, and resources.
Executive Leadership Team	A forum where all TCCS Executives and Branch heads come together to discuss cross-Directorate issues.
Internal Audit Committee	The Committee is responsible for the management of the TCCS audit program and meets quarterly. Refer to part 2B – <a href="#">Internal Audit</a> for more information.
Work Health and Safety Steering Committee	The Committee discusses issues and initiatives at a Directorate level and meets quarterly. Refer to part 2B – <a href="#">Work Health and Safety</a> for more information.
Directorate Consultative Committee	The Committee is a forum for consultation between TCCS employees and unions and meets quarterly.
Finance Committee	The Committee provides leadership, direction and monitoring of the Directorate's financial strategy and financial management, meeting monthly.

## Highlights for 2021-22

TCCS delivered many achievements for the community in 2021-22 by providing essential services, progressing key government initiatives, policy improvements and capital works projects. This was achieved in the context of the ongoing COVID-19 pandemic and the imperative of maintaining a healthy environment for staff and customers. The Directorate also rose to the challenges of wetter than average weather driven by the ongoing La Niña weather pattern and damage caused by the severe storms.

TCCS' achievements across the three key areas outlined below have supported, and will continue to support, the community as it recovers and renews from the pandemic and challenging climatic factors.

### Community-centric, sustainable outcomes

- > Progressed the [Transport Canberra Zero Emission Transition Plan](#), including the identification of preferred suppliers of 12 new battery electric buses to be followed by procurement of 90 electric buses and building [Canberra's first electric bus depot at Woden](#).
- > Commenced construction on the [Woden transport interchange](#).
- > Completed the [Well Station Park and Ride](#), a new [Light Rail stop at Sandford Street](#) in Mitchell, and more than 70 upgrades were made to bus stops.
- > Progressed the procurement for a new ticketing and real-time information system that will make using public transport easier for Canberrans.
- > Continued implementation of the [ACT Transport Strategy](#) including preparation of the [draft Active Travel Plan](#) for release in early 2022-23.
- > Trialled [new electric vehicles](#) including an electric tipper truck, garbage truck, mower and street sweeper.

Identified preferred suppliers for first **12 battery electric buses**



Over **56,000**  
FOGO  
pilot bin  
collections

- > Supported the [Aboriginal and Torres Strait Islander culture and community](#), incorporating Indigenous business and artwork in projects, including through dedicated bus services and assessing TCCS sites for cultural significance, cultural trees and future Indigenous land management initiatives.
- > Implemented the [Food Organics and Garden Organics](#) (FOGO) collection pilot in Belconnen, Bruce, Cook and Macquarie.
- > Expanded the [Bulky Waste Collection Service](#) to all ACT suburbs with 39 per cent of material recovered for reuse or recycling.
- > Progressed library co-design activities as part of the [Libraries ACT: Imagine2030](#) project to inform future strategy, and delivered upgrades to Woden Library and free contactless delivery of library resources.
- > Implemented cat registration through [legislative amendments](#), which will see cats registered in the ACT from 1 July 2022 and implemented new requirements for annual dog registration.
- > Implemented the first tranche of items in the [single-use plastics ban](#), developed the second tranche items to be banned from 1 July 2022, and the declaration of Plastic Free events.
- > Supplied and planted trees to meet [Urban Forest Strategy](#) goals reaching the 10,000 street and open space trees target for the year.
- > Partnered with more than 35 local artists to successfully deliver the inaugural [Surface Street Art Festival](#) in March 2022, after two postponements due to COVID-19.

More than  
**10,000 trees**  
planted

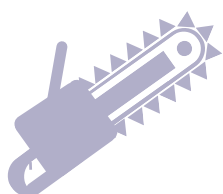


**35,318**  
**hectares** of  
public land  
was mown



## Delivering services safely and efficiently

- > Established and embedded the [TCCS Accessibility Reference Group](#).
- > Resealed over [850,000m<sup>2</sup> of roads](#) at 140 sites and repaired almost 8,000 potholes.
- > Mowed more than [35,000 hectares of public land](#).
- > Worked towards Vision Zero of no deaths or serious injuries on Canberra's roads by [amending laws](#) to introduce new offences and strengthen penalties for road users.
- > Responded to more than [4,000 vegetation clean-up jobs](#) following the January 2022 storms which impacted West Belconnen and several other Canberra suburbs.
- > Implementation of household [bin collection calendar changes](#) to 18,000 homes across 17 ACT suburbs.
- > Refined [Work Health and Safety reporting](#) across the Directorate to inform the Executive Board and WHS Committees with clear and concise WHS performance.
- > TCCS surpassed Australian Work Health and Safety Strategy [2012-2022 targets](#).



**Over 4,000**  
vegetation  
clean-up jobs  
following the  
January 2022  
storms

TCCS Recruited an  
**additional 20** Respect  
Equity Diversity Contact  
Officers( REDCOs)



## A great place to work

- > Conducted cultural awareness training for new bus drivers and Ngunnawal language training, cultural awareness and cultural appreciation courses for other staff.
- > Recruited an additional 20 [Respect Equity Diversity Contact Officers \(REDCOs\)](#) through a targeted communications and recruitment campaign. There are now 27 TCCS REDCOs, with representation across all TCCS - corporate, operational and customer-facing areas.
- > Conducted a staff 'pulse survey' in late May 2022 to measure progress against action planning following previous staff surveys.
- > Delivered the Director-General Awards program and introduced multi-media nomination options to make the awards inclusive of corporate and operational staff.
- > Employed 145 people through the Jobs for Canberrans Fund and assisted 57 of them to secure work outside the program.
- > Converted 35 temporary and casual staff across TCCS to permanent roles in line with the Government's Insecure Work Taskforce.

## Our 2022-23 Priorities

TCCS priorities are focused on the themes of community-centric, sustainable outcomes, safe and efficient services and making TCCS a great place to work.

### Community-centric, sustainable outcomes

- > Operate the first zero emissions battery electric buses to provide cleaner sustainable travel for Canberrans.
- > Further progress construction of the new Woden Bus Depot, to be a fully electrified depot on commissioning in 2024.
- > Complete procurement for a new next generation ticketing system that will include smart payment methods and Real Time Passenger information.
- > Deliver an improved Flexible and on-demand public transport solution, to provide transport options for those Canberrans unable to use regular public transport.
- > Continue to provide leadership and participation in the Disruption Taskforce, working closely with Major Projects Canberra in ensuring disruption to traffic in the city centre from construction associated with raising London Circuit is mitigated and communicated.
- > Promote public transport usage and activate the ACT Transport Recovery Plan Refresh and the draft Active Travel Plan.
- > Prioritisation of path renewal works based on the 2021 community path audit, review of the missing links prioritisation methodology and the maintenance of the road and path network.
- > Focus on initiatives that continue to embed ACT Aboriginal and Torres Strait Islander Agreement 2019-2028 and associated Reconciliation Action Plan commitments.
- > Commence procurement of a new Materials Recovery Facility in response to bans on waste exports and commence procurement for household waste collection services in the Territory.
- > Commence procurement for delivery of a Food Organics and Garden Organics (FOGO) composting facility in Hume to support the roll out of FOGO across Canberra.

- > Establish a new green waste drop off facility in West Belconnen, to enable continuation of free and accessible green waste drop off services for residents in the north of Canberra.
- > Develop a strategy for implementation of Libraries ACT: Imagine 2030 Future Plan.
- > Progress Molonglo Library Co-design.
- > Continue to supply and plant trees to meet the Urban Forest Strategy targets.
- > Delivering actions under the ACT Government's Zero Emissions Vehicle Strategy.

### Delivering services safely and efficiently

- > Track road surface condition through a new strategic indicator 'Pavement Condition Index' score for territorial roads.
- > Review road transport penalties to ensure they are appropriate, proportionate and respond to dangerous driving behaviours.
- > Pilot a rapid mowing response team with ten new staff positions to attend to places requiring urgent attention.
- > Undertake internal Work Health and Safety Management System audits across the Directorate to identify areas for improvement and formulate corrective actions.

### A great place to work

- > Track staff satisfaction with TCCS workplace culture through a new Strategic Indicator measured through staff surveys.
- > Successfully conclude Enterprise Bargaining Agreements – including for Transport Canberra.
- > Embed TCCS Aboriginal and Torres Strait Islander Cultural Integrity Framework and Commence the review, consultation and development of the next RAP, covering the period 2022-2025.
- > Implement the Internal Communications and Engagement Strategy.
- > All staff to have an agreed Professional Development Plan (where applicable).
- > Share asset management knowledge by coordinating the TCCS Asset Management Community of Practice (CoP).



### ***In focus: New skills for a zero emissions future***

Transport Canberra has partnered with the Canberra Institute of Technology (CIT) to develop a skills and training package for workshop trades staff, enabling them to safely service and maintain battery electric vehicles. The General Electric Vehicle (GEV) training program consists of a two to four hour online pre-read, followed by a two-day on-site training course at CIT.

The pre-read material is an interactive e-book with chunked learning that incorporates videos, animations, and detailed diagrams to suit all learners. Once students have completed the online pre-read, they attend a two-day on-site training course at CIT broken down into two training modules:

- > Depowering and reinitialising battery electric vehicles; and
- > Servicing and maintaining battery electric vehicles.

Since December 2021, over 30 Transport Canberra trade staff have undertaken the GEV training at CIT, with more trade staff to undertake this training over the next 12-months.

CIT is also developing a Certificate III in Automotive Electric Vehicle Technology course which is set to be rolled out for delivery to Transport Canberra trade staff in semester 1, 2023. This qualification is currently being built and developed closely with CIT's industry partners. A heavy focus has been put on the course to strive for being the best electric vehicle qualification available in Australia and ensure it meets the needs of industry now and into the future.

General 'in house' EV training will be extended to the broader workforce including Bus Operators, Transport Officers, and other key depot staff by late 2022. This 'in house' training package will be developed by the Transport Canberra and CIT Working Group using a combination of the CIT outline and supplier specific material.



*Transport Canberra's James Corbett (left) inspects an electric motor with CIT course instructor Michael Vuong (right) as part of new training being undertaken with CIT on depowering, reinitialising and servicing battery electric vehicles*

# PERFORMANCE ANALYSIS

## Review of Strategic Indicators

The Directorate's Strategic Objectives are outlined in its new [Strategic Plan 2021-2024](#). To reflect these changes, the Directorate reviewed its strategic indicators in 2021-22 and updated them to align with the new strategic objectives, being:

**Strategic Objective 1** Community-centric, sustainable outcomes

**Strategic Objective 2** Delivering services safely and efficiently

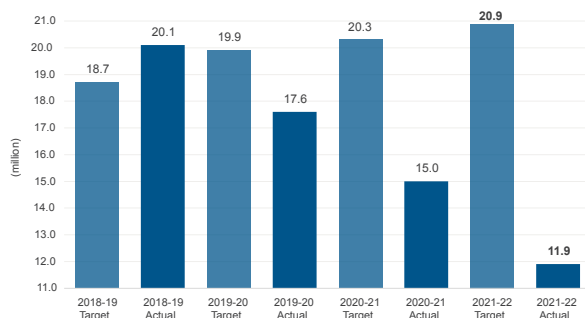
**Strategic Objective 3** A great place to work

This review also considered the domains, indicators and measures set out in the ACT Government Wellbeing Framework, to ensure TCCS' strategic indicators are aligned.

A set of 15 strategic indicators has been developed for reporting from 2022-23 under the three Strategic Objective headings. Of these, six have been retained or updated from the previous set and nine are new.

Changes to the Indicators are outlined under each section below. Where a strategic indicator has been identified for removal or amendment, 2021-22 data is provided so comparison between targets and actual performance can be made.

*Figure 2. Public Transport patronage (to be removed in 2022-23 reporting)*



## Strategic Objective 1: Community-centric, sustainable outcomes

*We deliver great services, infrastructure and public spaces for the community. We are innovative, adaptive and creative in making Canberra more sustainable for the future.*

This new Strategic Objective replaces and builds upon previous objectives covering customer experience, transport patronage and greenhouse gas reduction measures. Key changes to be included in TCCS Performance Analysis figures from 2022-23 onwards will include:

- > Removal of the 'public transport patronage' strategic indicator, as it duplicates the accountability indicator on patronage numbers (see [TCO Statement of Performance](#)). Target and actual performance data for 2021-22 is provided in Figure 2. Public transport patronage was severely impacted in 2021-22 due to ongoing COVID-19 restrictions and the August 2021 lockdown that saw short-term patronage declines to levels similar to April 2020.
- > The transport bus service 'reliability' indicator will change to bus service 'availability' in 2022-23. This change will broaden the scope of the indicator as well as align terminology used for bus and light rail indicators (see new Strategic Indicators 1.2 and 1.3 for details). The bus service 'on-time running' indicator will be removed in 2022-23 as it duplicates the accountability indicator on punctuality (see [TCO statement of Performance](#)). Target and actual performance data for 2021-22 is provided in Figures 3 and 4. There was a slight variance between the target and actual performance due to COVID-19 disruptions, this included implementing an interim bus timetable at short notice in August 2021 to maintain service levels and allow for increased staff absences. The variance between the 2021-22 target and actual shown in Figure 4 is due to COVID-19 impacts on service delivery.

Figure 3. Bus services operated to completion (to be changed in 2022-23 reporting)

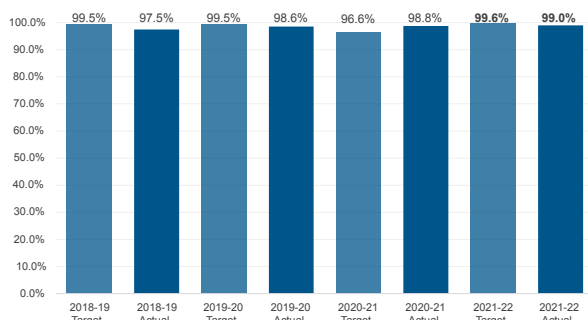


Figure 4. Bus on-time running performance (to be changed in 2022-23 reporting)

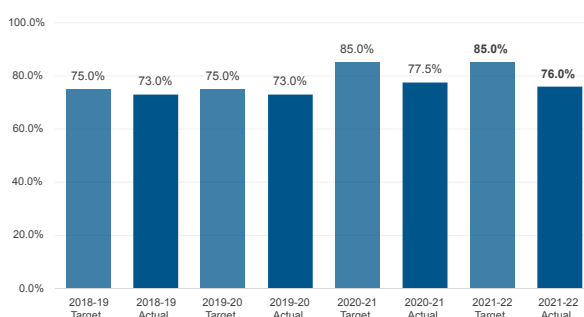


Figure 5. Public transport operating costs per network kilometre (to be changed in 2022-23)

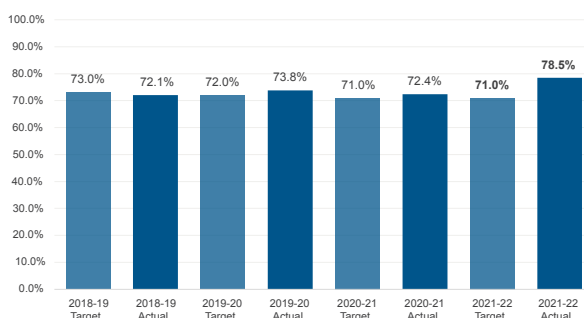
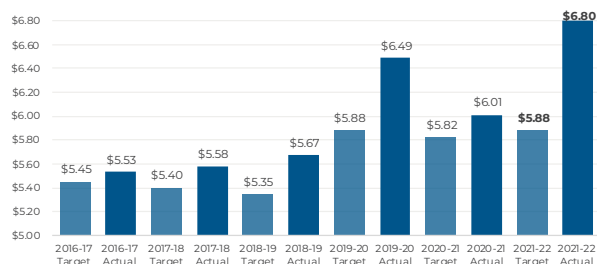


Figure 6. Government subsidy per passenger boarding (to be removed in 2022-23 reporting)



- > The transport strategic indicator of 'provide high quality services to meet social needs' will be removed as the indicator did not have a measure or target, and all public transport buses will be made accessible over the next reporting period. Aboriginal and Torres Strait Islander community bus service patronage data will continue to be reported separately in the 2022-23 annual report. The community bus service provided 2,825 passenger movements in 2021-22, which is down from 3,429 passenger movements in 2020-2021.
- > Strategic indicators on 'bus operating efficiency' will be removed as they are covered under the accountability indicators (see [TCCS statement of Performance](#)). Similarly, the indicator 'Government subsidy per bus passenger' has been removed pending implementation of the new ticketing system currently being procured, which will provide more reliable passenger information. Data for 2021-22 targets and actual performance are provided in Figures 5 and 6.
- > The higher than targeted result shown in Figure 5 is mainly due to lower network kilometres as a result of the ongoing impacts of COVID-19 resulting in operation of a reduced network timetable; this is combined with largely fixed operating costs. Similarly, the variance between target and actual in Figure 6 is due to reduced patronage and lower fare revenue.

## Strategic Indicator 1.1: Customer satisfaction with Transport Canberra bus services

Transport Canberra is committed to creating a customer-centric culture that enables the strategic aspiration of being a leader in customer service by rewarding and encouraging positive customer-orientated behaviour. This is achieved through:

- > delivering customer service training for frontline staff; and
- > establishing customer experience key performance indicators for introduction across all levels of Transport Canberra Operations.

This indicator will be measured and reported through the annual satisfaction survey and will be maintained in 2022-23. Customer satisfaction has continued to improve incrementally but reduced service frequency during COVID-19 has resulted in a reduction in choices available to customers (see Figure 7).



Figure 7. Customer satisfaction with Transport Canberra bus services

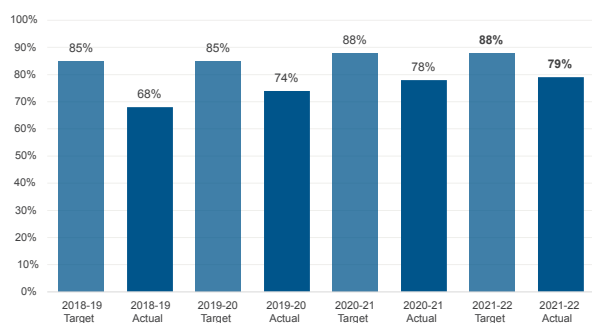
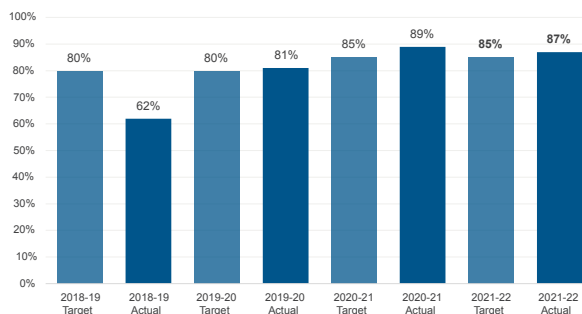


Figure 8. Customer satisfaction with community engagement experience



## Strategic Indicators 1.2 and 1.3: Service availability

The Directorate provides reliable, safe and sustainable transport services that are accessible and connect Canberrans. The Directorate continues to improve the attractiveness, ease of use and accessibility of our services for the community.

Public transport customers place a high importance on the availability of public transport services. Customers need to be able to rely on their services arriving on time and operating through to completion. This is a key element towards supporting customer satisfaction and providing a service that users of public transport will recommend to non-users.

Service availability reflects the percentage of scheduled services that have been operated. By counting cancellation and incomplete trips separately, an incentive is established to operate a partial trip rather than not at all.

Service availability will be indicated through two strategic indicators in 2022-23:

- > Strategic Indicator 1.2: Service availability - Percentage of cancelled trips: target of less than one per cent; and
- > Strategic Indicator 1.3: Service availability - Percentage of incomplete trips: target of less than one per cent.

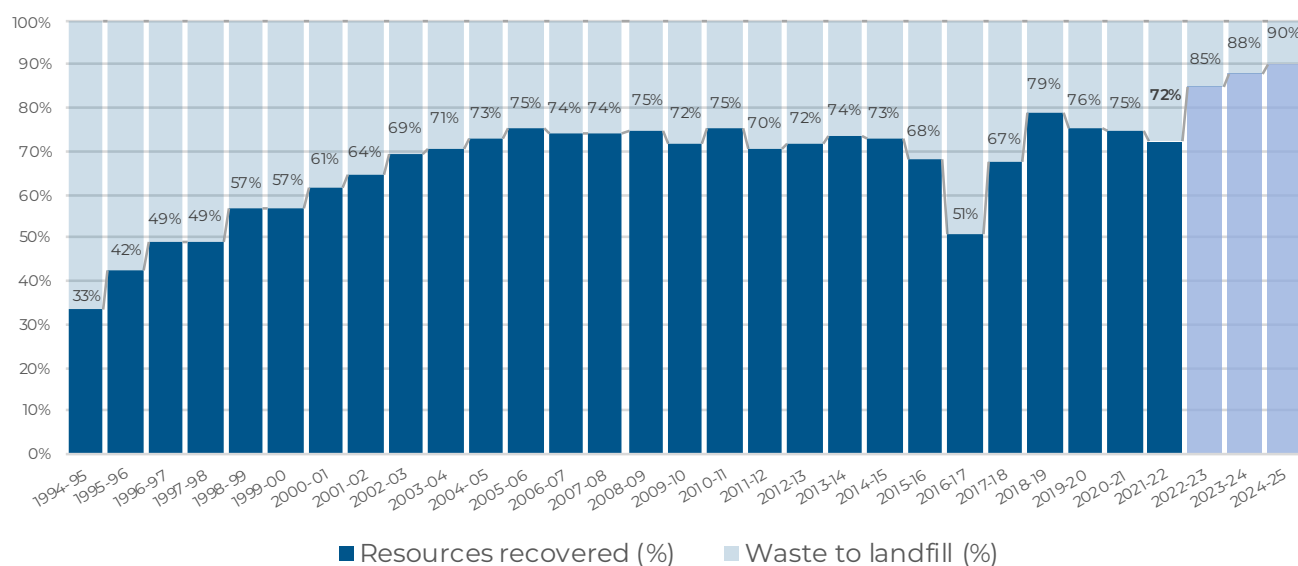
As these are new indicators, data will start being reported in the next reporting period.

## Strategic Indicator 1.4: Satisfaction with community engagement experience

The Directorate undertakes a wide range of community engagement activities including public meetings, forums, online and hardcopy surveys, telephone surveys, discussion groups, focus groups, seminars and workshops utilising local and social media.

This indicator is measured through a range of community engagement activities undertaken, as well as through overall satisfaction with the community engagement process for those participating members of the public. The satisfaction level is measured through a feedback process that is integrated into major consultation activities (see Figure 8).

Figure 9. Waste to landfill as a proportion of total waste



### Strategic Indicator 1.5: Reduction in waste to landfill as a proportion of the total waste stream

TCCS promotes a climate resilient environment and community as it supports the reduction of waste by diverting green waste from landfill, creating beneficial reuse products such as mulch and compost and preventing emissions caused by more organic waste going to landfill.

The Directorate continues planning to meet future demands of a growing Territory including the Strategic Indicator 1.5:  
Reduction in waste to landfill as a proportion of the total waste stream

TCCS promotes a climate resilient environment and community as it supports the reduction of waste by diverting green waste from landfill, creating beneficial reuse products such as mulch and compost and preventing emissions caused by more organic waste going to landfill.

The Directorate continues planning to meet future demands of a growing Territory including the procurement of services and managing assets to deliver waste and recycling services to the Canberra community.

In addition, the Directorate continues to deliver population wide, high impact recycling and waste management education and enhancements to the operation of the Container Deposit Scheme.

The Directorate is committed to delivering on the government policy of ensuring that Canberra becomes a fully sustainable city and region, and that future development is environmentally sensitive, to maintain and protect natural assets, and respond to the challenges of climate change. A reduction in the amount of waste going to landfill is one of the strategic progress indicators towards achieving this objective.

This indicator will continue to be calculated using weighbridge data of waste to landfill, and data provided by local ACT resource recovery and recycling industries. The waste to landfill and resource recovery data is combined to provide a total waste generation level.

The resource recovery rate is the percentage of total recorded ACT waste that does not go to landfill. The rate is calculated using the data collected through the mandatory reporting requirements of the Waste Management and Resource Recovery Act 2016 (the Act). The movement in the resource recovery rate from 76 per cent in 2019-20 to 72 per cent in 2021-22 is primarily due to the inclusion of 74,000 tonnes of residual waste from ACT waste facilities going to landfill in NSW. Data on interstate landfilling is now being captured under the mandatory reporting requirements of the Act. ACT NoWaste will continue to evolve ACT data capture and reporting as part of collaborative efforts to harmonise and improve waste reporting under the National Waste Policy Action Plan. Waste to ACT landfill reduced by around 24,000 tonnes in 2021-22 compared with the previous year.

## Strategic Indicator 1.6: Reduce public transport related greenhouse gas emissions

Public transport plays an important role in helping meet the ACT's legislated greenhouse gas emissions targets.

The Directorate is working on implementation of its [Zero-Emission Transition Plan for Transport Canberra](#) to achieve the ACT Government's ambition of a zero-emission public transport system by 2040.

TCCS supports the transition to a zero-emission future with the public transport fleet positively impacting the natural environment and the ACT community through lower emissions, less noise and particulate pollution, increased patronage of public transport, with growth in industry and local jobs.

By establishing the infrastructure for use in zero-emission public transport and replacing existing fleet assets, the Directorate will be making a direct and sustained impact on the environment and climate.

The use of public transport provides significant environmental benefits, which will be enhanced over the coming years through further pursuing alternative fuel buses.

The measure for this indicator will be the number of zero emissions buses in service. As this is a new indicators, data will commence being reported in the new reporting period.

## Strategic Objective 2: Delivering services safely and efficiently

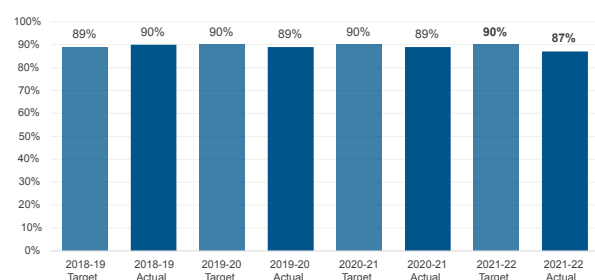
*We look out for each other so that everyone goes home safely at the end of each day. We are trusted with public resources, and we use them responsibly.*

The Directorate has a strategic objective of ensuring that city services are consistently of high quality, timely, effective and cost efficient and meet the needs of the community. It is committed to ensuring that the city is well maintained and its assets protected, and that members of the community have opportunities to participate in the decision-making process.

- > A new strategic indicator on 'annual number of serious injuries on roads' has been included. This is in addition to the existing indicator on road fatalities and reflects the safety domain under the Wellbeing Framework. As this is a new indicator data will commence being reported in the next reporting period.

- > The strategic indicator on 'percentage of territorial roads in good condition' will be changed to 'Pavement Condition Index (PCI) score of territorial roads' in 2022-23 reporting as this provides reliable annual data through the Australian Road Research Board. Target and actual performance data for 2021-22 is provided in Figure 10. Lower than targeted result is mainly due to the unseasonal wet weather over the past two years which has increased road roughness through increased potholes, cracking, ruts and corrugation. Additional emphasis was placed on increasing territorial road resurfacing and pothole repair during the year.

Figure 10. Percentage of Territorial roads in good condition (to be amended in 2022-23)



The Directorate works to enhance the livability, accessibility, diversity, sustainability and resilience of the city, and fosters a city for all ages where all Canberrans feel safe, involved, connected and valued.

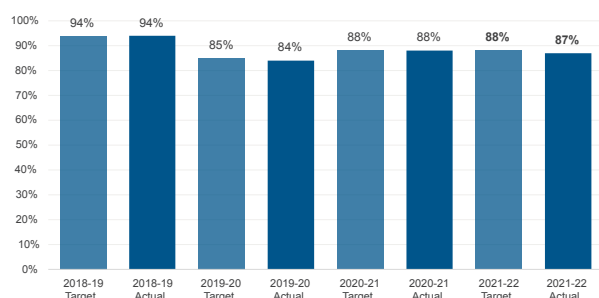
Well maintained parks, local shops, and green open spaces allow Canberrans to have a better appreciation of the local community in which they live, and enhance their sense of connection, belonging and inclusion to Canberra. In addition, better open spaces provide the channels for people to gather, allowing them to connect to help build local communities.

## Strategic Indicator 2.1: Community satisfaction with city services

The Directorate is committed to improving customer experience, strengthening community engagement and improving livability and social inclusion through the delivery of high-quality services. It strives to achieve high customer satisfaction, positive resident perceptions, and increasing community awareness of our services and responsibilities.

Overall customer satisfaction with the Directorate's city services will continue to be measured through a customer satisfaction survey related to the Directorate's core service delivery responsibilities including library services, infrastructure services (including roads, community paths, traffic lights, and street signs), waste collection, parks and open spaces.

Figure 11. Community satisfaction with City Services



A slight 1 per cent reduction in reported community satisfaction with City Services is attributed to reduced community ability to access services during COVID-19 restrictions.

## Strategic Indicator 2.2: Pavement Condition Index score of territorial roads

The Directorate maintains over 3,000 kilometres of road network across the Territory. Road pavement is used by vehicular traffic and on-road cyclists. The pavement conditions impact the experience of all road users.

This new indicator will provide information on the ride quality on buses as rough roads equal the poor conditions index (PCI) score. This index measurement is relevant for the full range of road users including vulnerable road users like cyclists and pedestrians in urban areas. PCI less than 2.5 demonstrates the overall condition is fair or better.

The Directorate is committed to undertaking an evidence-based approach to appropriately inform

and improve the delivery of our services and analyses data annually through a contract with the Australian Road Research Board. The target for this indicator will be less than 2.5.

## Strategic Indicators 2.3 and 2.4: Promotion of Road Safety

The ACT Government is committed to Vision Zero – that means no deaths or serious injuries on our roads. Vision Zero acknowledges that deaths and serious injuries on our roads are preventable. Vision Zero is the central philosophy guiding the approach to road safety.

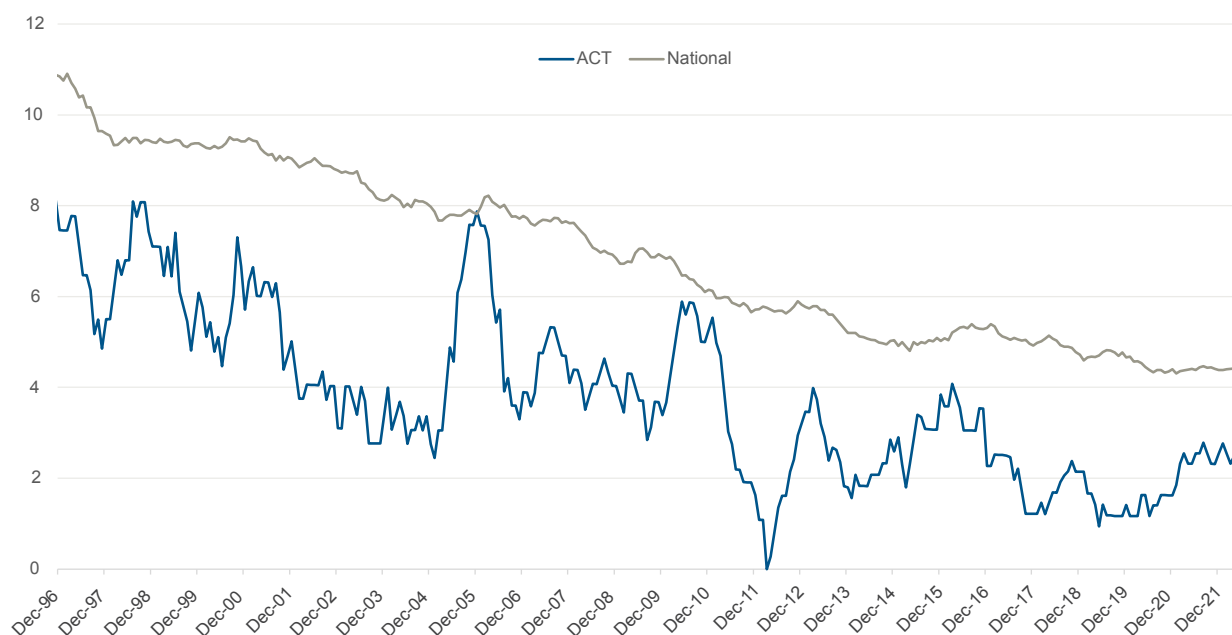
The Directorate is committed to investing in evidence-based road safety measures while being innovative in policy approaches to road safety and advances in road transport technology.

In response to concerns raised by the community, TCCS has undertaken site visits and made assessments of these sites. Following this work, TCCS commissioned [Safe System Assessments](#) to ensure that the proposed road infrastructure solutions align with the Safe Systems Principles and Objectives.

An indicator of the effectiveness of enforcement, regulation, and education to support road safety outcomes is the annual number of road fatalities per 100,000 population. This measure is used nationally to monitor and compare road safety performance between jurisdictions.

The Directorate will also seek data so it can in future monitor and report on the number of serious road injuries per 100,000 population as a further indicator of effectiveness of road safety measures. Promotion

Figure 12. Annual number of road fatalities per 100,000 population



of road safety is measured through two strategic indicators:

- > **Strategic Indicator 2.3:** Promotion of Road Safety – reducing deaths on roads: target is to remain below the national average; and
- > **Strategic Indicator 2.4:** Promotion of Road Safety – reducing serious injuries on roads: target is to remain below the national average.

The ACT continued to maintain a lower number of road fatalities per capita than the national average in 2021-22 (see Figure 12).

## **Strategic Objective 3: A great place to work**

Canberrans rely on us, and we rely on each other. We work together to create a rewarding, fulfilling and enjoyable workplace where everyone is able to achieve their potential.

The Directorate promotes a culture of integrity, trust and respect to engage people to deliver exceptional outcomes for the community in a collaborative and innovative way. The Directorate provides opportunities for people to develop and excel.

Five new indicators will be added under the Strategic Objective of 'A great place to work'. They will start to be reported against from 2022-23 and relate to:

- > Staff satisfaction with workplace culture as measured through the staff survey.
- > Completion of mandatory training in a financial year.
- > Workplace inspections completed to schedule.
- > Notifiable incidents investigated in line with guidelines.
- > Completion of review of WHS risk registers every six months.

### **Strategic Indicator 3.1: A great place to work – satisfaction with TCCS workplace culture**

In promoting a culture that supports professional development, recognising good work within the team and enjoying each other's company, the Directorate creates an enjoyable workplace where team members are supported and there is a focus on safety and providing an environment that supports positive mental and physical health and wellbeing.

This indicator will be measured through organisational culture surveys and pulse surveys with a target of 80 per cent.

### **Strategic Indicator 3.2:**

#### **A great place to work – staff undertaking mandatory training**

The Directorate is committed to ensuring that all workers have the skills, knowledge and capability to contribute to the continuous improvement of TCCS safety and wellbeing outcomes.

This commitment is demonstrated by implementing a structured and consistent mandatory training program that sets clear expectations for behaviour, safety and compliance. This indicator will be measured through monitoring of mandatory training completion with a target of 80 per cent.

### **Strategic Indicators 3.3, 3.4 and 3.5: Safe workplaces**

Directorate has a work health and safety management system that meets the requirements of work health and safety (WHS) legislation, the Safety Rehabilitation and Compensation Self-insurance licence requirements and the internationally recognised safety standard ISO 45001:2018 Occupational Health and Safety Management Systems.

The Directorate has a focus on workplace culture to ensure employees are safe to undertake their work in an environment where physical safety, psychological safety and mental health are a priority. This includes the provision of safe and accessible workspaces.

The Directorate is committed to maintaining the highest safety standards at its workplaces and promotes a safety culture and the application of regular and systematic identification of WHS risks, and appropriate treatments, in accordance with safety risk management procedures.

This will be achieved through monitoring the following strategic indicators:

- > **Strategic Indicator 3.3:** Safe workplaces – safety inspections completed to schedule – target of 100 per cent.
- > **Strategic Indicator 3.3:** Safe workplaces – notifiable incidents investigated – target of 100 per cent. A notifiable incident is a death, serious injury or illness of a person or dangerous event as described in the Work Health and Safety Act 2011.
- > **Strategic Indicator 3.3:** Safe workplaces – review of TCCS WHS risk registers – target of 100 per cent. The review of WHS risks registers will be undertaken every six months across all business units.



## Output Class 1: Transport Canberra

Transport Canberra is responsible for the operation of Canberra's integrated public transport network including administration of the Government subsidy paid to Transport Canberra Buses, and management of the Private Public Partnership for Light Rail. It is responsible for delivery of strategic projects and procurements, including Zero-Emissions buses, new next generation ticketing system, and future stages of Light Rail and development and delivery of network planning for bus services.

Transport Canberra continued to deliver an integrated public transport approach to the COVID-19 pandemic throughout 2021-22, with reliability the main focus to ensure Canberrans can get to where they need to go safely, with measures to assist people with physical distancing and the continued requirement to wear masks on services.

An [interim timetable](#) was developed and provided a stable and reliable essential service for the community and school students, and continued to do so as the ACT experienced an increase in colds, flu and COVID-19 cases through winter 2022 which impacted workforce availability.

Transport Canberra expanded its Customer Experience team in 2021-22 and progressed a Customer Strategy which will be developed into a plan to ensure better engagement and customer communications. This will build and grow public transport patronage, and also inform delivery of the Transport Canberra Recovery Plan complementing the work of the Disruption Taskforce.

Transport Canberra progressed steps towards procurement of a new ticketing solution. The new system will provide account-based methods of payment and real-time information. From a broad range of expert suppliers, a short list was established, and selection process undertaken. A preferred supplier will be announced later in 2022.

### Zero Emissions Transition Plan

Significant progress was made on the [Zero Emissions Transition Plan](#) for Transport Canberra which has five priority areas, being:

- > *Priority 1. Building the infrastructure we need:* Design works the new bus depot at Woden in Canberra's inner south neared completion. Transport Canberra worked with fleet electrification specialists to design the necessary electrical infrastructure augmentations. At the same time, Transport Canberra engaged industry, suppliers and other jurisdictions to ensure Transport Canberra remains at the forefront of ideas, thinking and planning for an efficient transition.

- > *Priority 2. Procuring a zero-emission fleet:* Commenced procurements of zero-emission battery electric buses and the continued replacement of the ageing fleet to meet requirements of the [Disability Discrimination Act 1992](#). The first twelve battery electric buses will arrive before the end of 2022 followed by commencement of a further tranche of 90 electric buses.
- > *Priority 3. Partnering with the energy sector:* Worked with partners across ACT Government to engage with energy suppliers to integrate the needs for zero-emission buses into overall energy requirements for the Territory. Commenced studies into future bus depots, the potential for solar and big battery solutions to augment power at existing facilities and the potential for other technologies such as green hydrogen.
- > *Priority 4. New skills, protecting jobs and growing the economy:* Over 30 Transport Canberra technicians undertook courses in electric vehicle operation and safety developed in [partnership with the CIT](#).
- > *Priority 5. Increasing public transport use through better buses and better service:* Promoted the benefits of battery electric buses. This was communicated in terms of sustainable energy and a cleaner, quieter ride.

### Priorities for 2022-23:

- > Further progress construction of the new Woden Depot, to be a fully electrified depot on commissioning in 2024.
- > Operate the first zero emissions battery electric buses in services to provide cleaner sustainable travel for Canberrans.
- > Complete procurement for a new next generation ticketing system that will include smart payment methods and Real Time Passenger information.
- > Deliver an improved Flexible and on-demand solution for Canberrans who are unable to use regular public transport to get around.
- > Promote public transport usage and activate the post COVID-19 Recovery Plan for Canberra.
- > Work closely with Major Projects Canberra in ensuring the Light Rail stage 2A operational planning will deliver the best outcomes.
- > Focus on initiatives that continue to embed the [ACT Aboriginal and Torres Strait Islander Agreement 2019-28](#) and associated Reconciliation Action Plan commitments.
- > Successfully conclude the Enterprise Bargaining Agreement for Transport Canberra.

### ***In focus - Embedding of the Accessibility Reference Group***

In early 2021, TCCS committed to setting up an Accessibility Reference Group. This is to enable participation of disability stakeholders and ensure TCCS services and infrastructure are accessible and available to all Canberrans. Stakeholders include:

- > ACT Deafness Resource Centre.
- > Blind Citizens Australia and National Disability Service.
- > Older Canberrans represented by Council of the Ageing (COTA).
- > Children including Early Childhood Australia.
- > Young people, vulnerable and disadvantaged groups in the community.
- > Families and women's groups including Women's Health Matters and Women with Disabilities.

The group met virtually in 2021-22 after it commenced with a face-to-face inaugural meeting opened by Minister Steel where he confirmed the intent of the forum to engage and consult on community priority projects and initiatives across TCCS.

The group complements the Disability Reference Group established by the ACT Community Services Directorate. Notable activity has been the contribution of group members in the study being undertaken to review and deliver an improved Flexible and on Demand community service, where a small working group was established and provided valuable input into the current and future requirements for incorporation into the solution.

During the year the group has also provided an interface for the community to inform and provide input into the following projects and initiatives including:

- > ACT Play Space Strategy – Upgrade of Local Playgrounds.

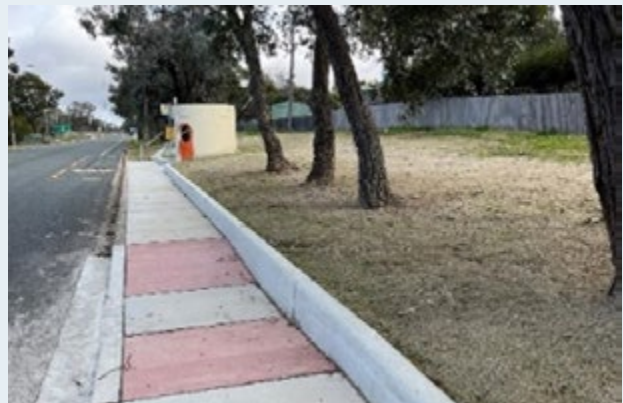


- > Imagine 2030 - ACT Public Libraries Strategy.
- > Tuggeranong Foreshore Upgrades.
- > FOGO collections and changes to bin collection services.
- > Single use plastics.
- > Flexible/OnDemand Bus Service.
- > Bus Stop Upgrade Program.

Future projects to review by the group in 2022-23 include:

- > Light Rail Stage 2A.
- > Raising London Circuit and Commonwealth Bridge Works.
- > Delivery of Next Generation Ticketing.
- > building the infrastructure needed to convert depots to zero-emissions;
  - procuring new zero-emission buses;
  - partnering with the energy sector;
  - developing new skills, protecting jobs, and growing the economy; and
  - increasing public transport use through better buses and a better service.

Transport Canberra is currently on a pathway to purchase 90 new battery electric buses, with market soundings now complete. The next stage will be to commence construction of a new bus depot at Woden with the capacity to house the first 40 battery electric buses and commence early discussions with Evoenergy on power supply. Training providers, the workforce, and unions have been engaged in readiness to upskill staff for a new zero emissions future.



*Images of a bus stop before (left) and after (right) demonstrating changes to the path configuration to provide access to the stop via concrete ramps. The Accessibility Reference Group will continue to provide input to capital works projects like the Bus Stop Upgrade Program*

# Strategic Transport Policy and Active Travel

In August 2020 the [ACT Transport Strategy 2020](#) (the Transport Strategy) was launched outlining a vision for a world-class transport system that supports a compact, sustainable and vibrant city.

Throughout 2021-22, significant progress was made on a range of Transport Strategy commitments, highlighting the Government's commitment to increasing active travel opportunities and uptake to make Canberra a better place to live.

The [draft Active Travel Plan](#) was written in 2021-22, setting-out how the ACT Government intends to improve active travel in Canberra in the short, medium and long term. The plan identifies rapid interventions which can help address the impacts of disruption associated with construction underway in the city centre over the next few years, and brings together several commitments from the Transport Strategy on active travel, including:

- > an update of the Active Travel Framework;
- > an updated Cycle Network Plan;
- > a Best Practice Design Guide based on national and international best practices;
- > the expansion of micro mobility and the Slower Streets initiatives; and
- > an education/behaviour change program to encourage more cycling and walking.

Stakeholder views on the draft Active Travel Plan were sought in 2021-22 through two reference groups that included government and community stakeholders. The technical reference group focussed on the strategic cycle network and design guidance, and the strategic reference group focussed on the strategic approach, decision-making principles and non-infrastructure initiatives. Community consultation on the draft Active Travel Plan will commence in early 2022-23.

Other Transport Strategy implementation initiatives that progressed in 2021-22:

- > **Movement and Place Decision-Making Tool** – A tool to support internal and external stakeholders in applying Movement and Place consistently and in line with the objectives of the Strategy. The Movement and Place concept balances the dual function of streets, which is moving people and goods and enhancing the places they connect and pass through.

- > **Transport Strategic Investment Tool** – Adopting a balanced and strategic investment tool in line with the strategy's vision and future transport needs. It will provide a way to identify, assess and prioritise transport initiatives.
- > **Multimodal Network Plan** – A tool to ensure that transport projects and policies align with the Transport Strategy's vision and aims to deliver a comprehensive network plan to be used as guidance in the development of land use, modal shift, more detailed corridor and route plans. It includes a clear vision of how all modes of transport should be performing in an integrated way in the future. A consultant has been engaged to deliver the Multimodal Network Plan.
- > **Customer Strategy** – Transport Canberra have been working on developing a strategy and a customer plan for ACT's public transport provision. The plan will help TCCS deliver a distinct and consistent customer value proposition that encourages more Canberrans to consider their transport needs through public or active transport rather than private car.

Other plans and initiatives that are part of the Transport Strategy implementation program include:

- > A Planning package including the Light Rail Network Plan, Park and Ride Plan and a Safe Systems decision-making tool; and
- > a set of operational plans and guidance such as updating the Municipal Infrastructure Standards and Network Operating Strategy and Plan.

Active Travel elements of the Transport Strategy will continue to be monitored and evaluated through the ongoing collection of data, for example, through the 2022 Household Travel Survey, ACT greenhouse gas emissions inventory, bike barometer data, and data on transport movements.

## eScooters

Beam Mobility and Neuron Mobility operate shared e-scooters in Canberra under the shared e-scooter scheme. Shared e-scooters are a convenient option for short trips on their own or combined with public transport. They also assist Canberra's economy through providing employment and in encouraging travel to local businesses.

At any one time, there are up to 1,900 devices in central Canberra and the Belconnen Town Centre as part of the shared e-scooter scheme. Starting from 4 April 2022, Canberrans were able to scoot between the two regions using the C3 cycle route shared path



options to traverse Bruce Ridge. The expansion also includes an extension of the Belconnen operating area to include GIO Stadium, AIS Arena, CIT and the Calvary Hospital.

A review of the e-scooters program initiated after six months of the scheme operating [was published](#) in July 2021 and the [Government response](#) was also published at the same time.

Over 2.1 million e-scooter rides were recorded by the shared schemes between September 2020 and the end of June 2022. This was a median figure of over 3,000 trips a day.

In March 2022, working with e-scooter providers, the ACT Government introduced its Three-Strike e-scooter compliance model, whereby members of the public can now lodge a compliance complaint directly to the relevant e-scooter provider (also see the Licencing and Compliance section of this report).

E-scooter providers are aware of who is using their devices and can track their usage. The provider can contact the user and take appropriate disciplinary action to remedy any safety or rider behavioural issues reported when a complaint about one of their customers is received. In April and May 2022, ACT based e-scooter providers Beam and Neuron, received a total of 48 complaints from members of the public. Five (5) warning notices and 205 strikes were issued to customers for compliance issues including tandem riding, riding without a helmet and for bad parking. Five (5) people have also had their accounts cancelled due to credit card fraud. During the same period providers also undertook 33,759 activities to proactively manage the fleet of e-scooters.

#### **Priorities for 2022-23:**

- > continuing implementation of the ACT Transport Strategy 2020 commencing with key policy decision-making tools and plans.
- > Expansion of e-scooters into further town centres across Canberra.
- > Continuing to contribute and show leadership on transport and infrastructure policy of national interest.

## **Road Safety and Transport Regulation**

Responsibility for Road Safety and Transport Regulation shifted to TCCS in 2020 following administrative arrangement changes. The Directorate continued to deliver the Government's road safety priorities in 2021-22 including:

- > Completing the draft [ACT road safety camera program evaluation](#) to assess the impact of the mobile road safety camera program, point to point system, and fixed single point and mid-block speed cameras on reducing crashes and speed on ACT roads and identify any changes in community attitudes towards speeding and enforcement by road safety cameras. The final report is expected to be released in the 2022-23 year.
- > [Modernised legislation](#) to keep up to speed with the newer forms of transport that are being widely used in the community, including e-scooters, and addressed the increased risk that riding under the influence presents on footpaths and shared paths.
- > Strengthened [dangerous driving laws](#) to reduce unsafe behaviours and the resulting injuries and deaths on our roads, particularly for vulnerable road users such as pedestrians and cyclists.
- > Implementation of the new [Pre Learner Licence Training course material](#) to reflect the recent changes in the Graduated Licencing Scheme and regulation, including training sessions for community, industry and teacher facilitators.
- > Driver distraction is a focus area in the [ACT's Road Safety Action Plan 2020-23](#) and Legislation supports the use of mobile device detection cameras in the ACT. Procurement commenced for a supplier to deliver, maintain and install [mobile device detection cameras](#) in the Territory.

#### **Priorities for 2022-23:**

As part of the Strategic Policy and Customer Branch restructure, in 2022-23 there will be a Transport Policy and Regulation team responsible for all regulatory activities and maintenance of transport legislation. There will also be a Road Safety and Active Travel team that primarily delivers programs and strategies. Responsibility for one-off large policy or reform projects will move to the Policy and Legislative Solutions team.

Key priorities for the Transport Policy and Regulation team will be:

- > completing the implementation of the recommendations arising from the *Coroner's inquest into the death of Blake Andrew Corney*; and
- > continuing to ensure that the ACT's road transport legislation is effective, fit for purpose and supports the safety and amenity of road users and the community.

## Road Safety Fund Community Grants

The ACT Road Safety Fund was established in 2015 to support the ACT Road Safety Strategy and is resourced by the road safety contribution levied on ACT vehicle registrations. It funds projects and initiatives relating to road safety research and education, and road safety trauma prevention.

The Road Safety Advisory Board provides advice and recommendations to the Minister on the distribution of Road Safety Funds, including the allocation of grant funding.

The last Board's term commenced on 4 December 2018 and concluded on 3 December 2021. The Board's end of term report provides an overview of the activities performed by the Road Safety Advisory Board during its three-year term. The third term of the Board commenced in December 2021.

Grants are provided on an annual basis with the below table detailing grants provided in 2021.

Table 2: ACT Road Safety Fund Community Grant recipients for 2021.

Recipient	Project Summary (inc. grant term if applicable)	Amount
University of the Sunshine Coast	<b>Is there value in show and tell? Creating a salient general deterrent effect through overt and covert enforcement technology. (18 months)</b> To obtain evidence for the application of covert and overt roadside enforcement technology to maximise deterrence effects.	\$34,820
University of Wollongong	<b>Identifying impacting factors of road network and land use correlated with accidents of vulnerable road users. (16 months)</b> This project aims to identify impacting factors from road network features and land use information correlated with accidents of vulnerable road users by fusing the crash data with road and land use information surrounding the crash locations. An extended vulnerable road user accident dataset will be established.	\$41,798
Queensland University of Technology	<b>Comparing e-scooter safety in the ACT and other jurisdictions. (15 months)</b> Survey e-scooter riders and other road users in the ACT and compare with findings from our recent surveys in Brisbane, Belgium, the Czech Republic, Norway and Sweden to better understand how regulatory approaches influence safety outcomes for riders and non-riders.	\$38,412
The University of Adelaide (Centre for Automotive Safety Research)	<b>Long term monitoring of bicycle passing distances in the ACT. (22 months)</b> Volunteer cyclists will collect data on newly designed passing distance measurement devices as they travel their usual routes. The data collected by the devices will be uploaded to a central database and collated into an accessible interactive web-map. This web-map will provide details about average passing distances throughout the ACT road network and be progressively updated as more and more data is gathered over time.	\$61,775
Queensland University of Technology	<b>Re-evaluating speeding behaviour among ACT drivers; an action theory approach. (14 months)</b> A new approach to speeding research will be applied via Situational Action Theory (SAT). Guided by SAT, CARRS-Q proposes to conduct a survey with ACT drivers to discern not only how and why people speed, but also when and for whom speeding countermeasures will have a deterrent effect.	\$9,237
CreativiTek	<b>Engaging parents in immersive children's road safety education. (12 months)</b> Social media and augmented reality technology will be used to engage parents in children's road safety education. Seven augmented reality social media effects and one augmented reality colouring page will be created to educate kids aged 5-9 about six road safety subjects in a fun and unique way. Social media advertisement videos will be used to attract parents' attention and to encourage them to try educational augmented reality effects with their children. All effects will be activated on Kidsafe ACT website and social pages (Facebook and Instagram). A colouring in competition will be organised by Kidsafe ACT using the augmented reality colouring sheet.	\$38,450
The University of Adelaide (Centre for Automotive Safety Research)	<b>Motorcycle protective clothing in the ACT. (10 months)</b> To ascertain levels of protective clothing worn by motorcyclists in the ACT via face-to-face interviews	\$54,360
The University of Adelaide (Centre for Automotive Safety Research)	<b>Crashes involving older pedestrians in the ACT. (13 months)</b> Explore the extent of older pedestrian versus motor vehicle crashes in the ACT. The characteristics of these collisions and a spatial map of the locations will be examined to understand these crashes, in the context of the ACT and its infrastructure.	\$35,490
The University of Adelaide (Centre for Automotive Safety Research)	<b>An assessment of ACT road infrastructure for compatibility with Advanced Driver Assistance Systems. (15 months)</b> This project will involve driving an instrumented vehicle along major roads within the ACT to assess and record the compatibility of the road infrastructure with ADAS.	\$49,184

## Output Class 2: City Services

### Output 2.1: Roads and Infrastructure

#### Road maintenance - road resealing

Each year, Roads ACT undertakes a resurfacing program to prevent potholes and other pavement defects.

2021-22 Road Resurfacing Program utilised three resurfacing treatments:

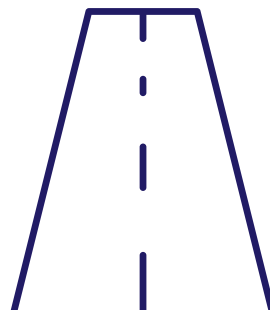
- 1. Bitumen Spray Seal (reseal)** is a preventative maintenance treatment designed to waterproof the road surface to stop water from damaging the road. During 2021-22, 140 sites with total area 608,642 m<sup>2</sup> were Bitumen Spray Sealed (resealed).
- 2. Microsurfacing (or Cape Sealing)** involves spraying a thin layer of bitumen emulsion with special additives and finely crushed stone onto the existing pavement. During 2021-22, six out to ten sites utilised this process with a total area of around 51,605 m<sup>2</sup> being Micro Surfaced/Cape Sealed.
- 3. Asphalt resurfacing** is a maintenance road treatment that applies a hot mix of bitumen and aggregate. The hot material is tipped into a paver which places a uniform layer of the product on the road and is compacted while still hot. During 2021-22 37 sites used this process with around 190,729 m<sup>2</sup> being Asphalt Resurfaced.

The total resealed area above varied from the year prior, with the 2021-22 program hindered by COVID lockdowns and poor weather. COVID-19 impacts on suppliers as well as prolonged wet weather resulted in less reseal of municipal roads against the original target. Additional asphalt works were delivered to compensate for the missed reseal works and this meant a reduction in total area resurfaced due to the large difference in costs between the activities.

#### Road maintenance - other

Road repairs remained a key priority for the Directorate in 2021-22 after a wet winter in the ACT in 2021. Road maintenance crews were considered essential workers and maintained activity during the COVID-19 lockdowns.

In 2021-22 there were 7,795 potholes repaired and 83,370m<sup>2</sup> of road patching repairs completed using asphalt. This is an increase of 1,420 pothole repairs and 12,910m<sup>2</sup> compared to the year prior.



Over **850,000m<sup>2</sup>** of road area resurfaced or resealed and 7,795 potholes repaired

#### Paths

The Community Paths Audit inspection program determines the condition and defect status of over 75 per cent of the ACT path network. Stimulus funding in 2021-22 was utilised to increase the annual community path maintenance program with 2,308 path inspections completed in response to community requests and 3,454 defects were resolved for asphalt and concrete paths, pavers, driveways and kerb and gutter.

The year saw 13,810m<sup>2</sup> of concrete path maintenance works completed and 26,624m<sup>2</sup> of asphalt paths maintenance works.

#### Traffic management and safety

In May 2022, a replacement Traffic Signals and Intelligent Transport Systems (ITS) maintenance contract was established, formalising ITS device maintenance and providing additional facilities such as fixed price asset renewal works.

Twelve new traffic signalised intersections were added to the road network in 2021-22, bringing the total number of traffic signal sets to 379.

The total number of CCTV cameras increased by 37 cameras, bringing the total to 58 in 2021-22, enhancing the traffic management centre's ability to detect incidents, monitor traffic flows, and provide real-time management of traffic issues.

### 37 new CCTV cameras

installed in 2021-22 to enhance road safety



The Traffic Management and Safety Team processed 2,932 new applications for Temporary Traffic Management, representing a 10 per cent decrease of new applications from the previous year. This decrease of new applications has been primarily driven from industry and appears associated with the impacts of COVID-19 (i.e. restrictions, resources, material supplies affecting Industry). This has resulted in a decrease of new applications, but an increase in requests for 'extensions of time' where industry has adjusted to manage the impacts of COVID-19.

On average, the number of new of applications each year increases by around 10 to 14 per cent. This increase, together with the introduction of a new service allowing for normal (10-day) and urgent (2-day) applications, as well as the proposed Light Rail Stage 2A project, is expected to see a substantial increase in the number of applications. A new Permits and Approvals Officer has been appointed to aid the future and continuity of service.

During 2021-22, a total of 466 traffic surveys were conducted across the network.

### ***In Focus: solar lighting pilot project***

A solar lighting pilot project was constructed along 150 metres of shared path on the northern edge of Yerrabi Pond, starting near the Bizant Street Playground heading west. There were originally six solar lights installed as part of Phase 1 of the project. This was extended into Phase 2 with another seven solar lights after positive feedback was received from the community. There are now a total of 13 solar lights installed as part of the pilot project.



*Image shows a technician installing a solar light for illuminating a path on Yerrabi Pond at night*

## **Streetlights**

Since the commencement of the Energy Performance Contract in April 2018 a total of 45,000 luminaires (complete lighting units) have been replaced under the bulk replacement program resulting in a 49 per cent reduction in energy consumption compared to the baseline energy consumption of 22 February 2018.

A number of new lighting projects were delivered under the streetlight urban infill program including the Yerrabi pond solar light installation and Tuggeranong Sea Scout carpark.

Roads ACT continues to work closely with EvoEnergy to coordinate the separation of co-located streetlight controllers within substations. During the 2021-2022 financial year sixteen high priority streetlight controller separations were carried out.

## **Stormwater**

A Gross Pollutant Trap (GPT) performance audit was undertaken to identify efficiency and better functioning of over 260 GPTs across the stormwater network.

Security improvements were made to Wright's Retarding Basin with replacement of chain-link fencing, that had been vandalised, with palisade fencing installed.

Site safety access improvements were made with the removal of several non-compliant systems and installation of compliant safe systems at dam structures.

### ***Priorities for 2022-23:***

- > Implement a program to replace 32 obsolete Traffic Signal Controllers and provide Uninterrupted Power Supply (UPS) facilities at 41 sites, improving traffic signal resilience through power outages. At the end of this program approximately 90 sites will be equipped with UPS.
- > Install 32 Live Traffic Monitoring Cameras, and recruitment an additional Traffic Networks Operations Officer to assist with managing network operations and disruption communications.
- > Implement modifications to existing GPT's to improve performance in line with recent GPT audit recommendations. Update Municipal Infrastructure Standards to reflect audit findings, to improve water quality protection.
- > Undertake defect and condition data analysis to better inform maintenance programs and strategic asset planning.



- > Continue to work with the Australian Government by applying for funding through targeted investment programs such as road safety, roads to recovery, heavy vehicle safety and productivity, bridge renewal, local roads and community infrastructure, national flood mitigation and other infrastructure investment priorities.
- > Identify improvements for Ginninderra Creek Dam by reviewing monitoring instrumentation and considering critical failure modes to determine suitability of the existing instrumentation.

## Infrastructure Delivery

Infrastructure Delivery continued to deliver a significant capital works program in 2021-22 with 264 projects. This compares to 249 projects in 2020-21 and 188 projects in 2019-20 following fast tracked stimulus projects being announced in response to the COVID-19 pandemic.

The capital works program was boosted in recent years to support the ACT economy through the COVID-19 pandemic, while providing critical new infrastructure to facilitate more public transport and active travel, community spaces and flood mitigation projects.

This year also saw the team deliver its program amongst the La Niña weather event and associated wet weather impacts on construction projects, as well as escalating prices due to global events and inflation.

The Infrastructure Delivery team continued to incorporate Indigenous culture and business in projects throughout the 2021-22 period.

### ***Incorporating Indigenous culture and business in capital works***

Significant collaboration with the City Presentation Indigenous Community Engagement and Programs Officer has been undertaken to seek ways in which delivery of City Services infrastructure can better incorporate Indigenous culture and engage Indigenous businesses. Through this process templates and documents such as Project Plans and Statement of Requirements now include an Acknowledgement of Country. References to the consideration of culture in design processes, where appropriate, for example urban realm projects such as playgrounds and local shops upgrades, have been included in Statement of Requirements. There is engagement with Infrastructure Planning in the scoping phase on options for inclusion in the early development phase of projects.

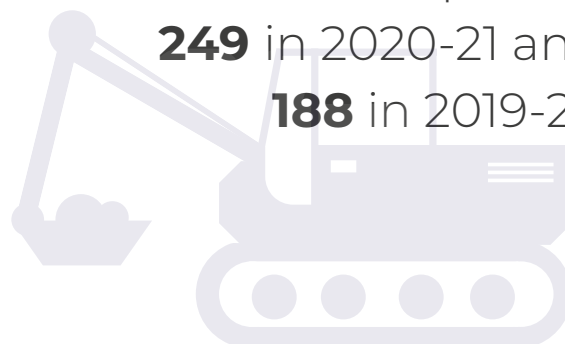
The 'Six Suburbs Playground Upgrades' project has engaged a local Ngunnawal cultural consultant to engage the local Indigenous community and

**264** capital works projects in 2021-22

Up from

**249** in 2020-21 and

**188** in 2019-20



develop thematic ideas and options for inclusion of culture. The new public toilets delivered at Lake Tuggeranong in Greenway, at the Lyneham shops and John Knight Memorial Park Belconnen all included artwork wraps by local indigenous artists, Kristie Peters (Yarrudhamarra Creations) and Stephen Kennedy to the exterior of the new buildings. The facility building at the new City West bus layover also included an Indigenous artwork to the exterior, highly visible from Barry Drive. These have all been well received by the local community.

### ***Active Travel***

Belconnen Arts Centre Foreshore Path Works were undertaken on the missing link in the Ginninderra foreshore path, connecting the business precinct to the east of the Belconnen Arts Centre with the public parkland at Emu Inlet. Through effective planning, project delivery, and smart design work, the project achieved multiple government objectives. These included improved water circulation and environmental outcomes through water erosion amelioration and landscape works including wetland plantings, shrubs, grassed areas, and additional trees. As well as improved community path access, enhanced public amenity with viewing platforms, an overwater mini-mesh walkway, security lighting and high-quality urban treatments to encourage the community to utilise this significant public space in the Belconnen Town Centre.

The Menindee Drive Missing Link Project completed a key missing link in October 2021 with the Lake Burley Griffin shared path route connecting Grevillea Park to Kings Park and to Molonglo Reach. The path managed multiple complex elements including existing trees, National Capital Authority (NCA) requirements to achieve Works Approval, retention of existing connections and illegal vehicle access issues. It includes a wombat style crossing of

Menindee Drive, lighting that meets NCA standards and offset planting of 50 trees with a combination of deciduous and evergreen species. Particular unique design elements include landscape island treatment to restrict vehicle entry, retaining connection to Menindee Drive for on-road access for cyclists who prefer a more direct route, and enhancements to the stockpile area adjacent to Kings Avenue.

### **Well Station Drive Park and Ride facility with bike and ride amenities**

A Park and Ride facility (P&R) adjacent to the Well Station Drive Light Rail stop was completed in October 2021. The facility provides bicycle storage to complement the modal shift sought in the [ACT Transport Strategy 2020](#). Key features of the P&R include parking for more than 170 vehicles, bike parking facilities, designated accessible parking spaces, access point from Well Station Drive, provision of right turn bay and left turn slip lane into the facility from Well Station Drive and standard left/right movements out, new active travel paths linking to the existing signalised intersection of Flemington Road and Well Station Drive, including a 2.5-metre-wide path connecting the existing bus stops on Well Station Drive, new and upgraded street lighting, and line marking, signage, and landscaping.

### **City West Bus Layover facility**

A new City West Bus Layover facility was constructed in Turner during 2021-22 that supports the City's growing public transport network, providing parking facilities for 25 buses at any time, breakout areas for drivers, and underground flood mitigation for approximately 2000m<sup>3</sup>. This new facility reduces the need for buses to sit within the City Interchange and improves bus connectivity between the layover and interchange. The construction phase commenced in September 2020 with works completed at the end of October 2021.

The layover provides bus parking for both short and long duration layovers, with a full meal room and toilet facilities for drivers.

Other key features include:

- > A through-lane on Kingsley Street at its intersection with Barry Drive to provide direct access to the layover for buses.
- > Improved stormwater outcomes, reducing the impacts and frequency of flooding.
- > Planting of approximately 25 trees and additional landscaping.
- > Widening the existing concrete path along Barry Drive and the associated crossing to accommodate the volume of people walking and cycling into the City and ANU.

- > Inclusion of Indigenous artwork ([see the In Focus item overleaf](#)).

### **Naas Road Bridge 5090 Design and Construction**

Bridge B5090 on Naas Road over Gudgenby River which was built in the late 1930s as a low-level crossing. The existing bridge has a history of flood damage with several incidents since the 2010s. The bridge has undergone several major repair works after flood events. Due to the increased frequency of high flood events from climate change, the bridge was found to be vulnerable to failure and potentially cut-off the only access to south of Tharwa.

The construction of a new two-lane bridge on Naas Road over the Gudgenby River has been completed. The completion of the renewed bridge improves access and can handle B-double trucks broadening the capability of the network to handle such loads. It also provides safer access for all vehicles using the bridge and improves conditions for this portion of Naas Road to be utilised by cycling groups to safely hold road cycling events.

### **Playground Shade Sails and Fencing**

A community-led Play Spaces Forum identified a number of improvements that could be undertaken at various playgrounds around the ACT. In 2021-22 playground shade sails were installed at Bonner, Holt, Dunlop, Chisholm, Phillip, Watson and Hackett with Fencing installed at Kambah Adventure Playground, Throsby Community Playground, Gowrie Jeffries Street Playground, Yarralumla Muller Street Playground and Partial Fencing to Green way Learn to Ride. The fencing was delivered in response to community feedback on a request for more playgrounds to be fenced where appropriate, in particular to support parents and carers of children with special needs as fencing makes supervision more manageable for these carers and parents.

### **Gundaroo Drive Stage 3**

'Better connecting Belconnen and Gungahlin Gundaroo Drive Stage 3' project continues delivery of the duplication of the 3.2 kilometres of Gundaroo Drive from the Barton Highway / Gundaroo Drive intersection to the Ginninderra Drive intersection. When completed the project will increase road capacity, improve safety of road users, improve stormwater drainage, reducing the likelihood of flooding in Heney Close, McKellar and improve bus facilities and improve travel times.

### **Improving Stormwater Networks – Fyshwick South**

Fyshwick has historically been subject to flooding over the years as the existing stormwater network has been unable to manage overland flows due to increased urban infill and undersized pipes. Works along the Canberra to Queanbeyan railway track and works along Canberra Avenue, Geelong Street and Yallourn Street were completed to address these issues in 2021-22 and works along Barrier Street are progressing. The completion of these packages of work will have a net positive result on water management in the Fyshwick catchments and will provide maintenance relief with respect to time, money, and resources.

By reducing the likelihood of emergency ‘call-outs’ in the Fyshwick area, these stormwater upgrades will ensure reduced demand on resources required to manage maintenance issues in significant wet weather events.

#### **Priorities for 2022-23:**

- > Strengthening services for our city and suburbs by continuing the delivery of large infrastructure projects to keep our city moving and better connected, including upgrades to the Monaro Highway, John Gorton Drive and Molonglo Bridge duplication project, William Hovell Drive and the duplication of Gundaroo Drive Stage 3.
- > Continuing to manage the challenges and impacts

brought on by the COVID-19 pandemic, La Niña weather event and escalating prices due to world events by seeking innovative, creative and alternative ways to deliver our projects.

- > Support the City through the progress of Raising of London Circuit project with the signalisation of the Parkes Way / Coranderrk Street Intersection and delivery of path works in the Inner north and south to improve alternate travel options for the community, contributing to minimising disruption from the City to Woden Light Rail works.
- > Continue delivery of the Suburban Infrastructure program which includes design and construction of upgrades to local shops and group centres across Canberra, playground upgrades across six suburbs, two new dog parks, a new community recreation space in Casey and upgrades to existing dog parks.
- > Development of an innovation paper to support innovation in environmentally sustainable practices and processes in the delivery of infrastructure projects.
- > Progress the design for the building of a Destination playground in the Inner North and play space upgrades in six suburbs to support recreation activities for a large range of age groups.

### **In Focus: City West Bus Layover**

The City West Bus Layover appeared to be a straightforward project, however, once the project commenced a number of issues were revealed including foundation issues, works being carried out in a flood plain with inclement weather impacting progress on critical path activities and impacts due to the COVID-19 global pandemic.

The project team, comprising the contractor, design consultant, construction superintendent, TCCS and Major Projects Canberra, contributed invaluable expertise to resolve issues as they arose including around the site, budget and delivery on ground. They brought external thinking to the project by utilising Indigenous artworks to soften the landscaping and enhancing inclusivity with the Indigenous community. The project was delivered on time and within the agreed project budget.

The Project Manager included Indigenous business in the project, engaging Wiradjuri artist Kristie Peters to design an artwork titled ‘Taking action and moving forward’ for the exterior of the building.



*Image of the completed driver amenity building with artwork called ‘Taking action and moving forward’ by Kristie Peters, Wiradjuri Artist*

## Infrastructure Planning

Infrastructure Planning is the business unit responsible for supporting the operational areas of City Services in the planning and management of open space and public municipal infrastructure assets.

In 2021-22, Infrastructure Planning Initiated and developed 55 capital works and Better Infrastructure Fund initiatives through business cases and/or project plans. This is a return to more normal activity levels after 2020-21 saw 113 initiatives initiated, including fast-tracked stimulus projects to support jobs and reduce the economic impact of COVID-19.

The team coordinated and provided funding submissions to the Commonwealth Department of Infrastructure, Transport and Regional Development and Department of Home Affairs on behalf of TCCS as part of the Australian Government 2022-23 Budget consideration. Funding programs include the National Flood Mitigation Program, Road Safety Program (Tranches 4 and 5), Local Roads and Community Infrastructure Program (phase 3), Roads to Recovery Program, Preparing Australian Communities Program and a variety of other specific projects.

New projects with Commonwealth funding announced as part of the 2022-23 ACT Budget included projects to deliver Better Community Infrastructure including:

- > Improving local intersection safety;
- > Improving our active travel networks and projects;
- > Safer local roads; and
- > Strengthening flood resilience.

Infrastructure Planning also identified the future intended transport investment pipeline to inform the Canberra Strategic Transport Model ([see Development Coordination section](#)). The team updated infrastructure standards and specifications and improved web accessibility, including for active travel and streetlight infrastructure.

### Priorities for 2022-23

- > Transition the existing stormwater and community path Asset Management Plans (AMPs) to the NAMS+ template based on ISO 55000 and develop the State of the Asset Report.
- > Develop the 2023-24 investment priorities for Roads ACT and City Presentation. This includes the prioritisation of path renewal works based on the 2021 community path audit, review of the missing links prioritisation methodology and the maintenance of the road and path network.

- > Complete corridor studies and develop corridor plans for the Parkes Way and South West corridors.
- > Review and update priority design standards, technical specifications, and standard drawings, including GuideSIGN (roadway and highway sign software) and concrete specifications.
- > Lead and promote the TCCS Asset Management Community of Practice.

## Development Coordination

The Development Coordination Branch is responsible for coordinating review and assessment of planning and development proposals, supporting land release programs and the development of new suburbs such as McNamara in Ginnindery and Jacka in Gungahlin in addition to continuing developments in Whitlam, Denman Prospect, Strathnairn and Taylor, road network performance analysis and modelling, and the school safety program.

The Branch provides secretariat and coordination to support the ACT Government's [Disruption Taskforce](#), parking policy coordination, and helps to ensure quality outcomes of development across the city and inform infrastructure planning.

### Disruption Taskforce

The ACT Government [Disruption Taskforce](#) was established to manage impacts during the construction of raising of London Circuit, Light Rail Stage 2A and other projects in the city. A coordinator position was successfully recruited to in 2021-22 and has been coordinating with other government directorates on a program of work.

The taskforce has conducted traffic analysis which indicated that without intervention, construction impacts will lead to congestion and delays, with flow-on impacts across the entire road and public transport network. The taskforce has also scoped physical traffic interventions and route diversions to help keep traffic moving during the construction period.

In 2022-23, a behaviour change campaign will also ask Canberrans to RETHINK YOUR ROUTE. RETHINK YOUR ROUTINE. This will complement other TCCS initiatives to encourage greater uptake of alternatives like public transport and active travel to help relieve road congestion. Other measures such as Park and Ride facilities and expanding bus priority lanes to cut public transport travel times are also being developed by the taskforce.

### Traffic modelling

During 2021-22, the Development Coordination Branch completed the Woden Valley Reference



Traffic Model and commenced the procurement of the Gungahlin Reference Traffic Model to underpin planning, development and infrastructure projects in these areas. It also completed the ACT Parking Surveys of city centre, town centres and selected group centres.

The Development Coordination Branch commenced development of the Multimodal Network Plan (MNP) which will provide a transport network plan that will support achieving the vision and objectives of the ACT Transport Strategy 2020.

Strategic and governance working groups were established to steer transport and traffic modelling across the ACT Government to ensure consistent planning, development and infrastructure investment decisions.

### ***Industry engagement and schools coordination***

The 2021-22 period saw increased collaboration with industry through industry forums on waste management and Landscape Management and Protection Plans.

The Development Coordination Branch also successfully brought delivery of the Ride or Walk to School (RWTS) and It's Your Move Safe Cycle (IYMSC) programs in-house. Development Coordination also continued to deliver the Active Streets for Schools program, which included delivering infrastructure improvements around schools, and the School Crossing Supervisor Program, which provided supervisors at 25 school crossings in the ACT.

### ***Processing of Applications for land development works***

During 2021-22, TCCS received a total of 6,038 land development submissions. The total number of submissions includes planning submissions, pre-Development Application plans, Development Applications (DA), Building Applications (BA), post DA submissions, Landscape Management and Protection Plans (LMPP) and Land Access and Activity Notices (LAAN).

DA, BA and LAAN have a statutory turnaround time of 15 business days. The total number of land development submissions processed in the reporting period was 4,650 with 3,215 (69 per cent) of these processed within the target timeframes.

Post DA submissions, including Design Review, Operational Acceptance and Final Acceptance have a 20-business day turnaround time agreed with the industry. At total 1,007 submissions were received with 913 processed and 668 (73 per cent) processed within the target timeframe.

The Development Coordination Branch participated in the Jobs for Canberrans ACT Government commitment. One staff member was recruited through this program to assist with the coordination of submissions and reporting within the administration team. This role contributed to the project leads being able to meet agreed deadlines for submissions through increased administrative support.

### ***Priorities for 2022-23:***

> Complete the Multimodal Network Plan (MNP) to inform and support future transport business cases and strategic objectives in the ACT.

> Complete development of the Gungahlin Reference Traffic Model, the Household Travel Survey (HTS) and the Canberra Strategic Transport Model (CSTM) Enhancement Stage 1.

> Ongoing support to schools through the School Safety Program, liaising with school communities in response to traffic management and safety concerns and delivering infrastructure improvements and education resources to support and encourage students to walk or ride to school.

> Develop an updated Parking Action Plan and continue facilitating associated parking surveys.

### ***In Focus: 'Ride or Walk to School' and 'It's Your Move Safe Cycle' Programs***

The 'Ride or Walk to School' and 'It's Your Move Safe Cycle' programs are delivered to provide support to schools to promote the benefits of walking or riding to school. Walking or riding to school regularly helps to establish important physical activity behaviours, contributes to a child's self-confidence, improves road safety for all users and helps to reduce traffic congestion around schools.

The School Safety Program team has worked closely with the schools participating in the 'Ride or Walk to School' and 'It's Your Move Safe Cycle' programs during 2021-22 to encourage schools to re-engage with the programs, particularly following periods of interruption due to COVID-19. This included making direct contact with schools through their 'Ride or Walk to School' and 'It's Your Move Safe Cycle' coordinators to encourage use of various program resources, such as the Safe Cycle curriculum resource, the free sets of loan bikes, professional

learning workshops and hosting events to promote days like National Ride to School Day.

The programs delivered professional learning workshops to more than 20 teachers in the second half of 2021-22 and 30 teachers completed the Safe Cycle curriculum. Through the engagement with schools, assistance was provided to more than 10 schools to plan and deliver successful community events that aligned with National Ride to School Day (25 March 2022) and National Walk Safely to School Day (20 May 2022). A program newsletter was distributed to 92 recipients each term, which provided program updates and highlighted opportunities to re-engage with the program.

Through the delivery of these programs, TCCS continues to proactively support schools to build the confidence and capability of students to walk or ride to school safely, providing long-lasting health, environment and safety benefits around schools.



*Image left depicts cartoon images of school children crossing a pedestrian crossing, informing drivers to keep school crossings clear so students can see cars, and, so cars can see students*

## Output 2.2: Library Services

Libraries ACT provides information, literacy, and learning activities from nine public libraries and acquires, preserves, and makes assessable information by, and about, Canberra and Canberrans through the [ACT Heritage Library](#).

Libraries are a valued community service with 44 per cent of the ACT population registered library members. Improvements to the way library services are delivered continued in 2021-22 with the launch of new community spaces, facilities, and services in Woden Library, including recording and podcasting studios.

The popular Home Library and Mystery Box delivery services were provided to people unable to physically visit a branch because of a disability, illness, or limited mobility, or because they had been impacted by COVID-19 restrictions. Libraries ACT also aided 913 people via the Digital Helpline to help customers navigate online library resources.

Libraries ACT supported 239 book clubs in 2021-22, with 25 new groups joining this service. Culturally and language diverse members of the community are supported with libraries now providing material in 23 languages other than English.

In 2021-22, Libraries ACT loaned **939,545 physical items** in addition to **864,885 digital resources**



## Collections

Libraries ACT loaned 939,545 physical items in addition to 864,885 digital resources during 2021-22.

The loan of digital items has increased again by 11.24 per cent over 2021-22, reflecting increasing customer comfort with these types of resources. Use of family history digital resources reached 143,289 in 2021-22, an increase of 42.5 per cent. Use of eBooks increased by 14.2 per cent, while use of eAudio resources increased by 16.4 per cent, and use of digital news and electronic Magazines increased by 4.2 per cent.

Libraries ACT added two new digital resources to its collection: LOTE Online for Kids (children's eBooks in community languages) and Clarity (English-language learning program for all ages).

The 'Hot Picks' collection is a selection of popular, high-demand titles designed for speedy readers. They are available for 7-day loans through walk-in, on-the-spot borrowing at each branch. Hot Picks generated 14,195 loans from 1,242 items. Libraries ACT has added 68 new titles (759 items) for adults and children during 2021-22 to better meet popular demand.

Libraries ACT used the public access catalogue to highlight and promote library material and resources in conjunction with national and international events such as 'Untapped: the Australian Literary Heritage Project', International Women's History Month, NAIDOC week, National Science Week, Tree Week, International Mother Language Day, and Pride Week.

## Lifelong learning and outreach activities

Libraries ACT actively support lifelong learning, connecting people to information, ideas, and practical skills. Various formats are used to support learning outside formal education pathways. A total of 807 face-to-face and 53 online public programs were provided in 2021-22, with the online program opportunities greatly increasing the availability and flexibility of program options for the Canberra public. Other activities included:

- > Libraries ACT hosted one international author, 29 Australian authors (including 15 local authors from Canberra and region); via a mix of online and face to face author events.
- > Libraries ACT promoted health and literacy through the Story Walks initiative - a self-guided reading adventure. In 2021-22, Story Walks featured Mamie by Tania McCartney to

celebrate Tree Week and Somebody's Land by Adam Goodes and Ellie Laing to commemorate Reconciliation Month. The ACT Heritage Library also created a Heritage story walk for Women's History Month, featuring the stories of ten remarkable Canberra women.

- > Libraries ACT participated in National community events including Australian Reading Hour, National Simultaneous Storytime, National Science Week, Tree Week, National Reconciliation Week, NAIDOC Week, Women's History Month, International Women's Day, and Pride Month.
- > Libraries ACT partnered with ACT government and external organisations on events including Events ACT (Floriade and Reconciliation Day), [Urban Treescapes \(Tree Week\)](#), City Renewal Authority (Wintervention), Policy and Cabinet LGBTIQA+ Office (Pride Month); ACT NoWaste (No Waste Festival), Canadian Embassy (SpringOut), ActewAGL/Icon Water, Services Australia, Care Mobile Debt Clinic, Justice of the Peace Association (Cost of Living Community Hub), the Women's Return to Work Expo, and the University of Canberra's Good Start in Life project. Regular Justice of the Peace services also continued in branches throughout 2021-22.
- > The Story Dogs program was expanded to Dickson, Woden and Gungahlin libraries with 70 children supported by this service which aims to assist reluctant or struggling readers.
- > The Donut Stress Homework Club at Woden Library commenced. Featuring skilled volunteer tutors this program supports teenagers one on one with their schoolwork.
- > Libraries ACT joined the Village for Every Child Collective Impact initiative. This is a collaboration between government and non-government community, education, and health service providers to improve the early childhood development outcomes in West Belconnen.
- > The Look Who's Talking early language and literacy interaction workshops were launched in Tuggeranong, Woden and Kippax libraries. This program helps parents build their children's language and communication with easy at home activities.
- > In 2021-22, 24 bilingual story times were provided in Arabic, Mandarin, Spanish, Thai, Urdu, and Vietnamese.
- > The Too Busy Book Club (TBBC) was launched and now has a membership of 750 people whose lives are too busy to attend a regular book club. TBBC features author discussions and is digital only (eBook and audio) meaning customers can read anywhere, anytime.

- > The inaugural Kids Lit Festival was a one-day event with 134 people at Woden Library. It showcased local writers, creators, and educators: Catherine Meatheringham, Amelia McInerney, Shelly Unwin, Sam Wallman, James Knight, Danielle McDonald, and Tracey Hawkins.
- > Indigenous artwork on banners and bookmarks were launched across Libraries ACT, and the Relationships Artwork by Lynnice Letty Church was installed in the newly upgraded Woden Library; creating a more welcoming space in branches for our Aboriginal and Torres Strait Islander community members.
- > Two Dot Painting art sessions were held for adults and children at Woden and Tuggeranong branches and an artefact making workshop was held for children at Woden branch. A number of Indigenous Story Telling sessions were held with authors Larry Brandy, Selina Walker and Johnny Huckle.
- > Cultural safety training was provided to 30 Libraries ACT staff in 2021-22, with plans to continue in 2022-23.
- > Libraries ACT expanded a project that highlights Indigenous authors and content in the collection, making these items more visible in branches through spine stickers.

## Delivery Services: Home Library Service and Mystery Box

The Home Library Service provides access to the library's physical collection to community members who are unable to go to the library or cannot carry items home, due to age, disability, or a medical condition. Qualified librarians select books based on the customer's preferred authors, genres, and interests. In 2021-22:

- > 105 individuals and 74 organisations (aged care facilities, mental health services, childcare centres, and detention facilities) received Home Library services; and
- > 26 Community volunteers delivered items to customers living independently, while other customers received their deliveries via the Libraries ACT courier service.

Mystery Box Services were provided to 1,127 customers in 2021-22. The Mystery Box Delivery service is available for customers who are affected by COVID-19 restrictions and unable to physically visit a library. Customers received a box of ten genre-based items (books or DVDs) each month, via contactless deliveries and pickups. Positive feedback has been received regarding Mystery Box's role in supporting customer wellbeing during lockdown.



### ***In Focus: Imagine Libraries 2030***

Imagine Libraries 2030 was a comprehensive consultation process that aimed to seek out the aspirations of the community, stakeholders, and staff for future library services. The project used a co-design approach and was conducted targeting library users, staff, non-users (including non-traditional and hard-to-reach voices), and peak bodies representing key stakeholder groups. Workshops were held online and in person to engage with a broad range of people. See [Community Engagement and Support](#) for more details.

Over 7,000 pieces of information were collected for the final report, comprising public contributions collected via the Your Say website, email, and social media channels. Community members engaged in 32 workshops held face-to-face in library branches and online via Zoom. One-on-one deep dive online interviews were also held.

The key themes and priorities gathered show that in 2030, libraries need to:

- > show through various signs and signals that they are a place of belonging for all;
- > continue to be places to inspire creativity, connection and learning, throughout a lifetime;
- > ensure the physical and online spaces are inviting, accessible and easy to use for all;
- > foster collaboration and partnerships in the community to enhance service offerings to meet diverse needs;
- > maintain an up-to-date and relevant collection and available resources – physical and online; and
- > demonstrate sustainable practices.

The information gathered will be used to formulate the new Libraries ACT: Imagine 2030 plan, to be launched in 2022-23.



*Image displays participants taking part in a Libraries 2030 consultation workshop by placing ideas on butcher's paper posters*

## Disability Services

Libraries ACT implemented pop-up consultation booths at six libraries to support job seekers with disabilities with questions they might have about resumes and careers. In partnership with Apprenticeships Careers Services, additional workshops were held to support young people with disability who are about to or have begun embarking upon a career.

A poetry workshop that focused on mental health and supporting people in self-expression was held at Woden Library. Sensory Story Times have been trialled at Woden Library with other libraries to follow. These story time sessions support those living with autism, as well as their families and carers.

## Digital Services

Libraries ACT provides access to computers and the internet and maintains a social media presence to share news, information, and ideas with the public (8,460 Facebook followers and 3,648 Twitter followers). In 2021-22 the Libraries ACT website received 748,613 views and the catalogue website had 4,525,511 views.

Two separate upgrades of the Library Management System software during 2021-22 provided new and improved functionality to customers, including improved search functions, and new capabilities that will be released in 2022-23 including Reading Challenges and specific upgrades for Book Clubs using the system who will be able to book titles up to six months in advance.

Two Digital Creative Officers are now employed at Woden Library to manage the new recording studio, the podcast studio, and the editing station – called The Hive. There were 49 inductions for The Hive and 56 inductions for the regular Community rooms, and the Life Lab from February 2022 to the end of the 2021-22 reporting period. Woden hosted 158 sessions using the new spaces (486 hours of booking time).

## Recording ACT's heritage

The [ACT Heritage Library](#) continued to tell the stories of Canberra and its people by preserving, promoting and providing access to its collection.

Including publications deposited via the National eDeposit (NED), there were 8,978 books, reports and serials added to the collection in 2021-22. Through NED, the ACT Heritage Library added, catalogued, and made available 3,401 items including:

- > 807 Monographs, including 544 ACT Government Monographs; and

- > 2,594 serials including 761 ACT Government Serials.

The Heritage Library saw 57 new collections received in 2021-22, including:

- > Cross Country Club records (c1962-2010);
- > Isabella Ponds Project photographs documenting the construction of the new dam; and
- > YMCA Sailing Club scrapbooks; and
- > a collection of drawings and papers relating to influential Canberra Architect Laurie Virr.

Purchases included photographs of Sir Donald Bradman's last cricket match at Manuka Oval in 1963. These photographs were featured in *The Canberra Times*.

The ACT Heritage Library also hosted exhibitions, public workshops and events during 2021-22, including 'Heritage Matters' in partnership with Family History ACT (August 2021 to February 2022).

The library made a major contribution to the Canberra and Region Heritage Festival, including;

- > The exhibition 'Cameron Offices, Belconnen' (April to June 2022) with collection items that relate to the building's construction;
- > a Ngunnawal Language workshop presented by the Winanggaay Ngunnawal Language Corporation, held in conjunction with ACT Parks and Conservation;
- > behind the scenes tours of the ACT Heritage Library; and
- > presentations by Canberra & Region Historical Researchers:
  - "Digging around for the Trenches: Canberra's World War 1 instructional trench system: a case study in heritage story research" presented by Mark Butz; and
  - "Curious Cartography" presented by Tony Maple.

### Priorities for 2022-23:

- > Develop a strategy for implementation of Libraries ACT: Imagine 2030 Future Plan.
- > Molongolo Library Co-design.
- > Investigate continued home delivery service based on Mystery Box.
- > Libraries ACT Wellbeing Indicators and qualitative reporting model implemented.
- > Investigation into web archiving as a member of National and State Libraries of Australasia.

## Output 2.3: Waste and Recycling

Waste management is an essential service for the ACT community. ACT NoWaste continues to deliver high quality waste management for ACT residents. In 2021-22 this saw:

- > Over 7.1 million household rubbish collections and over 3.6 million recycling collections;
- > Over 84,516 tonnes of kerbside waste sent to landfill;
- > Over 32,131 tonnes of kerbside material recovered at the Materials Recycling Facility in Hume; and
- > Over 9,306 tonnes of comingled recycling collected through ACT Recycling Drop Off Centres.

Green waste collections remain popular with ACT residents, with 8,275 new green waste bins issued in 2021-22. Over 96,000 households have now opted in for the service – a take-up rate of 51 per cent. The contamination remains low at less than 0.1 per cent (by weight). This outstanding result reflects the continued commitment by Canberra residents to use their green bins correctly.

The expansion of the [Bulky Waste Collection Service](#) for ACT residents continued to be a key focus in 2021-22, with bookings for the remainder of Canberra suburbs commencing on 1 July 2021. The ACT Government set a goal of a minimum 30 per cent resource recovery rate from all items collected by weight. To the end of June 2022, this goal has been exceeded with a resource recovery rate of 39 per cent.

Funding of the not-for-profit organisation GIVIT continued in 2021-22. GIVIT acts as a virtual warehouse across Australia, matching donations from people who have items to give to individuals who need them. In 2021-22 GIVIT received 121,337 requests for items and facilitated 319,692 matches in Southeast New South Wales. This included the ACT and surrounding local council areas Yass Valley, Queanbeyan Palerang, Snowy Mountains, Snowy Monaro, Goulburn Mulwaree, Wingecarribee, Eurobodalla and Bega.

ACT NoWaste facilitated a range of additional services in 2021-22 to support residents in their recycling efforts, including the following:

- > Soft Landing mattress recycling, which received 43,742 mattresses in 2021-22. The mattresses are broken down and separated into their different components – steel springs are turned into scrap metal, foam is on-sold as carpet underlay and felt, and fabrics are used to make boxing bags

- > 205 tonnes of paint was recycled through the National Paintback scheme.
- > 375 tonnes of material through the National Television and Computer Recycling Scheme (eWaste).

### Corflute recycling trial

A corflute recycling trial commenced in October 2020 and was extended to cover the 2022 Federal election. ACT NoWaste partnered with Corex Recycling based in Melbourne and the original producers of Corflute.

A total of 2.5 tonnes of Corflute material was collected and recycled from July 2021 to June 2022.

In 2021-22, ACT NoWaste facilitated the recycling of **43,742** mattresses, **250 tonnes** of paint, **375 tonnes** of eWaste and **2.5 tonnes** of corflute

### Charity Bins

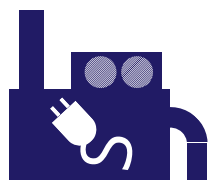
In 2021-22 ACT NoWaste implemented a trial of charity bins at the Recycling Drop Off Centres at Mitchell and Mugga Lane. This was in response to the removal of charity bins from public land in 2020 due to both COVID-19 and illegal dumping.

From 1 November 2021 until 31 May 2022, a total of 161 tonnes of material was collected with 73 per cent recovered for reuse and recycling.

### Landfill gas recovery

Gas from Mugga Lane landfill was captured in 2021-22 and used to generate 31,284 megawatt hours of electricity, enough to power 4,734 homes for one year.

Ongoing improvements to the network of gas extraction pipes which feed landfill gas to the power plant undertaken in 2022 aim to further increase the amount of gas captured, powering more homes in the future.



Landfill gas  
collected at Mugga  
Lane generated  
**31,284 megawatt  
hours** of electricity,  
enough to power  
**4,734 homes** for  
one year

## Household collections calendar change

Improvements to the household waste collection calendar were undertaken in mid-June 2022. This was to improve collection efficiency, reducing travel between suburbs and positively impact the greenhouse gas emissions produced from transport.

The changes also allowed the collection contractor SUEZ to better incorporate new suburbs of Moncrieff, Taylor, Thorsby, Strathnairn and Macnamara in the north and Coombs, Denman Prospect, Whitlam and Wright in the south to their bin collection schedule.

The changes affected 18,000 households across 17 suburbs. A successful communications plan which included a dedicated enquiries line and physical and online content, saw 133,250 visits to the new bin collection calendar on the [City Services 'Recycling and Waste' webpage](#). The comprehensive communications plan ensured these changes were received positively by the Canberra community.

## Policy

### Circular economy

ACT NoWaste is exploring ways to deliver on the ACT Government's Parliamentary and Governing Agreement of the 10th Legislative Assembly commitment to create circular economy legislation to, amongst other things, [phase out single-use plastics](#) and require businesses to have a separate collection for co-mingled recycling and organic waste collection and a food waste reduction plan from 2023. As part of delivering on this commitment

the ACT Government plans to release a draft ACT Circular Economy Strategy in late 2022, which will be followed by the development of legislation in 2023.

Throughout 2021-22 ACT NoWaste sought to understand potential opportunities for the ACT to reduce waste and promote a more circular economy, particularly in relation to product stewardship opportunities for managing end-of-life e-waste; including for solar photovoltaic panels, large batteries and general electrical appliances. These potential opportunities were outlined in the [ACT Government response tabled in the Legislative Assembly](#) tabled in February 2022 in relation to an e-waste recycling Resolution passed in the Assembly in 2021.

## Single-use plastics bans

Plastic reduction remains a key priority, following the introduction of the [Plastic Reduction Act 2021](#) and initial ban from 1 July 2021 on single-use plastic cutlery, beverage stirrers and expanded polystyrene containers for serving food or beverages, as well as single-use plastic shopping bags (previously banned under the now repealed Plastic Shopping Bags Ban Act 2010). The [Single-use Plastics Next Steps Policy 2021](#), released in November 2021, updated the community on the progress to date on the single-use plastics ban and identified additional unnecessary and problematic single-use plastic items the ACT Government may that consider banning in future.

From 1 July 2022, single-use plastic straws (with exemptions for those who need them), cotton buds with plastic sticks and all oxo-degradable products, will be banned under the [Plastic Reduction Regulation 2022](#).

Throughout 2021-22, ACT NoWaste has worked with event organisers in Canberra to reduce their plastic use even further by eliminating additional single-use plastic items above and beyond the Territory-wide bans already in place. These 'plastic-free' public events included both government events such as Enlighten Festival and Canberra Balloon Spectacular, as well as non-government events such as the Royal Canberra Show, National Folk Festival, Groovin the Moo, Super Rugby and National Rugby League Matches at GIO Stadium, and Australian Football League and cricket matches at Manuka Oval.



## Container Deposit Scheme

ACT NoWaste continues to oversee the compliance of the [Container Deposit Scheme](#), which has seen over 185 million containers returned and recycled through the network since the Scheme commenced in 2018. Over 57 million containers were redeemed through the network in 2021-22, an increase of 1.35 million containers from 2020-21. A new Reverse Vending Machine was installed in Erindale in January 2022 and has been increasingly popular, showing strong return rates and leading to an increase in new customers.

Over **57 million** containers were redeemed through the CDS network in 2021-22 - an increase of **1.35 million** containers from 2020-21. Over **185 million** since the scheme commenced

## Strategic Planning and Procurements

Rehabilitation of the West Belconnen Recycling Materials Centre, rehabilitation of the old Parkwood estate and general maintenance of all government managed waste facilities continues. Next year will see Commence procurement of a new Materials Recovery Facility in response to bans on waste exports and commence procurement for household waste collection services in the Territory

## Education and engagement

In 2021-22 ACT NoWaste continued to deliver a strong program of waste education and community outreach activities, including a switch to online engagement. Key achievements of the ACT NoWaste Education team in 2021-22 included:

- > FOGO pilot support which included communications and engagement to 5,000 households across Belconnen, Bruce, Cook and Macquarie. The [FOGO webpage](#) was visited over 18,000 times and there were five television pieces, four newspaper and online news articles, 16 radio items (AM), four radio items (FM). Engagement also included coordination of three virtual information sessions with well-known gardening guru Costa Georgiadis and five pop-up community information stalls at local shops.
- > Responded to over 8,349 community enquiries.
- > Reached 6,596 residents through community outreach and face to face or online Recycling Discovery Hub sessions - the largest reach since the Hub opened in 2018.
- > Engaged over 5,000 residents through the Surface Festival, promoting our drop it off message for dealing with hazardous waste and other products.
- > 546,661 visits to ACT Government [waste and recycling pages](#) from 355,007 unique users.
- > The commencement of a dedicated Multi-Unit Development (MUD) engagement officer to improve waste management in apartments and townhouses. Program outcomes have included enrolling 16 MUD complexes with 1,238 households into the FOGO pilot, the delivery of 190 signs to improve MUD waste enclosure signage and working with 25 MUD strata managers to improve waste infrastructure and resident understanding of waste management through education and information sessions.
- > The [Recycle Right](#) waste education campaign used waste reduction messaging to help educate Canberrans on correct ways to recycle and directed the audience to the ACT's Recyclopaedia web page. The campaign helped to achieve a 400 per cent increase in web traffic to the Recyclopaedia webpage and reached over 84,000 people via social media.
- > Development of unified [Waste Sorted](#) branding across all waste and recycling programs and communications to improve the look and feel of our web pages and better align with the Everyday Climate Choices messaging.

### ***In focus: FOGO Pilot***

The [ACT FOGO pilot](#) was launched in November 2021 across approximately 5,000 households in four suburbs in the Belconnen region; Cook, Macquarie, Bruce and Belconnen town centre. The pilot provided kerbside presenting households with an individual weekly 240 litre bin, a small caddy for use in the kitchen and compostable liners for the collection of food and garden organic material. Multi-unit development households were also provided the caddy and compostable liners.

The objective of the pilot was to improve ACT NoWaste's understanding of the FOGO service to allow improvements before commencing a full FOGO rollout across Canberra.

A FOGO education program was developed and included:

- > Community info sessions with Costa from Gardening Australia;
- > virtual meetings with strata managers and building managers; and

- > signage in pilot suburbs and the delivery of FOGO welcome pack to households.

Over 56,000 FOGO pilot bin collections have been completed since the commencement of the of the pilot.

The evaluation has identified that the FOGO pilot has been successful in achieving the objectives and outputs of the service and found that:

- > the contamination rate has remained below 0.1 per cent throughout the pilot;
- > the FOGO pilot has diverted recoverable organic and recyclable waste from landfill; and
- > a survey of 1,620 participating households in the FOGO pilot area found 76 per cent of households were satisfied with the pilot and would recommend it to friends or family.



*Image depicts the FOGO pilot contractor's collection truck with decal messages promoting the use of FOGO to make compost and not landfill*

Over **56,000** FOGO pilot  
bin collections in 2021-22



## Output 2.4: City Maintenance and Services

This output encompasses the planning and management of parks and urban open space systems, including associated community infrastructure; maintaining the city's look and feel; managing the urban forest; and managing sportsground facilities. The output also covers the provision of advice, education, and compliance services in relation to municipal ranger functions, domestic animal management, animal licensing, and significant tree protection. This output also includes Yarralumla Nursery and Birrigai.

### Urban Land Management

In 2021-22, the Directorate undertook a range of city maintenance and cleaning services in response to COVID-19, including regular cleaning and disinfecting of high use public areas such as bus interchanges, shopping centres, playgrounds, public toilets, and barbecue facilities.

Grass mowing remained a priority in 2021-22 with the Directorate mowing approximately 35,318 hectares of public land. This was down from a historic high of 42,075 hectares mowed in 2020-21 but reflected the need to do multiple passes to cut some areas as the ongoing La Niña conditions promoted long grass growth. Other disruptions associated with the pandemic in sourcing parts, new equipment and servicing were experienced.

The Directorate also delivered weeding, litter picking, pest control, and horticultural maintenance services to ensure the amenity, accessibility, and community safety across the city. It also inspected 517 playgrounds at least fortnightly with repairs carried out as required, maintained 123 memorials and 361 artistic design features including artworks, sculptures, paintings, mosaics, street art, and murals.

City Services worked in collaboration with key partners such as the City Renewal Authority and Events ACT to deliver enhanced maintenance and cleaning of the City Renewal precinct and delivery of horticultural services for Floriade Reimagined, including profiled community plantings and completed upgrades to the beach areas on Lake Ginninderra including the installation of new swimming infrastructure, replacement sand, landscaping and a beach shower.

City Services also delivered improvements around Yerrabi Pond, including additional seating, upgraded pedestrian signage, additional play equipment, painted infrastructure and a landscaping refresh.

**35,318 hectares**  
of public land  
was mown in  
2021-22



In providing these services to the community, City Services continued to seek opportunities for Aboriginal and Torres Strait Islander business and made plans for an extensive consultative process in 2022-23 to continue opportunities. The Directorate also successfully released the 2021-22 Adopt-a-Park Community Grants Program for the Urban Parks and Places Volunteer program.

#### **Priorities for 2022-23:**

- > Meeting with Aboriginal and Torres Strait Islander organisations to further identify opportunities for Community Participation in business delivery and consultation.
- > Increase staff job security and skill development, and service insourcing.
- > Delivery of the 2022-23 Adopt-a-Park Community Grants Program to continue to enhance the Urban Parks and Places Volunteer program experience and outcomes.
- > In response to the recent wet weather, the ACT Government will pilot a rapid mowing response team which will have more capacity to respond to urgent mowing priorities across the city. This one-year pilot will test the rapid response model for possible future expansion.
- > Deliver the Horticultural Services for a full Floriade program.
- > Implementation of the ACT Play Space Strategy that sets direction to ensure our play space network keeps getting better.



### ***In Focus: Surface Street Art Festival***

The Surface Festival was Canberra's inaugural street art festival, held 4-6 March 2022. It was coordinated by the ACT Government Graffiti Program (administered by TCCS), with support from TCCS Communications, and produced by contractor Phibs Pty Ltd. A local producer was also commissioned to help build local producing capacity in Canberra and give local context to the festival.

Pictures of completed works and maps of locations are available on the [festival website](#).

Eight community grants were delivered from COVID-19 economic stimulus funding to include the local community in the festival. The festival date was re-scheduled twice due to COVID-19 lockdowns.

More than 35 local and interstate artists worked across 30 walls and structures transforming the built environment with street art, graffiti, portraits, stencils, Indigenous art, geometric and abstract art, throughout Braddon and Civic.

Based on approximations from the festival producers, local businesses and residents, at least 5,000 people attended and engaged in the festival over the three days.



*Images of two examples of Surface Festival artworks. Top artwork in a laneway depicting a woman with electric eel with striking yellows on a purple background by Houli and Faith Kerehona, and, below a large scale painting depicting an eagle head on a black background by Kristie Peters.*

## **Managing the urban forest**

City Services managed Canberra's renowned urban forest of over 809,000 trees on public land. Maintenance work included watering young trees using reclaimed water from urban lakes and ponds, general and formative pruning, and tree replacement.

More than 28,779 young trees were watered throughout the warmer months from October 2021 to April 2022.

The Urban Treescapes team also managed the clean-up following the January storms which impacted Canberra suburbs, particularly in West Belconnen, with over 4,000 jobs responded to (see [In Focus item](#)).

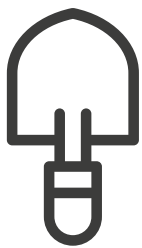
### ***Tree planting program***

City Services continues to strive towards the [Urban Forest Strategy](#) target of a 30 per cent tree canopy cover in the ACT by the year 2045. In 2021-22, a total of 10,013 street trees and trees in open space were planted as part of the TCCS tree planting program exceeding our goal of 10,000.

There was a particular focus on planting in residential areas with low canopy cover and areas vulnerable to urban heat. This included 5,808 trees in street verges and laneways and 4,205 trees in parks and urban open space.

The City Services in-house planting team planted 2,241 trees in 2021-22 and supported the planting of 964 trees in parks and other open spaces in partnership with community volunteer groups. City Services contractors planted 6,808 trees.

Over 750 public suggestions for tree planting locations were received through the YourSay interactive map in 2021-22 and 1,807 trees were planted on suitable sites in response. Since the YourSay interactive map was launched in 2020, a total of 3,819 tree planting location requests have been received and 2,446 trees have been planted in response to YourSay requests.



More than  
**10,000 trees**  
planted by 30  
June 2022

In addition, trees were planted in response to Ministerial requests and others received through the Fix My Street online form. The year also saw 7,986 young trees planted as part of the development of new suburbs which were handed over to TCCS for ongoing management.

### **Community engagement**

Support for volunteer tree management groups continued with 41 groups involved in tree planting activities across all districts of Canberra in 2021-22. These groups also undertook species selection and planting design, data collection for mapping, young tree maintenance, formative pruning, and habitat restoration weed management, adding value to the regular maintenance activities of 75 registered urban landcare volunteer groups currently supported by City Services.

City Services provided support and advice for eight groups through the Nature in the City grant program.

In 2021-2022, City Services received 12,875 tree related enquiries through the Fix My Street online form.

City Services organised and facilitated [Canberra Tree Week 2022](#) from 29 April to 8 May. The successful event included 38 diverse and engaging activities such as guided walks, talks, exhibitions and music workshops. Events were hosted by 15 organisations and individuals across Canberra, in neighbouring regional NSW and online.

### **Recycling and maintenance**

A total of 225m<sup>2</sup> of flexible porous paving was repaired and/or installed around trees in five locations across urban public space in Canberra, including Belconnen and Tuggeranong bus interchanges, Manuka and Mawson shops and Nursery Lane in Palmerston. In many cases the size of the original tree pits was enlarged by removing impervious paved surfaces and replacing with porous pavement. This work addresses trip hazards while improving growing conditions for trees, and also reduces surface run-off into stormwater drains.

Urban wood waste was extensively recycled to produce mulch during 2021-22, through general in-house tree maintenance activities, contractor tree

removals and the Belconnen storm clean-up. This mulch was used by City Services on the urban estate for garden beds, tree wells and weed management and by volunteer groups and community organisations in planting and restoration projects. Large logs were salvaged for use as coarse woody debris in nature reserves and in urban green space and both mulch and logs were used to support the creation of nature play in schools and on unleased land. Salvaged logs were also provided to be milled for school woodwork projects and to support the Strathnairn Gallery and the Hall Axeman's Club. Over 2,000m<sup>3</sup> of mulch was delivered to the National Arboretum Canberra to replenish tree wells.

### **Tree Protection**

Urban Treescapes received 2,929 requests relevant to the [Tree Protection Act 2005](#) which included 2,489 tree damaging activity applications relating to 4,043 trees, and the team provided advice on 440 Development Applications.

Urban Treescapes reviewed 1,330 design and development proposals for works on public land to protect existing trees during development and provide guidance on new tree plantings.

TCCS maintains a register of trees which are important to the community and protects trees of exceptional value within our urban forest. Twenty-nine additional nominations were received with 37 individual specimens and 183 groups protected across the region.

### **Urban Forest Bill 2022**

Following an extensive review of the [Tree Protection Act 2005](#) and introduction of the [Urban Forest Strategy](#), the ACT Government in April 2022 released a proposed [Urban Forest Bill 2022](#) which will repeal and replace the *Tree Protection Act 2005*. The new Bill will improve tree protection on both public and private land and encourage shared care of trees by the ACT Government, industry and the community.

The Bill provides a significant step forward in environmental management and climate change adaptation in the ACT and supports the 30 per cent canopy cover target under the [ACT Climate Change Strategy](#) and Canberra's [Living Infrastructure Plan](#).

### ***In Focus: January 2022 Storm Response***

A severe storm impacted the ACT on 3 January 2022 causing widespread damage primarily to properties in West Belconnen, as well as in the Gungahlin and Central regions.

TCCS crews returned early from leave to assist in the storm response; clearing trees from roads, paths and nature strips as well as responding to urgent safety requests. Crews prioritised the clean-up of trees and debris in areas of high use like shopping centres, playgrounds and sportsgrounds and attending to nature strips and roadways.

The storm event required a large diversion of resources from scheduled operations to focus on the damage to the Belconnen region. An additional 20 workers from the ACT Parks and Conservation Service were also deployed for a period to assist the clean-up effort.

A Storm Response Coordinator was appointed to manage the ongoing resourcing and operational logistics to ensure that the clean-up was delivered safely and effectively.

To efficiently coordinate the ongoing response, data was collected by undertaking a full audit of the Belconnen area. This, combined with data from community requests, provided an understanding of the extent of the damage and enabled a systematic approach by suburb and street.

At the completion of the storm response, a total of 4,256 jobs had been resolved by the end of May 2022, though there was some overlap between the audit and community requests.

The Tree Protection Unit also received 276 'Tree Damaging Activity' applications relating to storm damaged trees on leased land in the Belconnen region.



*Image depicts 'Rocky' from the Belconnen Depot dressed in personal protective equipment following the clean-up of the January 2022 storms which impacted Canberra suburbs*

The community and stakeholders were invited to provide submissions on the Bill from 21 April 2022 to 2 June 2022. During this time 40 individuals and 26 groups had their say on the draft Bill via 66 written submissions. Four industry workshops were held during this period with representative from the building and construction industry, arborists and conservation organisations. See [Community Engagement and Support](#) for more details.

### ***Priorities for 2022-23:***

- > Prepare an implementation Plan for the Urban Forest Bill 2022.
- > Commence audit work to update data on the condition of Canberra's urban forest and guide expanded tree maintenance and planting activities.
- > Finalise and ratify City Services' Tree Management Policy.
- > Continue to provide quality services in response to community requests for tree planting and maintenance, and applications under the Tree Protection Act 2005.
- > Increase yearly tree planting program from 10,000 trees in 2021-22 to 18,000 trees in 2022-23.

## **Licensing and Compliance**

The Licensing and Compliance unit is responsible for regulating and licensing public land and municipal services in the ACT. The unit is made up of four teams being Land Use Licensing, City Rangers, Investigation, and the Compliance Targeting Team. These teams work in an integrated way, contributing to the unit's overall outcomes.

The unit ensures its advice, decisions and actions are fair, consistent, transparent, defensible and non-prejudicial. A key element of this approach is the publicly-available Accountability Commitment Statement that takes a 'risk-of-harm' regulatory approach, targeting resources to where the risks of harm, unsafe practices or misconduct are the greatest.

In 2021-22, Licensing and Compliance undertook 3,621 compliance activities. These activities relate to a range of issues including abandoned motor vehicles, unauthorised public land use, overhanging foliage, illegal dumping and littering. A total of 959 proactive engagements (i.e. initiated by the team and not responding to a public complaint) were also conducted, targeting identified non-compliance with municipal issues before they escalate. A total of 1,471 Direction Notices, 329 Infringement Notices and 794 Warning letters were issued during the reporting period.



During the reporting period, Licensing and Compliance also introduced a risk-based, 'Three-Strike' licencing policy in which e-scooter providers partnered with government to self-regulate their customer's behaviour. In the 'Three-Strike' policy, providers reward their customers for good behaviour and place sanctions on customers' accounts where non-compliant or dangerous behaviour is found to have occurred. This targeted collaborative approach, to what was an escalating issue, was a world first in the micro-mobility industry and has since been adopted internationally by regulators and become the operational model for both Neuron and Beam e-scooter providers. See the Active Travel section of this report for more information.

In 2021-22 the Licensing and Compliance unit generated \$3.191m in revenue from licensing commercial public land use activities, waiving a further \$1.056m in fees for ACT Government projects. Licensing and Compliance administered 1,873 Public Land Use permits relating to events and construction activities. The unit also issued 23 new long-term Public Land Use Licences and administered 222 existing long-term licences.

#### **Priorities for 2022-23:**

- > Further embed ongoing behavioural change in the community through fair, consistent, transparent, defensible, and non-prejudicial responses to non-compliant activities.
- > Strengthen regulatory capacity to meet emerging municipal regulatory and licensing priorities in a manner that aligns with the Accountability Commitment and community expectations.
- > Modernise systems and processes, enabling applicants to make online public land use bookings and develop a case management system to promote workplace safety and provide assistance to officers in making informed evidence-based regulatory decisions.

## **Sportsground facilities**

TCCS is responsible for the ongoing management and maintenance of the Territory's community sportsgrounds and associated facilities and the planning and delivery of new sporting infrastructure.

During 2020-21, TCCS maintained playing surfaces, irrigation systems, pavilions, and other facilities such as floodlights, across a range of oval configurations to ensure the ACT's sporting facilities were safe and fit for purpose.

The area managed included 444 hectares of public land, including 284 hectares of irrigated grass and 160 hectares of dry land grass. TCCS Sport and

Recreation also managed and maintained three Community Recreational Irrigated Parks at Crace, Franklin and Moncrieff.

During the period, formal oval usage accounted for 86,639 hours hired, with 7,846 hours under lights over the 67 sites that have floodlights.

The 2021-22 period was challenging for sportsground management in the ACT due to the very wet climatic conditions. This impacted the team's ability to deploy the required horticultural maintenance to keep our fields at their best. The continuation of the wet weather into the cooler months presented a particular challenge as grounds were prone to foot traffic damage. This extended timeframes around turf repair processes and there was slow or nil grass growth due to cold conditions.

An annual survey found that 87 per cent of respondents were satisfied with the overall management of the ACT's sportsgrounds. During the reporting period customers identified some areas of improvement noting "ovals not mown on time" and "long grass, and poor surfaces".

LED (light emitting diode) lighting is gradually being rolled out to sportsgrounds throughout Canberra. This high-quality lighting provides better visibility to both players and fans and allows for greater flexibility by enabling games to be played once the sun has set. New lights have been installed at Bonner Neighbourhood Oval, Hawker Softball centre, Amaroo 2, Mawson 2 and Kambah 2 district playing fields with good results and feedback.

In the last five years, TCCS upgraded or installed ten (10) sportsground floodlighting systems to LED standard. This is out of a total of 67 fields currently floodlit. The following sites have received the upgrades - Taylor, Bonner, Nicholls, Calwell, Hawker softball, Mawson, Kambah 2, Boomanulla, Amaroo 2 and Higgins Neighbourhood Oval.

The Female Friendly upgrades rolling program added a further 11 upgraded pavilions to the 17 completed in 2020-21, aligning with the Female Friendly Changeroom and sporting facility guidelines.

#### **Priorities for 2022-23:**

- > Provide fit for purpose sportsgrounds and facilities for sport and community recreation.
- > Continue a rolling program of facility upgrades, including making sporting pavilions female-friendly to encourage women and girls to participate in organised sport.
- > Work with the peak sporting bodies to manage and identify ground allocations, major works planning and maintenance of sports grounds assets.



### ***In Focus: Calwell Oval refurbishment***

The TCCS Sport and Recreation Facilities team delivered a sportsground rehabilitation project in Calwell in 2021-22.



Led by Sport and Recreation Facility Greenkeepers, the project saw the Calwell field taken back to bare earth and rehabilitated in less than five months. The process commenced in October 2021 and the first sporting fixtures were held in April 2022.



*The images above show the Calwell sportsground stripped back to bare earth (left) and the final result of green grass ready for the 2022 winter sports season (right)*

## **Birrigai**

Birrigai is a residential outdoor education centre next to the Tidbinbilla Nature Reserve, offering a range of programmed activities catering for local, regional, and interstate schools from preschool to Year 12.

The centre continued to focus on re-establishing visitor numbers following the impacts of COVID-19, after restrictions on Birrigai's business activity were lifted at the beginning of May 2022. Since that time to 30 June 2022, visitor numbers were three per cent higher than pre-COVID-19 levels.

The period saw a new system created for the collection of booking data that allowed more accurate forecasting and phasing of the 2022-23 budget.

The final phase of Birrigai's Asbestos Remediation Program neared completion, and as at 30 June 2022 the landscaping and planting works undertaken as part of the works have begun to establish themselves. A final report on the remediation process is being prepared. The program was required to comply with the ACT Environmental Protection Authority (EPA), 2009 Contaminated Sites Environmental Protection Policy and commenced in 2016-17 when Capital Works funding was provided for the preliminary investigation and assessment of on-site asbestos contamination and options analysis for asbestos remediation works. Further funding was provided through the Better Infrastructure Fund over subsequent financial years to undertake a phased remediation.

The Asbestos Remediation program has resulted in a safe workplace for Birrigai employees and a safer environment for the 15,000 school age children that visited Birrigai annually prior to the COVID-19 pandemic. The works has also lifted the amenity of Birrigai and through thoughtful design work included a set of yarning circles that can be used by all, adding to Birrigai's ability to deliver authentic on country learning experiences.

Located in a natural bush setting, 2021-22 saw Birrigai implement an updated Bushfire Operation Plan and the centre continued to develop and implement a new Cultural Burning program led by the traditional owners and custodians of the land and in partnership with ACT Rural Fire Service. While an approved burn plan is in place the practical elements of this initiative were deferred due to COVID-19.

### ***Priorities for 2022-23:***

- > Work with the ACT Aboriginal and Torres Strait Islander community to commence cultural burning activities as a land management process.
- > Further strengthen Birrigai's cultural integrity and reputation as a centre for 'on Country learning' through developing programs focused on truth telling and reconciliation.
- > Review and create efficiencies within Birrigai's administrative systems and processes, utilising the new booking data.

## Yarralumla Nursery

Yarralumla Nursery is a wholesale nursery owned by the ACT Government specialised in growing high-quality cool climate plants that are suitable for Canberra and the surrounding region. The Nursery grows rare and endangered plants such as the Torrey pine to contribute to the sustainability of nationally and internationally vulnerable species. There is also a long-standing partnership with the Australian War Memorial to grow and distribute Lone Pine trees sourced from the grounds of the War Memorial in Canberra. The Yarralumla Nursery is also a horticultural advisor for plant biosecurity events.

Following closure during the August 2021 COVID-19 lockdown, Yarralumla Nursery returned to partial operation with split teams in September 2021 and resumed full staffing in November 2021. The nursery continued to operate during subsequent public health measures to ensure consistent supply of plants for the Canberra and surrounding regional markets. Pandemic impacts on the construction industry along with a disrupted retail sector impacted plant sales. Despite the challenges of COVID-19, the nursery achieved positive outcomes such as continuing with resurfacing the growing areas and progressing a water treatment facility project, to support industry accreditation.

In 2021-22 the nursery propagated and grew 172,551 trees, shrubs and ground covers for supply to local and regional government projects, commercial and domestic landscape projects and retail and wholesale nurseries. The nursery potted 3,838 bare root trees for future sales, and 10,190 trees were dispatched as part of the Urban Forest Strategy (see Managing the urban forest section for details).

Over 460,000 bulbs and 490,000 annuals were sorted and dispatched to Floriade and 150,000 bulbs and 150,000 annuals were distributed to Canberra community groups as part of the Floriade community program run by Events ACT. The plant issue scheme allocated over 4,000 plants to new residential blocks.

The Ngunnawal Six Seasons Garden was planted with traditional-use plants used to demonstrate the six seasons of the Ngunnawal calendar. The launch of the garden will be progressed in 2022-23.

Safety and improvement works completed at the nursery during 2021-22 included decommissioning a historic inground diesel storage tank, in collaboration with Heritage ACT and the Environment Protection Agency; repairs to heritage buildings to remove lead paint and improve structural stability; restorative works to two original mobile lunch rooms, once pulled



**10,190**  
**trees** were  
dispatched  
as part of the  
Urban Forest  
Strategy

by horses around Canberra; supplementary cabling to the nursery's bird net structure; and decommissioning the electrical components on a dilapidated glasshouse.

The nursery is also a supporter of ACT volunteers, providing 755 hours of volunteer and work experience over the 2021-22 period. ACTSmartBusiness reaccredited the nursery with the Business Recycling Program, continuing the nursery's commitment to sustainability and Circular Economy principles.

### **Priorities for 2022-23:**

- > Complete water treatment plant. This will ensure that adequate water standards are maintained.
- > Continue to supply plants and meet the Urban Forest Strategy activity targets.
- > Complete a review of our Nursery Management and Finance Systems and determine a suitable platform to support the future needs of the nursery.
- > Continue to investigate and implement where possible more sustainable products and practices.

Over **460,000 bulbs** and  
**490,000 annuals** were  
sorted and dispatched to  
Floriade



## Domestic Animal Services

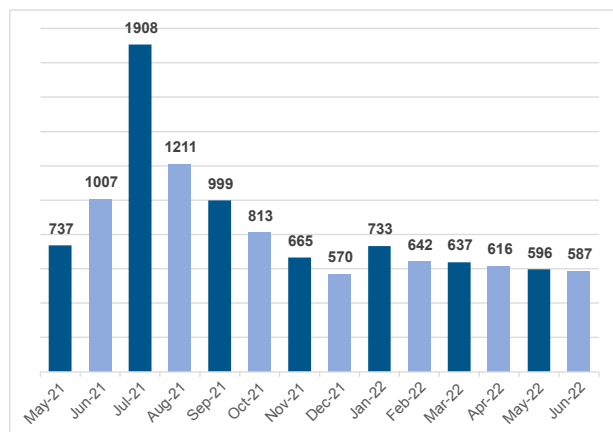
Domestic Animal Services (DAS) provides animal control services to the Canberra community. These services include dog registration, nuisance and attack investigations, collection of stray and roaming dogs, community education about responsible pet ownership, and the Symonston dog shelter's management.

DAS continued to find homes for dogs in need. Of the stray or abandoned dogs processed by DAS in the reporting period, 100 per cent of those deemed suitable were rehomed for the third year running, see [accountability indicators](#).

### Annual dog registration

DAS successfully delivered the annual dog registration program which commenced on 1 July 2021. Dog owners are required to update or confirm their dog's registration details annually, free of charge. Keeping dog registration details up to date means DAS can return lost dogs to their owners as quickly as possible and follow-up on reports of dangerous dogs or dog attacks. It also provides better information about where dogs live so that education activities can be better targeted. At the end of the reporting period 77,798 dogs were registered in the ACT.

Figure 13. Registration of dogs in the ACT by month since May 2021



### Public awareness and volunteering success

A key objective for this financial year was to proactively promote Domestic Animal Services and continue to increase the awareness and compliance for animal welfare and management in ACT. This was achieved by conducting continuous engagement activities, ensuring DAS remains visible within the community. Through educational programs, information stalls, and targeted campaigns, DAS aimed to increase the public's knowledge and

compliance on responsible pet ownership, thereby making a positive impact on improving animal welfare and management within the ACT.

In addition to our community driven programs, there was also a focus on increasing the animal welfare of the dogs at DAS by expanding the volunteer program. This was achieved by doubling the number of active volunteers at DAS from 36 to 74 and adding new programs for the volunteers to be involved in. In 2022, a behavioural training program was added, allowing volunteers to not only increase their involvement with DAS, but also providing another layer of mental stimulation for the dogs in care. The program has already shown promise in decreasing anxiety and stress levels, whilst simultaneously increasing the dogs' basic manners and ultimately enhancing the speed of rehoming.

Despite lockdown protocols impacting the volunteer program from August to September 2021, DAS saw an 85 per cent increase in the overall number of dogs exercised from 2020-21 to 2021-22. This increase resulted in an average of 114 hours of dog interaction logged per month by the volunteers. Additionally, the program is showing continued growth with an average of 142 hours logged per month in the second half of 2021-22.

### New RSPCA site

In 2021-22, a collaboration between DAS and Infrastructure Delivery teams, and the land release section of the Environment Planning and Sustainable Development Directorate, identified a new site for the RSPCA in Pialligo on part of the block located on the corner of Addison Road and Fairbairn Avenue. This will serve as a fit-for-purpose replacement for the existing site in Weston Creek which will be redeveloped in future years for housing. In 2022-23, work on further site investigations and design work for the facility will be progressed by TCCS Infrastructure Delivery. A delivery model for the facility will be determined and this will inform the development of a relocation package to transition the RSCPA from the current Weston site to their future home in Pialligo.

### Priorities for 2022-23:

- > DAS will be responsible for new regulatory functions in relation to the domestic animals Act.
- This year the [Domestic Animals Act 2000](#) was amended to introduce cat registration and to broaden cat containment. [Policy and Legislative Solutions](#) were instrumental in the development of the legislation.

- DAS will implement [pet business licencing](#) on behalf of the Animal Welfare Authority.
- > Continue to work with RSPCA ACT in establishing a new fit for purpose facility.
- > Develop a facilities improvement program.

### ***In Focus: DAS schools program***

In 2022, Domestic Animal Services began delivering an education and awareness program to preschools and kindergartens in ACT Government schools. The purpose of this program is to teach children under eight years of age how to interact safely with dogs. The program has been well received by schools and as the interest continues to grow, DAS aims for this to be a regular part of the early education school curriculum. Key learnings from the education program include:

- > how to interpret a dog's body language;
- > how to safely approach and pet a dog; and
- > how to ensure a dog is being cared for appropriately.

At the end of each session, children had the opportunity to meet and practice how to interact safely with an attending dog.



*Image displays of a father and preschool age son sitting with a family dog as the child plays. The DAS awareness program teaches children how to interact safely with dogs*

## **Output 2.5 Capital Linen Service**

Capital Linen Service continued to support the COVID-19 pandemic response and the public health system in 2021-22. This was through the delivery of a fully managed linen and laundry service to Canberra Health Services in addition to the provision of a reliable, customer centric service to the hospitality and hotel sectors.

In 2021-22, Capital Linen Service delivered approximately 5,500 tonnes of linen, which equates to 12 million items.

During the reporting period, Capital Linen Service achieved [Accountability Indicator Output Class 2.5](#) Percentage of Orders Fulfilled delivering 99.7 per cent of all items ordered on-time and in-full compared with the output target of 98.6 per cent.

A customer satisfaction survey was undertaken with Capital Linen Service achieving a net promoter score (NPS) of 76. NPS is a customer loyalty measurement being a net of promoter/detractor advocate scores. Organisations with scores over 70 are considered to be world class customer centric and with customers that love and advocate for the brand.

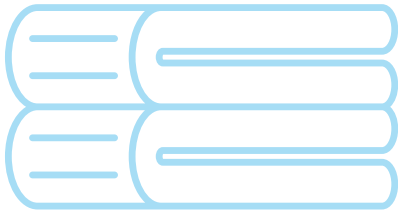
Capital Linen Service was periodically audited against Quality Management Standard AS/NZ ISO:9001 throughout the reporting period and has continued the trend of recording no major non-conformances.

Capital Linen Service ran three working groups in 2021-22 with representation of staff from all levels aimed at improving staff engagement and employee satisfaction (see [In Focus item overleaf](#)).

Priorities for 2022-23:

- > Develop production efficiencies and employee engagement strategies by:
  - Providing tailored leadership training to team leaders; and
  - Consulting the workforce and developing team-based performance targets and team-based performance plans.
- > Explore ways to reduce gas consumption.
- > Continue to invest in technology to improve productivity and provide more flexibility for demand management.





In 2021-22 Capital Linen Service delivered approx. **12 million items of linen** with **99.7%** of orders delivered on time

#### ***In focus: Capital Linen staff engagement***

Capital Linen Service ran three working groups in 2021-22 aimed at improving staff engagement and employee satisfaction. The working groups provided management with a series of action items which were consolidated into a report. Key themes identified by staff include:

1. Providing more secure employment opportunities.
2. Refining the roster to reduce the frequency of roster changes; and
3. Improving communication.

Through a series of consultative workplace meetings with staff and unions, Capital Linen Service refined the roster to:

- > Improve workplace culture.
- > Improve the consistency of shifts.
- > Provide for a better work-life balance.
- > Create opportunities for more permanent ACTPS jobs, while reducing the need for high levels of labour hire in line with the ACT Government secure employment objectives.
- > Reduce staff turnover.

The change saw ACTPS staff continue to work 38 hours per week but over four days instead of five by adjusting the length of the shift from 7.5 hours per day to 9.5 hours per day. While the change occurred at the end of this reporting period, in addition the employee benefits above, Capital Linen Service expects to:

- > Divert management resources previously focused on recruitment, training, roster development to other areas resulting in an improved working environment, workplace culture, greater job satisfaction and a more sustainable business.
- > Reduce training costs and management overheads through a reduction in staff turnover.
- > Reduce cost per FTE through a reduction in overtime.
- > Improve productivity and quality of linen produced related to the reduction in trainees
- > Improve staff retention.

To date, Capital Linen Service has run several recruitment rounds seeing 24 labour hire positions converted to ACT Public Service positions.



*Image shows Capital Linen team members at the Mitchell facility behind trolleys of linen. Engagement with staff was a key priority for Capital Linen in 2021-22*

## Community Engagement and Support

Engagement with stakeholders continued to be a key priority for the Directorate with a range of consultative processes being delivered in the in 2021-22 period.

### Single use plastic bans – tranche two

The ACT Government took another significant step in reducing plastic waste with the introduction of a second tranche of banned plastic items under the [Plastic Reduction Act 2021](#) on 1 July 2022.

This tranche of items banned single-use plastic straws (with exceptions for those who need them), cotton buds with plastic sticks and all oxo-degradable plastics (plastics which break down into harmful microplastics such as some dog waste bags). These items joined other single-use plastics already banned in the ACT which are single-use plastic cutlery, single-use plastic drinker stirrers and expanded polystyrene takeaway and beverage containers.

Significant engagement was undertaken in 2021-22 with the business community and broader public in the lead up to tranche 2. This included specific engagement and consultation with disability sector groups and peak bodies to provide the best outcome for people who need plastic straws for everyday function.

Over 3,700 emails were sent to stakeholders regarding the upcoming ban before the legislation came into effect on 1 July 2022. TCCS contracted the National Retail Association to assist with engagement with the business community to provide tailored advice through a dedicated hotline. The National Retail Association also directly engaged with 666 retail and hospitality businesses in Canberra retail precincts in the lead up to the ban. Additionally, Access Canberra compliance staff undertook 533 visits in smaller shopping centres and suburban hubs. An information resource pack was distributed during all visits including posters and info-sheets on banned items.

Like the first tranche of the single-use plastics ban, feedback from the business community was positive for tranche 2. There was strong support to embrace changes to sustainable alternatives, demonstrated through social media feedback and direct enquiries to ACT NoWaste.

### Bin collection day changes

In June 2022, the ACT Government provided significant support to the ACT's kerbside bin

collection contractor SUEZ to transition to an improved [bin collection calendar](#). The changes affected over 18,000 households across 17 Canberra suburbs and were made to improve collection efficiency and to better incorporate new suburbs.

A comprehensive communications strategy was developed to inform all impacted residents. This included letterbox drops, website content, corflute signage at key locations, placing stickers on bins in the suburb of Charnwood, geo-targeted social media, Our Canberra newsletter articles, emails to stakeholder groups, media and a Charnwood community pop-up information stall.

Despite logistical challenges due to the different requirements for each suburb communications proved effective and were well received. There were less than 20 complaints to Access Canberra in the first month of the changes, which was a complaint rate of less than 1 per cent from total impacted residents.

### FOGO pilot (Food organic garden organic collection service)

In November 2021, the ACT Government began a [Food Organics Garden Organics](#) (FOGO) bin collection pilot across 5,000 households across Belconnen, Bruce, Cook and Macquarie. A FOGO collection service reduces food waste to landfill by turning it into nutrient rich compost which can then go back into community gardens and streetscapes. The pilot will provide the ACT Government with the information needed to effectively roll out a service to the rest of Canberra across a range of living arrangements such as homes, townhouses and apartments.

Significant communications and engagement were coordinated to ensure FOGO pilot participants had the knowledge to participate in the trial successfully. This included letterbox drops, web content, corflute signage at key locations, geo-targeted social media, Our Canberra, electronic newsletters, emails to stakeholder groups, FOGO bin auditing, three virtual information sessions with well-known gardening guru Costa Georgiadis, five pop-up community information stalls at local shops, and supporting FOGO participant enquiries.

The commencement of a dedicated Multi-unit Development Engagement Officer in 2021 also helped in enrolling 16 MUD complexes with a total of 1,238 households into the FOGO pilot and continues to improve waste management in apartments and townhouses.



Success of communications to FOGO participants was gauged on the level of contamination in FOGO bins. Within the first six months of the pilot the contamination rate remained less than one per cent.

## **New green waste site on Stockdill Drive West Belconnen (pre-DA engagement)**

In January 2022, the ACT Government commenced pre-DA (development application) consultation for a new green-waste facility in West Belconnen. The new site, located on Stockdill Drive in Strathnairn, would relocate a green waste drop-off facility on Parkwood Road in Holt. Relocation will continue to provide Belconnen and the rest of North Canberra with green waste services and a landscaping depot while the site on Parkwood Road is rehabilitated for future development.

Surrounding leaseholders to the site on Stockdill Drive were identified and information was delivered by letter which provided an opportunity to provide feedback. The DA was notified and opened to public comment on 30 June 2022.

## **Gender sensitive spaces**

Gender Sensitive Urban Design Guidelines are under development. As our city expands, we need to ensure our popular public spaces reflect the needs, interests, and routines of our diverse community, particularly women, girls, gender diverse groups and vulnerable people.

A YourSay project page went live on 21 February 2022 to launch the program. It provided participants a way to join a 'Walkshop', invited them to populate a crowd map of the five typical Canberra locations with their experiences of the spaces, and access relevant information and literary reviews relating to the project.

Between 21 February and 11 April 2022 participants used markers to share their experiences on a map of the five typical locations. They were City Walk, Gungahlin Bus Interchange, Dickson Library, Belconnen Skatepark and Anketell Street in Tuggeranong. There was a total of 50 contributions.

Over three Saturdays from 18 March to 2 April 2022, Walkshops were held across City Walk, Dickson Library, Gungahlin Transport Interchange, Belconnen Skatepark and Anketell Street in Tuggeranong. In total there were 24 participants across all Walkshops.

Feedback will be used to inform Canberra's first Gender Sensitive Urban Design Guidelines expected to be released in late 2022. The Guidelines will help planners, engineers, architects, landscape designers

and approval bodies when designing urban spaces to make a practical difference to the lives of women, girls, gender diverse groups and vulnerable people in Canberra.

## **Planting more trees**

Trees will be planted across the ACT to enhance the urban forest as part of the [Urban Forest Strategy](#). Since November 2019 and continuing throughout 2021-22, the community has been identifying where they should go. Planting locations will focus on areas where there is low canopy cover or where existing trees are ageing or dying.

Using the YourSay website, residents continued to drop pins on [an interactive map](#) to suggest where a tree could be planted. As at 30 June 2022 there were 3,691 suggested planting locations on the map.

## **Urban Forest Bill exposure draft**

The Canberra community and key stakeholders were invited to have their say on the draft [Urban Forest Bill 2022](#) from 21 April 2022 to 2 June 2022. The Urban Forest Bill 2022 (the Bill) will repeal and replace the Tree Protection Act 2005 to improve protection of trees on both public land and extend protections to trees on public land. Feedback received during the review of the [Tree Protection Act 2005](#) and on the draft Urban Forest Strategy was also used to inform the development of the draft Bill.

The Bill proposes protecting more trees including on public land and smaller trees. The Bill recognises the significance individual trees have in a healthy and sustainable urban forest and introduces a canopy contribution framework to ensure when trees are removed, they are replaced. The Bill retains the ACT Tree Register and clarifies penalties for those who damage trees without approval. Canberrans will also be encouraged to consider sustainable design options when building new structures to safely retain mature trees for current and future generations.

Submissions were invited via the YourSay engagement website and email during the consultation period. A total of 66 submissions were received, including 40 from individuals and 26 from organisations representing diverse interests and sectors. Four industry briefings were held during the consultation period targeting arborists, landscape architects, the construction industry and the community sector. Approximately 50 representatives attended the briefings. Meetings were held with a range of organisations that requested individual briefings.

The engagement showed there is widespread support for a sustainable urban forest, protecting

significant and cultural trees, balancing tree protection and safety and improving tree management. There was feedback on either end of the spectrum suggesting that the financial impacts in the Bill were too low and too high. On one end there was concern that the valuations do not reflect the full value of trees and act as a deterrent. On the other end there was concern about financial burden being placed on homeowners and developers was too high.

Feedback from this engagement helped refine the draft Bill. It will also be used to inform how the new legislation will be administered and assist industry and the wider community to adapt to the changes which are expected to come into effect in 2023.

## Libraries ACT Imagine 2030

The role and use of public libraries continues to change over time. From 14 January 2020 to 30 June 2022, Libraries ACT undertook a co-design approach to developing a new [Libraries ACT: Imagining 2030 Community Priorities Strategy](#).

During the co-design period we received more than 7,000 individual ideas, suggestions and pieces of feedback via a range of engagement activities including online and in person stakeholder workshops, one-on-interviews, the ACT Government's YourSay engagement platform, email, social media, and interactive display boards at all public library branches.

The project initially commenced in January 2020, with work postponed from March 2020 due to the impacts of COVID-19. During this period engagement involved interviews with staff and key stakeholders, as well as community interviews at the 2020 National Multicultural Festival.

The project recommenced in July 2021 with an ideas generation session with more than 100 library staff, community interviews in library branches, one-on-one stakeholder interviews and sponsor group meetings as well as online engagement via the ACT Government's YourSay platform from 30 July to 10 September 2021. The co-design was postponed again due to COVID-19 restrictions in September 2021.

The engagement recommenced in March 2022 with 55 in-depth interviews, in-person discovery workshops, virtual idea generation workshops, virtual strategy testing workshops, virtual core design team sessions, and virtual playback sessions.

Libraries ACT engaged with approximately 400 individuals, organisations, representative groups, key stakeholders, businesses, and library staff and volunteers. Our diverse participants identified themselves as Aboriginal and Torres Strait Islander, culturally and linguistically diverse, youth, older

persons, people living with a disability, LGBTIQ+, parents with children (babies to varying ages), people experiencing homelessness, practising authors, public library active, inactive and non-members, community sector practitioners and leaders, ACT and federal government employees, advocates for accessibility and inclusion, educators, advocates for multicultural communities, advocates for formal and informal carers for people living with dementia and disabilities, advocates for women's safety, health and wellbeing and advocates for early literacy for children.

The co-design process focused on understanding the community's desires for public libraries and helped start the conversation around the future as we look towards 2030. It was heard that libraries need to be a place of belonging for all and they need to inspire creativity, connection and learning throughout a lifetime. The physical and online spaces should be inviting, accessible and easy to use and foster collaboration and partnerships in the community to meet diverse needs. Maintaining an up-to-date and relevant collection and resources is also vital to our libraries of the future as is providing a more seamless integration between onsite, online and outreach services and experiences.

The co-design approach enabled us to develop and refine the Libraries ACT: Imagining 2030 Community Priorities Strategy which will be released in 2022. The Strategy will provide a firm foundation from which Libraries ACT can develop more detailed future frameworks, plans and programs of activity, that will involve an ongoing co-design approach with the community, stakeholders and staff.

## Flexible bus service

Since the introduction of the [flexible bus service](#) six years ago, service delivery models and innovations have evolved considerably, as have the needs and expectations of our community. Not everyone can easily access the regular fixed route public transport network. Flexible or non-fixed route services, including last mile on-demand services, are critical to the access and mobility needs of many Canberrans.

Consultants PMP Urbanists conducted a survey on behalf of Transport Canberra to determine what Canberrans think is important in a future service and how they think it should link in with the bus and Light Rail network.

PMP Urbanists received 263 complete responses. These will inform the future needs of an on-demand transport system for the ACT, including its service frequency, hours of operation, booking processes, eligibility and travel zones.

## Road Safety Camera Program evaluation

The [ACT road safety camera program](#) complements police enforcement as part of the ACT Government's speed management approach. The program currently comprises 13 fixed red light/speed cameras, 13 fixed speed cameras at nine locations, one point to point camera and 10 mobile camera vans.

The ACT Government undertakes an evaluation of the Road Safety Camera Program every three years. As part of the evaluation a community survey was conducted to better understand community views on road safety cameras in the ACT. All licensed drivers from the ACT were welcome to participate. The survey was conducted by Monash University Accident Research Centre (MUARC), the largest multi-disciplinary research centre in Australia specialising in the study of injury and injury prevention.

MUARC received 3592 complete responses to this survey. Once finalised, the survey results will inform analysis and recommendations for the road safety camera program evaluation which will be published on the City Services website.

## ACT Play Space Strategy

The draft ACT Play Space Strategy was released for public comment from 2 November to 14 December 2021. The Strategy guides the forward planning, delivery and management of our play spaces, ensuring an equitable, inclusive, diverse and engaging mix of play opportunities across Canberra.

Community feedback helped refine and finalise [Better places to play: The ACT Play Space Strategy](#) which was released on 13 May 2022. Feedback provided via the interactive online map is continuing to inform the maintenance of our play spaces in conjunction with feedback received through other channels such as Fix My Street and our regular play space inspections.

The Strategy was informed by the 2018 citizen-led Better Suburbs Play Spaces Forum and builds on extensive community engagement with Canberrans across a range of ACT Government play space consultations and research projects while also contributing to the objectives of the ACT Wellbeing Framework.

During the six-week consultation period over 700 pieces of feedback were received. Community feedback was predominantly sought through the ACT Government's YourSay website, where participants were invited to complete a survey or provide feedback via an interactive map. The survey invited feedback

on the Strategy's vision, objectives and actions while the interactive map allowed people to provide feedback on existing play spaces as well as identify areas suitable for alternative play opportunities. There was also an online kids' corner for children to submit comments or drawings, and people could provide feedback via email and social media.

Feedback showed strong support for the Strategy overall including its vision, objectives and actions. Inclusive play spaces for children of all abilities and ages are a key priority, including play spaces that cater to adults and seniors. Safety, shade and a greater variety of play opportunities are also important, and the community would like to see more upgrades to facilities and equipment across the play space network.

## Better play spaces – Aranda, Chisholm, Gordon and Ngunnawal

Six play spaces will receive significant upgrades over the next three years including Kaleen, Ngunnawal, Chisholm, Gordon, Lyons and Aranda. From 24 March to 5 May 2022 the community was invited to provide feedback on upgrades they would like to see in four of these suburbs: Aranda, Chisholm, Gordon and Ngunnawal.

Using the YourSay website, the community was invited to provide feedback via survey to help identify which play space elements, amenities and equipment are most desired. A total of 283 surveys were completed for Aranda, 145 for Chisholm, 125 for Gordon and 116 for Ngunnawal. The community was also invited to provide feedback at a face-to-face pop-up in each of the four suburbs, and written responses via email and social media were welcomed. In total, 730 pieces of feedback were received.

Across all four suburbs, the most popular amenities for inclusion were more furniture for sitting, eating or studying, increased shade and picnic shelters. The most popular play priorities and equipment included nature play; climbing structures and all abilities play equipment.

Feedback from this engagement will help shape the initial designs for future play space improvements. The initial designs for each suburb's improvements are anticipated to be shared in late 2022.

## Inner north playground

A new destination playground will be delivered by upgrading the green space adjacent to Canberra Technology Park in Watson, to provide a wider range of outdoor recreation opportunities for inner north residents of all ages and abilities.

Canberrans were invited to provide feedback on the future inner north playground from 2 November until 14 December 2021 via an online survey, email and social media or by sharing photos and videos of play equipment and recreation facilities they would like considered. Children could also provide input by sharing a drawing or short story or by completing a short survey via the online kids' corner. A total of 570 pieces of feedback were received.

There was strong support for an inclusive playground that caters to all abilities and ages especially older age groups such as teenagers and young adults. The top three ranked recreation facilities were children's play equipment, trees and shade structures. Toilets, seating and open green space were also strongly supported by the community. The top ranked play opportunities for children were nature play, structures with climbing and water play.

The community would also like the new playground to be well connected and integrated with existing and future facilities, including the Academy of Interactive Entertainment, Watson shops and Majura Primary School. There is also support for linking the inner north playground to existing and future transport networks, including the Phillip Avenue Light Rail station and future Garden City cycle route to support active travel to the site.

TCCS will continue developing designs in 2022-23 using the feedback gathered from the community.

## Orana Bay dog exercise area

Orana Bay is a popular [dog off-leash exercise area](#) neighbouring Weston Park and the Yarralumla Dog Park. It is one of six off-leash swimming areas announced in October 2019 to provide Canberrans with more options to safely exercise their dogs.

Canberrans were invited to provide feedback on the Orana Bay dog off leash exercise area from 1 February to 15 March 2022 via an online survey on the YourSay engagement website. Members of the community also provided feedback via Facebook and email including a group submission from Yarralumla residents living in Brown Street and Banks Street. Two pop-up sessions were also held to promote the engagement and provide the community with an opportunity to ask questions and share their thoughts. The first pop-up was at Yarralumla Dog Park and the second pop-up was at Orana Bay. Approximately 150 people attended the pop-ups and over 900 pieces of feedback were received during the six-week consultation period.

The consultation targeted all recreational users of Orana Bay including dog owners and Yarralumla residents, and 91 per cent of those who filled out

the online survey were dog owners and 17 per cent were Yarralumla residents. Feedback from across Canberra was received reflecting the popularity of Orana Bay.

Feedback showed there is strong support for keeping Orana Bay as a dog off-leash exercise area for a variety of reasons including its central location, proximity to Yarralumla Dog Park and accessibility. There was also feedback about uncontrolled dogs having the potential to cause collisions on the nearby shared path and the need to better encourage responsible dog ownership.

Feedback from the community will be used to inform improvements at Orana Bay. These are expected to be implemented in late 2022 and they will be monitored and adjusted as required.

## Tuggeranong foreshore improvements

The ACT Government is investing \$4.75 million to design and construct [improvements across the Lake Tuggeranong foreshore](#) to create a more liveable, people focused and active public realm.

From 28 March to 8 May 2022, Canberrans were invited to have their say on possible improvements to the foreshore from Reed Street South to Athllon Drive including the Town Park playground.

A total of 370 surveys were completed on the YourSay website.

A pop-up session was also held on Wednesday 13 April 2022 in the laneway between Anketell Street and Cowlshaw Street in the Tuggeranong Town Centre. Approximately 40 people spoke to the project team and shared their ideas. Members of the local community also provided feedback via 13 emails received.

Key themes included better walking and cycling paths; outdoor vendor spaces; upgraded facilities including public toilets, seating and gathering spaces; more trees and landscaping; and better play opportunities at the Tuggeranong Town Park playground.

Feedback received through this engagement will be used to shape designs expected to be released in late 2022.

## William Hovell Drive upgrade

The William Hovell Drive upgrade will support the growing regions of Molonglo Valley and West Belconnen including the new suburbs of Strathnairn and Macnamara.

More than 20,000 vehicles per day travel on this section of road and this will increase as the area



continues to develop. This project will improve safety for all road users with on-road cycle lanes and an off-road shared path included in the design.

A draft Environmental Impact Statement (EIS) and Development Application (DA 202138722) were submitted in July 2021 with public notifications open until 30 September 2021. Additional community consultation on this project was undertaken from 8 November to 19 December 2021.

The online engagement was via a feedback form and live question and answer forum on YourSay. Feedback was particularly sought in relation to the alignment of the off-road shared path and the use of open space (including the off-leash dog area) adjacent to the road reserve near Hawker. TCCS received 50 completed feedback forms.

The community was invited to meet the project team at two pop-ups on Saturday 27 November (for the wider community) and Monday 29 November 2021 (for Hawker residents). These pop-ups provided opportunities for questions to be asked and discussions to be held about various elements of the project. The team spoke with around 60 members of the community at the pop-ups.

TCCS also provided two presentations at the Belconnen Community Council monthly meetings. Members of the local community also provided feedback via 15 emails received.

Feedback from the community was used to revise the designs ahead of the resubmissions of the EIS and DA documentation which was publicly notified on 10 June 2022.

## **Brierly Street improvements**

Design work for a second stage of improvements to Brierly Street adjacent to Cooleman Court in Weston progressed in 2021-22.

Engagement was conducted to gather ideas and feedback from the Canberra community on improvements people would like to see to Brierly Street and the surrounding areas now.

An online YourSay survey was open during the consultation period from 30 June until 6 August 2021 for the local community to provide feedback on how they currently use Brierly Street and what improvements they would like to see to it and Liardet Street. TCCS received 336 completed surveys. Members of the local community also provided feedback via email. TCCS received 10 written submissions.

Three pop-up sessions were held in Trenerry Square in July 2021 for the local community to ask questions and share their thoughts on

improvements to Brierly Street. More than 50 individuals attended the pop-ups.

The feedback was aligned with what had previously been heard, the main themes being more trees and landscaping, improved pedestrian safety and better amenities including lighting. Feedback received will be used to create preliminary sketch plans for community discussion in mid-2022.

## **Casey community recreation park**

A new recreation park in Casey will provide a wider range of outdoor recreation opportunities for local residents and contribute to the health and wellbeing of the community.

The community was invited to provide feedback on the future community recreation park in Casey from 28 March 2022 to 8 May 2022 to ensure it meets the needs of the community. A concept plan was developed to show what's possible, but the final design will be informed by community feedback. The concept plan featured a mix of facilities including a basketball court, a fitness equipment circuit, grassed amphitheatre and shade trees, an all abilities play space, picnic shelters and barbecue facilities.

The community could provide feedback via an online survey on the YourSay website, email and social media. A total of 363 items of feedback were received. Approximately 100 people also participated in the Casey shops pop-up on Wednesday 13 April 2022.

There is a high level of support overall for the future community recreation park in Casey. Stakeholders said it should cater to people of all abilities and ages including older children, teenagers, adults and seniors. Toilet facilities and irrigated open space is important, there's also strong support for shade structures, trees, picnic tables, barbecue facilities and bins. Drinking fountains, a grassed amphitheatre and a community garden/micro-forest are a lower priority but still widely supported.

The top three priorities for play are a basketball court, nature play and all abilities play equipment. There was also support for fitness equipment, a BMX track and climbing equipment. A wide variety of suggestions for other play elements was received. Multi-purpose courts, skateboard facilities, cricket practice nets, water play, trampolines and a flying fox were the most popular suggestions.

TCCS heard that protecting the existing trees and natural landscape is important due to the many benefits they provide. There was also support for planting more shade trees as well as Indigenous

plants and incorporating indigenous culture in the design. The community would also like careful consideration given to how increased traffic and parking is managed safely. Nearby residents also providing feedback on the proposed location of the BMX track and micro-forest.

Feedback from this engagement will help shape the final design for the future community recreation park in Casey.

### **Garran shops parking (direct consultation with Sabine Close residents)**

In early 2022 direct engagement was undertaken with residents of Sabine Close in Garran on introducing one-way traffic flow and installing parking signs to safely control all day parking on the street. The proposed changes to parking and traffic flow were to support all day overflow parking for the nearby Garran shops where parking capacity is an issue.

Consultation was only undertaken with residents directly affected by proposed parking changes to ensure they had the opportunity to have their say on whether changes that would directly impact them proceeded or not, and to ensure broader community consultation on parking at Garran shops does not influence the outcome.

A 75 per cent response rate was achieved with 34 residents responding to the consultation letter, representing 21 of the 28 directly impacted properties on Sabine Close. From the responses received it is clear most Sabine Close residents oppose the proposed changes. Based on the direct engagement proposed changes to parking and traffic flow in Sabine Close Garran will not proceed.

Broader community engagement on parking improvements at Garran shops commenced 24 June and concluded on 5 August 2022.

### **Narrabundah stormwater – Sprent Park retarding basin**

Canberra's stormwater network capacity is being improved to make it safer for Canberrans and more friendly for the environment.

Stormwater upgrade work at Sprent Park (bordered by Sprent Street, Finnis Crescent and Johnston Street) will deliver a retarding basin within the urban open space inclusive of a new playground and landscaping features.

The Development Application (DA) was lodged in May 2021 with a public notification period. At the end of this period, 14 representations were received. This DA was put on hold while further engagement

was undertaken with the local community and stakeholders.

TCCS held a conversation online, face to face and directly with stakeholders from November 2021 to February 2022.

Online engagement was via the [City Services website](#) where information and visual representations were provided of the three identified priority elements (retarding basin, tree removal/replacement and playground upgrade). A letterbox drop was carried out to every residence in Narrabundah providing a link to the project page on the City Services website and encouraging the local community to contact the project team with any questions via email. Six emails were received.

The community was invited to meet the project team at a pop-up at Sprent Park on Saturday 26 February 2022. This pop-up provided opportunities for questions to be asked and discussions to be held about the project. Approximately 50 community members attended the pop-up.

Given the concerns and views of the community, and after consideration it was determined the retarding basin remained the preferred option for stormwater improvements at this location. Changes to the designs in response to feedback received included amendments to the playground design with the inclusion of more toddler-appropriate equipment as well as additional seating.

The DA is to be reactivated in July 2022 and subject to planning approvals, construction procurement is expected to be carried out in the second half of 2022 ahead of construction commencing in 2023.

### **Trips hazards at Charnwood shops**

Canberrans were invited to provide feedback on trees and trip hazards at Charnwood shops from 22 July until 3 September 2021 to improve safety and amenity at the centre.

Well-established and healthy deciduous London Plane trees are growing around Charnwood shops, including in traffic islands in the car park and in the pedestrian pavement. These provide shade for shoppers and contribute positively to the environment. However, they also cause issues to the surrounding pavement and create trip hazards.

Visitors to Charnwood shops were invited to provide feedback on potential solutions to the trip hazards via an online survey on YourSay, hard copy surveys at Kippax Library and email. TCCS received 371 pieces of feedback in total. Two public pop-up sessions were also scheduled to promote the consultation and allow locals to ask questions and



share their thoughts. There were approximately 20 people at the first pop-up, but the second pop-up was cancelled due to the ACT lockdown.

Improving safety and accessibility at Charnwood shops is a key priority for the community, there is strong support for reducing trip hazards and replacing the existing paving and there is widespread support for maintaining a tree canopy cover at the shops as part of any safety improvements.

Following community feedback, a feasibility study was undertaken to address pavement safety and improve pedestrian access at Charnwood shops.

Designs are expected to be shared with the community in the second half of 2022 and work is anticipated to commence in 2023.

## **Umbagogong bridge replacement**

In 2021 a routine inspection of three of the timber footbridges in Umbagogong District Park identified they were potentially unsafe due to deterioration in the timber components. A structural engineer was engaged to further inspect the three bridges and found the beams had reduced structural capacity due to the timber decay. The timber bridges have reached the end of their serviceable life and are beyond reasonable repair. They were permanently closed to the public with planning and design work commencing to determine their replacements.

Concept designs were completed in April 2022 and shared with the community. Online engagement was via the City Services website where information and visual representations were provided of the three concept designs for the bridges. Feedback was encouraged via email with 12 emails received during the engagement period.

Two pop-ups were also held on Thursday 28 April at the Umbagogong District Park and on Saturday 30 April at Kippax Library. Approximately 40 people came to ask questions and talk with the project team. A presentation was also given at the Belconnen Community Council's monthly meeting in May.

In response to feedback the width of the bridges was widened, and a lookout was to be included in the detailed designs for one of the bridges. Construction is expected to commence in late 2022 subject to planning approvals.

## Community Support Initiatives: Grants and Sponsorship

The programs supported by TCCS during 2021-22 are set out in the table below:

Table 3: Programs supported by TCCS during 2021-22.

Recipient	Project Purpose/Summary	Amount allocated (\$)
Southern ACT Catchment Group	Erosion Mitigation and Park Maintenance	18,175
Ginninderra Catchment Group (Moncrieff Litter Group)	Moncrieff Reserve Beautification	6,610
Ginninderra Catchment Group	Kuringa Woodlands	18,330
Griffith Narrabundah Community Association	Bass Gardens Park Interpretive Signs	10,000
Woden Valley Community Council	Bird and Buddy Bliss in Hughes - growing habitat for gang gangs and superb parrots in the Hughes Urban Open Space	7,380
Southern ACT Catchment Group	Hughes Garran Woodland Restoration	8,030
Molonglo Conservation Group Incorporated	Campbell Park Care	3,923
Bragg Street Park Volunteers Group, Hackett	Purchase, planting and maintenance of plants in Bragg Street Park, Hackett	3,000
Southern ACT Catchment Group	Hughes Grassy Woodland Biodiversity	8,975
Southern ACT Catchment Group	Storyboards to engage community in the Holder Wetlands	5,000
Southern ACT Catchment Group	Improving Safe Access to Weston Creek Orchard	6,730
Southern ACT Catchment Group	Mowing Strip Management in Griffith Woodland	4,880
Downer Community Association	Berry Street Park - long term revitalisation strategy	10,000
Molonglo Conservation Group	Honeysett Pond Western End	5,000
Ginninderra Catchment Group	Ambalindum playground interactive landscaping	4,175
Ginninderra Catchment Group	Harrison Wetlands	15,830
Ginninderra Catchment Group	Visitor Resources at Croke Place Wetlands	15,300
Ginninderra Catchment Group	Jaramlee Woody Weed Reuse	5,814
Scullin Community Group	Revitalising Scullin's Green Spaces	14,100
Hackett Community Association for Gilruth Park Supporters	Gilruth Park, Hackett - further habitat enhancement	3,335
Capital Region Community Services	Holt Micro-Forest Improvements	18,250
Lifeline Canberra	Sponsorship of Lifeline's '50th anniversary' light rail advertising campaign	322
Canberra Metro Operations (CMET)	Rail safety poster and external light rail vehicle wrap campaign	10,040
TrackSAFE Foundation	Annual donation to support the delivery of TrackSAFE Foundation initiatives and partnerships	5,000
Chief Minister, Treasury and Economic Development Directorate	Reconciliation Day 2022 external light rail vehicle wrap campaign	9,005 IN-KIND VALUE
TorchMedia Pty Ltd	NAIDOC Week 2022 external light rail vehicle wrap campaign	3,742
Canberra Metro Operations (CMET)	Summernats 2022 light rail special event services to provide safe and efficient light rail services for both our regular customers and customers attending the events	4,496
Canberra Metro Operations (CMET)	Groovin the Moo 2022 light rail special event services to provide safe and efficient light rail services for both our regular customers and customers attending the events	13,447

## Fraud Prevention

The [ACTPS Integrity Policy](#) sets the whole of government direction on the promotion of integrity in the ACTPS. The Public Sector Management Standards 2016 detail the formal responsibilities of agencies to promote integrity and control fraud and corruption.

Fraud control arrangements in TCCS during 2021-22 were overseen by the Senior Executive Responsible for Business Integrity Risk (SERBIR) and monitored by the [TCCS Audit Committee](#). The SERBIR was supported by an advisory panel consisting of the Executive Branch Manager, People and Capability, the Executive Branch Manager, Legal and Contracts, and the Agency Security Advisor. The advisory panel met regularly to examine mechanisms for prevention, detection, and reporting. Suspected fraud and corruption cases were monitored and actioned by the advisory panel.

The TCCS Fraud and Corruption Prevention Plan and associated risk assessment were updated in June 2022. The TCCS Audit Committee and the TCCS Executive Leadership Team were consulted during the review with their recommendations and feedback incorporated into the final plan. Executive Leadership Team consultation included reminders for executives on their mandatory reporting obligations as per the [ACT Integrity Commission Act 2018](#). The plan provides a framework aimed at enhancing integrity, reducing the risk of fraud and corruption, and assisting staff to make decisions in the reporting of fraud, corruption, and other ethical matters.

Prevention and detection measures included:

- > raising the general awareness of staff by participating in the Directorate induction program and targeted training for areas identified as being high risk;
- > promoting ethical and proper conduct through scheduled all-staff email updates and on the TCCS intranet;
- > conducting a comprehensive internal audit program to address issues of business integrity risk;
- > facilitated face to face awareness sessions tailored to operational staff needs;
- > use of interactive eLearning online modules; and
- > risk assessments based on formal and informal information sources.

Under the direction of the SERBIR, TCCS developed an Integrity Awareness campaign which was finalised in June 2022 for launch in July 2022. The campaign focuses on raising awareness of unethical, fraudulent and corrupt scenarios specific to the operational nature of TCCS and the consequences for engaging in such behaviours. Campaign materials included a combination hard copy posters as well as a suite of multimedia products which were tailored to the various work environments to ensure relevance to staff working in those areas.

Fraud and Ethics Awareness training has been incorporated into the TCCS Induction, Transport Canberra Bus Driver Induction, and Transport Canberra Driver Continuity training programs. In 2021-22 a total of 484 staff participated in Fraud and Ethics Awareness training which focused on identifying and reporting suspected fraud and corruption. An interactive, eLearning module of the Fraud and Ethics awareness training package has been completed by 165 staff.

During 2021-22 there were ten cases of suspected fraudulent activity reported through to the SERBIR. While this is a small increase in reports from the previous financial year, the increase is evidence of the pro-reporting culture which is developing within TCCS and can be attributed to the increased awareness and training provided to staff.

All cases were reviewed and resulted in the following outcomes on [table 4](#) overleaf.

Table 4: Outcomes of fraudulent activity allegations reported through the SERBIR during 2021-22.

	Allegation	Outcome
1	That a staff member failed to act with probity during a tender evaluation	No finding of fraud or misconduct was substantiated
2	That recruitment panel member provided excessive coaching to a candidate	No finding of fraud or misconduct, staff member was formally counselled on appropriate coaching techniques
3	That a staff member falsified an attendance record	Staff member resigned prior to the conclusion of the preliminary assessment
4	That a staff member inappropriately disposed of materials for personal gain	Matter is currently under review
5	That staff members acted dishonestly when managing a temporary parking site	Allegation found to be unsubstantiated and without merit
6	That a staff member falsely submitted medical certificates while on a holiday	Allegation was substantiated and staff member resigned
7	That a staff member was given preferential treatment when adopting an animal	No finding of misconduct substantiated, improvements made to adoption work instruction and governance processes
8	That two staff members failed to pay associated fees for the adoption of animals	Matter is currently under review
9	That a staff member falsified a work document	Matter is currently under review
10	That a staff member removed government records without authorisation	Matter is currently under review

## Freedom of Information Freedom of Information Act 2016

The [Freedom of Information Act 2016](#) (FOI Act) provides a right of access to relevant government information unless that information is, on balance, contrary to the public interest. The FOI Act ensures that government information is available to everyone, to the fullest extent possible, and provides for two types of applications that can be made to access government information.

Refer to the [Freedom of Information Guidance](#) to learn more about making an application to access government information held by TCCS.

TCCS maintains a Freedom of Information Disclosure Log of decisions on access applications, with an exclusion of applications for personal information. Applicant's personal information is removed from documents before publication.

The following information relates to applications made to the Directorate in 2021-22.

### Open Access

TCCS continues to comply with the Open Access Information requirements of Part 4 of the FOI Act by ensuring that the following information is proactively published online:

- > Functional information [about TCCS](#) including its structure;
- > how applications can be made to [access government information](#);
- > decisions made about access applications, see the [Freedom of Information Disclosure Log](#);
- > information about boards and other bodies established [by the Directorate](#);
- > documents tabled, see the [ACT Legislative Assembly website](#);
- > budgetary papers, see the [ACT Treasury website](#); and
- > information about grants administered by TCCS, see the [City Services website](#) including:
  - [Creative Endeavour Grants](#)
  - [Road Safety Fund](#)
  - [Adopt a Park](#)

Policy documents are published routinely on Transport Canberra and City Services websites unless it is determined that the information within the policy is contrary to the public interest. In 2021-22, no policy documents were decided to be, in part or full, contrary to the public interest.

## Amendment to personal information

No applications for amendment of personal information under the FOI Act were received during 2021-22.

## Access applications

The Directorate processed 171 applications in 2021-22; 15 of these applications were carried over as unresolved in the 2020-2021 financial year and 24 will be decided in the 2022-2023 financial year.

Of the 171 applications processed, 121 were made by members of the public, 1 by a journalist, 14 by members of the ACT Legislative Assembly and 35 were made by other parties (community groups, solicitors, etc).

Table 5: FOI applications and type 2021-22

Applicant types	Result
Member of the public	121
Journalist	1
Members of the ACT Legislative Assembly	14
Other parties	35

Table 6: Number and timing of FOI applications in 2021-22.

Total of applications	Result
Applications carried over from 2020-21	15
Applications received in 2021-22	171
Applications processed in 2021-22	162*
Applications to be resolved in 2022-23	24

\*Includes outstanding applications for 2020-21

Of the 162 applications processed in 2021-22, 122 applications were finalised with a decision on access. The below table provides a break down on the type of decisions made this financial year.

Table 7: FOI application results 2021-22

Decision	Result
Full access	23
Partial access	82
Information not held	9
Access contrary to public interest (refused)	8
Total	122

In making a decision on an access application an Information Officer must determine, on balance, where the public interest lies in the disclosure of the information. After applying this test:

- > 23 applicants were provided with full access to the government information;
- > 82 applicants were provided with partial access to the government information; and
- > eight applicants were refused access as the information was contrary to the public interest to disclose.

A remaining 9 applicants were refused access as the information requested was found not to be held by TCCS.

The following factors were referenced by Information Officers in making their decision on access applications in 2021-22:

Table 8: Reasons for FOI decisions 2021-22

Reason for decision	Result
Schedule 1, s 1.3	1
Schedule 1, s 1.4	1
Schedule 1, s 1.6	4
Schedule 2.2(a)(ii)	85
Schedule 2, s 2.2 (a)(x)	4
Schedule 2, s 2.2 (a)(xi)	34
Schedule 2, s 2.2 (a)(xii)	24
Schedule 2, s 2.2 (a)(xiii)	6
Schedule 2, s 2.2 (a)(xvi)	3

Of the remaining applications processed this financial year:

- > eleven applications were transferred to another ACT Government Directorate.
- > 25 applications were withdrawn;
- > two applications were withdrawn but resolved outside of the FOI process; and
- > two applications were not dealt with, as the applicant did not clarify the scope of their request within the required period.

## Timeliness

Table 10: Reported metric (processing timeframe)  
Number of days for each decision

Reported metric (processing timeframe)	Number of days for each decision
Access application decided within 20 working days. See section 40(1)	51
Access application extended above 20 working days with applicant's agreement (section 41)	70
Access application subject to third party consultation and decided within 35 working days (section 40(2)(a)).	0
Access application subject to third party consultation and extended above 35 working days by applicant's agreement (section 41).	1

## Fees

There were no fees charged for the processing of access applications.

## Reviews

TCCS was notified of one application being made to the ACT Ombudsman in relation to decisions made on access applications in 2021-22. This application is pending a decision. No applications were made to the ACT Civil and Administrative Tribunal (ACAT) in relation to decisions made on reviews by the ACT Ombudsman.

Table 9: Review of decisions on FOI access applications.

ACT Ombudsman Reference	TCCS Reference	Outcome
AFOI-RR.22.10008	20-035	TCCS decision varied by the ACT Ombudsman.

## Internal Audit

The TCCS internal audit function is overseen by a Chief Audit Executive, administered by a designated Internal Audit Manager, and governed by the TCCS Internal Audit Committee. The Committee reports to the Director-General on the governance, risk, compliance and internal control environment. The Audit Committee also reviews the annual financial statements and provides advice to the Director-General on audit outcomes, significant risks and implementation of mitigation strategies.

Activities are conducted in accordance with the [TCCS Internal Audit Charter](#) and the [TCCS Audit Committee Charter](#) to ensure that internal audit delivers comprehensive value-added compliance, assurance, and performance service to the Director-General and wider Directorate.

The Strategic Internal Audit Plan is a key component of TCCS' Annual Assurance Program. The plan is largely a management-initiated program, revised and executed according to emerging priorities and strategic and operational risks. The plan is informed by an independent assurance mapping process, validating and prioritising internal audits based on risk and internal governance models.

TCCS utilises the Whole of Government Professional Services Panel to deliver internal audit services. During 2021-22, TCCS procured the services of a number of audit providers based on the needs of individual audits.

One internal audit was presented to the Audit Committee for consideration in 2021-22. This review assessed the processes and controls in place for Light Rail performance data, and KPI reporting supporting contractual payment milestones. Two additional audits commenced within the reporting period relating to procurement compliance and complaints management.

Delivery of the annual internal audit program was impacted by factors limiting the ability of the Directorate to deliver on a full program, these included:

- > Impacts of COVID-19 on operational areas resulting in reprioritising scheduled audits;
- > An increased focus on improving internal compliance deliverables;
- > Approach and time taken to procure and on-board individual audit providers; and
- > Unsuccessful procurement processes due to market response and availability.



It is planned to revert to engaging a dedicated internal audit provider in 2022-23, which will address a number of these issues to enable achievement of the full audit program in future.

## Internal Compliance Program

The Strategic Internal Audit Plan is supported by an Internal Compliance Program (ICP). The ICP is undertaken by the Compliance Assurance Officer. Two internal compliance review reports were presented to the Audit Committee for consideration in 2021-22. These reviews considered compliance in relation to contract management and procurement activities, and financial reconciliation processes. Three additional compliance reviews commenced within the reporting period.

## Other audit and compliance activities

An annual Compliance Assurance Statement process was completed, with the report presented to the Audit Committee considering compliance against eight key compliance environments. Compliance environments included integrity, human resources management, information security and privacy, risk and assurance, work health and safety, purchasing, procurement and contract management, asset management, and the use of regulatory powers as authorised officers.

The Audit Committee also monitored performance audits conducted by the ACT Auditor-General. Four reports were presented to the Audit Committee relating to [CCTV operations](#), [procurement exemptions](#), [digital records management](#), and [fraud prevention](#).

The Audit Committee monitors progress on all audit recommendations and has responsibility for ensuring their implementation. The Audit Committee supported the closure of 90 recommendations within the 2021-22 reporting period.

## TCCS Audit Committee membership

The Audit Committee consists of an Independent Chair, two Independent external members, one ACT government executive member, and one TCCS executive member. The committee is assisted by three advisors – the TCCS Chief Audit Executive, the Chief Financial Officer, and an Auditor-General's representative.

The Audit Committee met five times during 2021-22 to discuss performance and compliance audits, one of which considered the Directorate's financial statements. The external independent members on

Table 11: TCCS Audit Committee Membership

Name of Member	Position	Meetings attended
Carol Lilley	Independent Chair	5
Maria Storti	Independent Member	5
Ian McGlinn	TCCS Member	5
Maira Crowhurst	ACT Gov Member	4
Ken Moore	Independent Member	4
David Matthews	ACT Gov Member	1
Alexandra Spark	Independent Member	1

the Audit Committee are engaged under contract and paid a fee based on five meetings per annum.

## Risk management

The TCCS Risk Management Framework is based on the AS ISO 31000:2018 Risk Management – Principles and Guidelines standard and the [ACT Government Risk Management Policy and Framework](#). Consistent with this Framework, the Directorate seeks to embed strong risk management practices across all business areas, to create an environment where risk management is discussed regularly and integrated into daily work activities.

The [TCCS Executive Board](#) is responsible for identifying and managing strategic risks related to organisational objectives. The Board identifies and evaluates strategic risks as a part of the strategic planning process and in 2021-22 regularly reviewed and updated the strategic risk register, including in light of COVID-19 risks. The Board develops, owns, and manages the TCCS strategic risk profile, defining organisational tolerance to risk and identifying strategic risks that could impact the delivery of strategic and organisational objectives.

The TCCS Audit Committee maintains oversight of the Directorate's risk management activities, including endorsing the Directorate's approach to risk management by reviewing and endorsing the [TCCS Risk Management Framework and Plan](#), TCCS Business Continuity Framework, and the [TCCS Fraud and Corruption Prevention Plan](#). Strategic and operational risks reports are presented to the Audit Committee for strategic oversight.

Risk maturity has been assessed throughout the Directorate to ensure that risk management processes are measurable, evaluated, and utilised to drive continuous improvement in the application of risk management and embedding robust processes

across all of the Directorate's operations. TCCS's risk maturity is continuing to increase and will be further enhanced by implementation of recommendations from the risk maturity assessment.

The Risk Management Framework provides employees with the foundation and principles of risk management processes to ensure a consistent, effective and efficient approach to the identification, treatment, and management of risk throughout the Directorate.

The process for reviewing and identification of emerging risks is undertaken through an ongoing risk monitoring cycle. Business units can review and identify risks through a formal risk meeting, add risk as a standing agenda item to branch meetings or conduct informal reviews. All actions and reviews are recorded on the risk management system.

An Enterprise Risk Management System is used for recording, monitoring and reviewing risks to ensure

all known risks impacting TCCS key deliverables are assessed systematically. Notification of risk review cycles and risk treatment updates are automated through the System and are coordinated and supported by the Governance team. The Governance team also provides support to business areas through facilitation of risk review workshops.

Onboarding and introductory training for the risk management system is ongoing and all business areas are supported to meet their risk management obligations through the provision of risk management advice, assistance, and risk management system support provided by the Governance team.

Risk management training opportunities continue to be promoted to support business areas. This includes two eLearning packages developed by the [ACT Insurance Authority](#) and face to face workshops delivered by the TCCS Governance team.

## Scrutiny

TCCS is responsible for implementing a range of undertakings made in reports produced by reporting entities charged with responsibility for scrutiny, including the Auditor-General, ACT Ombudsman, and Legislative Assembly Committees. Relevant recommendations and the associated response and status are set out in the following tables.

Standing Committee Reports on Appropriation Bill 2021-22 and Appropriation (Office of the Legislative Assembly) 2021-22		
Recommendation	Government response	
Recommendation	Government Response	Status
<p>Recommendation 1</p> <p>The Committee recommends that future budgets give a clear methodology to allow comparison on total expenditure on Roads and Active Transport and publish the total amount spent on active transport infrastructure as a separate line item.</p>	<p>Agreed in principle.</p> <p>The Government will investigate options for publishing this information in future.</p>	<p>In Progress.</p> <p>Consideration is being given to how best to represent the total amount spent on active transport infrastructure. Directorate budget statements are not the appropriate channel to publish such information.</p>
<p>Recommendation 3</p> <p>The Committee recommends that the ACT Government release its path and shared path maintenance review.</p>	<p>Agreed.</p> <p>The Government will consider options to provide information on the insights from the path condition review once finalised, noting that the data is currently being captured.</p>	<p>In Progress.</p> <p>The 2021 community path audit was undertaken with the intent to inform: TCCS preventative maintenance and renewal works for asphalt paths; renewal works for concrete paths; and the routine maintenance program. The audit results represent a snapshot in time. For example, defects identified through the 2021 audit are loaded into the TCCS Asset Management System, which contains the live list of works identified from the community and staff inspections. TCCS will examine how it might make this information available.</p>
<p>Recommendation 4</p> <p>The Committee recommends that the ACT Government consider establishing an accountability indicator to establish the percentage of shared paths and footpaths in good condition, similar to the indicator for roads.</p>	<p>Agreed in principle.</p> <p>The Transport Canberra and City Services Directorate is currently reviewing Accountability Indicators and Strategic Indicators. This recommendation will be considered as part of the review.</p>	<p>Complete.</p> <p>TCCS considered the introduction of a path condition indicator during the 2022-23 budget process. An alternative path indicator has been implemented from 2022-23 measuring customer satisfaction with maintenance of community paths.</p>
<p>Recommendation 5</p> <p>The Committee recommends that the ACT Government consider establishing an accountability indicator to report the average amount of days it takes for footpath and shared paths repairs to be actioned once reported via Fix My Street.</p>	<p>Agreed in principle.</p> <p>The Transport Canberra and City Services Directorate is currently reviewing Accountability Indicators and Strategic Indicators. This recommendation will be considered as part of the review.</p>	<p>Complete.</p> <p>TCCS has considered the introduction of an accountability indicator associated with path maintenance during the 2022-23 budget development process. The Directorate has determined that further investigation and investment would be required to establish an appropriate evidence base to demonstrate response times to maintenance requests. The Directorate has implemented a new accountability indicator measuring customer satisfaction with the maintenance of community paths as an alternative viable measure. This has been reflected in the 2022-23 Budget.</p>

## Standing Committee Reports on Appropriation Bill 2021-22 and Appropriation (Office of the Legislative Assembly) 2021-22

Recommendation	Government response	
<p>Recommendation 7</p> <p>The Committee recommends the ACT Government provide regular reporting on the implementation of the urban forest strategy including planting numbers.</p>	<p>Agreed.</p> <p>The Government Response to Assembly Resolution of 31 March 2021 – Urban Tree Canopy Coverage commits the Government to provide an annual update on all initiatives in the Urban Forest Strategy, including planting numbers.</p>	<p>Complete.</p> <p>The Government will report in the Assembly in November 2022. As part of the 2022-23 Budget an accountability indicator has been introduced capturing percentage of tree planting numbers against a target. This indicator measures the number of new tree plantings excluding any gifted trees or those planted as part of the capital works program. The indicator target has been set at 90%.</p>
<p>Recommendation 8</p> <p>The Committee recommends that the ACT Government ensures sufficient funds are allocated on education to ensure the upgraded MRF and new FOGO facility provide low contamination and high recovery rates.</p>	<p>Agreed in principle.</p> <p>The Government will continue to explore the best approach to achieving desired outcomes from its waste management services. The Government has recently commenced a bin tagging trial for household recycling bins, and a range of engagement and education methods are being used with the FOGO Pilot which commences in Belconnen on 22 November 2021. The evaluation of these activities will help inform the design of future services to ensure efficient and effective use of education resources.</p>	<p>Complete.</p> <p>Education and behavioural change approaches are embedded across key ACT NoWaste activities in order to minimise waste to landfill and maximise resource recovery rates. The Bin Tagging trial was based on behavioural change theories and was conducted over a four-month period. The results of this trial are currently being considered. The FOGO pilot has seen excellent results with 935 tonnes of organic material diverted from landfill as at end of June 2022, with a low contamination rate of less than 1%.</p>
<p>Recommendation 10</p> <p>The Committee recommends the ACT Government explore joint procurement options with NSW for zero emissions buses.</p>	<p>Agreed in principle.</p> <p>The Government is currently in the process of testing the market for innovative, value for money options for the procurement of zero emissions buses. This includes working with other Australian and New Zealand transport organisations on a best practice approach to zero emissions transition and leveraging interjurisdictional arrangements where possible and deemed appropriate.</p>	<p>Complete.</p> <p>Transport Canberra is working collaboratively across jurisdictions including NSW, to progress the procurement of BEBs for Canberra.</p>
<p>Recommendation 11</p> <p>The Committee recommends that the ACT Government consider hourly weekend bus services as part of Transport Canberra's next tranche of network improvements.</p>	<p>Agreed in principle.</p> <p>The Government will consider options to increase the frequency of weekend bus services as part of planning for the future of the network in 2022 and beyond. Rapid bus services are already provided every 30 minutes or better, a higher frequency than the recommended 1 hour. Route services are also generally already provided on an hourly basis on Saturday mornings.</p>	<p>In Progress.</p> <p>The Government continues to explore improving weekend frequencies. The COVID 19 pandemic has impacted the availability of staff to enable this to be implemented in the last two years.</p>
<p>Recommendation 12</p> <p>The Committee recommends that the ACT Government should investigate barriers to achieving a higher on-time running performance including lack of bus priority measures, or inaccurate route timings with a view to increasing the performance target in the future.</p>	<p>Agreed in principle.</p> <p>The Government will continue to investigate opportunities to increase on-time running performance, including reviewing route timings and implementation of bus priority measures.</p>	<p>Complete.</p> <p>Transport Canberra continues to refine timings for bus schedules in order to improve both on time performance and journey times. Bus priority is regularly reviewed as a mechanism to improve journey times.</p>

## Standing Committee Reports on Appropriation Bill 2021-22 and Appropriation (Office of the Legislative Assembly) 2021-22

Recommendation	Government response	
<p>Recommendation 17</p> <p>The Committee recommends that the ACT Government match mowing services to the prevailing weather conditions including services in very wet years.</p>	<p>Agreed in principle.</p> <p>Operational arrangements for provision of mowing services to meet above-average seasonal challenges are reviewed regularly by the Government.</p>	<p>Complete.</p> <p>As demonstrated in the 2019/20 and 2020/21 financial years, the ACT Government provided additional capacity for surge and expanded mowing programs in response to the La Nina conditions.</p>
<p>Recommendation 18</p> <p>The Committee recommends that the ACT Government investigate alternative mowing solutions.</p>	<p>Agreed.</p> <p>The Government routinely investigates and implements a range of alternative mowing solutions to meet seasonal conditions, such as prioritising safety-related mowing over amenity mowing; using external contractors to supplement in-house resources; and implementing extended shift and overtime arrangements where possible and safe to do so. Alternative solutions are subject to compliance with relevant Government policies and the available resources.</p>	<p>Complete.</p> <p>Funding has been included in the 2022-23 ACT Budget to enable the Government to deploy a rapid response mowing team to address community feedback about the importance of keeping Canberra tidy. The team will target areas where extra maintenance is needed based on community feedback through the year. This one-year pilot will test the rapid response model for possible future expansion.</p>
<p>Recommendation 29</p> <p>The Committee recommends that the ACT Government report on planting to ensure new suburbs will be able to achieve 30% tree canopy cover over time.</p>	<p>Agreed in principle.</p> <p>The Urban Forest Strategy has a focus on equitable distribution of the urban forest with planting efforts are prioritised in the areas where canopy cover is lowest and where residents are most vulnerable. The Assembly Resolution of 31 March 2021 – Urban Tree Canopy Coverage commits the Government to provide an annual update on all initiatives in the Urban Forest Strategy, including planting numbers. The progress towards the 30 per cent canopy cover target will be measured periodically by remote sensing and will inform planting priorities. It should be noted that the 30 per cent target is for the urban area as a whole. While an equitable distribution of canopy cover is a key goal, it is recognised that not all areas will achieve this coverage due to limitations on available planting spaces.</p>	<p>Complete.</p> <p>Progress towards the 30 per cent canopy cover target will be measured periodically by remote sensing and will inform planting priorities. The next remote sensing is planned to take place in 2025 with data analysis expected to be completed in 2026. Data collected during the most recent sensing activity has been published on a publicly available map located on the City Services website. The map demonstrates the canopy coverage across the ACT. While an equitable distribution of canopy cover is a key goal, it is recognised that not all areas will achieve this coverage due to limitations on available planting spaces. The first reporting of progress toward the Urban Forest Strategy goals was delivered in November 2021 and reporting will occur annually thereafter.</p>

## Standing Committee on Justice and Community Safety Report 3 – Appropriation Bill 2021-22 and Appropriation (Office of the Legislative Assembly Bill) 2021-22

Recommendation	Government response	Status
<p>Recommendation 21</p> <p>The Committee recommends that ACT Policing and Transport Canberra and City Services continue to work collaboratively to find long-term solutions to dangerous driving on ACT roads.</p>	<p>Agreed.</p> <p>A key goal of the ACT Road Strategy 2020-25 is strengthening collaboration across Government and with stakeholders to improve road safety in the ACT. Transport Canberra and City Services will continue to work with a range of agencies, particularly ACT Policing, on the collective goal of achieving Vision Zero within the ACT.</p>	<p>Complete.</p> <p>Transport Canberra and City Services has ongoing, regular engagement with ACT Policing to explore matters of mutual interest, including seeking long term solutions to dangerous driving.</p>
<p>Recommendation 28</p> <p>The Committee recommends that ACT Government explore the feasibility of enabling low-level drink driving offences to proceed by way of traffic infringement notice</p>	<p>Agreed in principle.</p> <p>The ACT Road Safety Action Plan 2020-23 includes a commitment to reviewing and assessing the effectiveness of the Territory's drink and drug driving scheme against best practice models.</p>	<p>In progress</p> <p>As part of the review of the road transport penalties framework, the ACT Government is investigating the appropriate penalties for certain drink driving offences.</p>



**Standing Committee on Justice and Community Safety Report 3 – Appropriation Bill 2021-22 and Appropriation (Office of the Legislative Assembly Bill) 2021-22**

Recommendation	Government response	Status
	This will include consultation with experts and the community on the effectiveness of the scheme and potential reforms. One component of this work is exploring the use of infringement notices for certain drink driving offences in the ACT, consistent with other jurisdictions such as NSW.	

**Standing Committee on Planning Transport and City Services Report No 7 – Inquiry into Road Transport (Safety and Traffic Management) Amendment Bill 2021 (No 2) and Road Transport Legislation Amendment Bill 2021**

Recommendation	Government response	Status
Recommendation 1 The Committee Recommends that the Road Transport Legislation Amendment Bill 2021 be passed by the ACT Legislative Assembly	Government Response – Agreed. The purpose of the Road Transport Legislation Amendment Bill 2021 (the Bill) is to amend the road transport legislation to improve road safety by strengthening the Territory's regulatory and enforcement framework for dangerous driving and other unsafe behaviours on the Territory's Road. It will improve road safety for all road users, including by addressing behaviours which may disproportionately affect vulnerable road users. This aligns with the Government's commitments outlined in the Road Safety Strategy and Road Safety Action Plan.	Complete. The Road Transport Legislation Amendment Bill 2021 (No 1) was passed by the Legislative Assembly on 23 March 2022. The Road Transport Legislation Amendment Bill 2021 (No 2) was passed by the Legislative Assembly on 5 April 2022.
Recommendation 3 The Committee recommends that the ACT Government develop an education campaign about the safety of vulnerable road users	Government Response – Agreed. The ACT Government will run a road safety campaign focused on vulnerable road users in mid-2022 in collaboration with ACT Policing. A key goal of the Road Safety Strategy is to change road user attitudes and behaviour through education and compliance activities. This is supported by the Road Safety Action Plan, through which the Government has committed to developing and distributing community awareness campaigns. These campaigns will support compliance with road transport laws, promote safe behaviours and improve road safety outcomes. The primary campaigns to be developed during the term of the Action Plan align with the focus areas in the Plan, which includes vulnerable road users. Another key goal of the Road Safety Strategy is strengthening collaboration across Government and with stakeholders to improve road safety in the ACT.	Complete. A vulnerable road user road safety campaign will be run in July and August 2022 to remind drivers to share the road and be aware of pedestrians and cyclists, and remind cyclists to keep left when sharing a path, ring their bell to warn others of their approach and not to drink and ride.
	Road safety is not solely a transport problem and transport solutions alone are not enough to see meaningful improvements in road safety outcomes. The Transport Canberra and City Services Directorate will continue to work with a range of agencies, particularly ACT Policing, on the collective goal of achieving Vision Zero and changing road user behaviour within the ACT to better protect vulnerable road users on the road network. A multi-agency approach is required to foster better driver behaviours; support safer road infrastructure and safer vehicles. Further, reforms to the ACT's road transport legislation will be supported by education and community awareness activities.	

**Standing Committee on Planning, Transport and City Services Report No 9 – Inquiry into the impact of revised speed limits in Civic – Petitions 31-21 and 38-21**

Recommendation	Government response	Status
<p>Recommendation 1</p> <p>The Committee recommends that to support Vision Zero, reduce road deaths and protect vulnerable road users, the ACT Government continue its ACT Road Safety Action Plan policy of expanding 40 km/h speed limit areas.</p>	<p>Agreed.</p> <p>The Government will continue to deliver the ACT Road Safety Action plan and its policy for expanding 40km/h speed limit areas in town and group centres.</p>	<p>Complete.</p> <p>The recommendation is incorporated into business as usual. The ACT Government continues to consider possible expansion of 40km/hr speed limit areas.</p>
<p>Recommendation 4</p> <p>The Committee notes that the ACT Government communications were thorough but given the number of fines issued in July 2021, the Government should take an additional step and issue individual warning notices in the first month when significant changes to large areas are made for reduced speed limits in the future, and explore other warning systems, such as those noted by NRMA and other agencies during the committee review.</p>	<p>Agreed in Principle.</p> <p>The Government will explore options for additional warning messages on street and via media such as those noted by the NRMA and other agencies during the committee's review for inclusion in any future change to speed limits of a similar scale.</p>	<p>Complete.</p> <p>The recommendation has been incorporated into business processes. When changes are made to speed limits on a similar scale in future, the ACT Government will consider options for additional warning messages.</p>

**Standing Committee on Planning Transport and City Services Report No 7 – Inquiry into Road Transport (Safety and Traffic Management) Amendment Bill 2021 (No 2) and Road Transport Legislation Amendment Bill 2021**

Recommendation	Government response	Status
<p>Recommendation 4</p> <p>The Committee recommends that the ACT Government provide more dedicated infrastructure for Vulnerable Road users</p>	<p>Government Response – Agreed.</p> <p>Vulnerable road users are an important focus of the ACT Transport Strategy, Road Safety Strategy and Road Safety Action Plan. The Road Safety Action Plan recognises that dedicated infrastructure for vulnerable road users is critical to ensure their safety, including older drivers and children. Through the Age Friendly Suburbs Program, the Government is committed to improving path network infrastructure and connectivity in suburbs where there are aged care and retirement facilities. Participating schools also have access to the Active Streets Program, an education campaign supported by infrastructure improvements to support active travel to and from school, and the school crossing supervisor program. Through the Transport Strategy, the Government is committed to providing high-quality environments for walking and cycling and a road network which enables people to move safely and reliably across the city using these transport modes. The 2021-22 ACT Budget included a \$77 million pipeline of active travel projects over the next four years. This included funding to deliver significant new infrastructure like a seven-kilometre off-road shared path along William Hovell Drive and a new shared path along Sulwood Drive in Tuggeranong, as well as feasibility and design for future projects like the Garden City Cycle Route and improved active travel links in and around the Gungahlin Town Centre. The Government has committed to developing an updated Active Travel Framework, a Cycle Network Plan, and Best Practice design guidance to identify gaps in infrastructure and ensure future works make walking and cycling more attractive for Canberrans. Work on all of these items is in progress and expected to be finalised progressively during 2022. Providing safer walking and cycling infrastructure for vulnerable road users in the ACT is a high priority of the Government, and essential to the realisation of the Transport Strategy, the Road Safety Strategy and Road Safety Action Plan. The Government will continue to explore ways to strengthen infrastructure to provide a safe road network for all.</p>	<p>In Progress.</p> <p>The ACT Road Safety Fund has provided funding to trial a pop up bike lane on Bowen Drive to improve safety for vulnerable road users. This will provide a dedicated cycling facility to separate cycle and scooter traffic from people walking along a busy section of the Lake Burley Griffin foreshore path. The draft Active Travel Plan will be released for public consultation. This plan includes interactive walking and cycling network maps to allow the community to identify priorities. The design guide will be released in late 2022. This will assist to inform future infrastructure priorities.</p>

## Work Health and Safety

The safety and wellbeing of staff continues to be a priority and a core value for TCCS, and is managed under the statutory provisions of the [Work Health and Safety Act 2011](#). The primary focus has been on developing a dedicated TCCS Work Health and Safety Management System to support our diverse working environment and to build a workforce that is mindful and committed to health and safety.

TCCS consults with its workers under a tiered Health and Safety Committee structure consisting of the Work Health and Safety Steering Committee (WHSSC) (Tier 1), Divisional WHS Peak Committees (Tier 2) and Branch/Business unit WHS Committees (Tier 3). The WHSSC meets quarterly and is represented by the Director-General, Deputy Directors-General, Executive Group Managers, Directors, senior managers, and the elected Health and Safety Representatives (HSR) across the organisation.

Throughout TCCS there are 68 Health and Safety Representative positions.

*Table 12: TCCS Work, Health and Safety consultative structure*

Tier 1	Directorate-wide WHS Steering Committee
Tier 2	Divisional Level WHS Committee
Tier 3	Branch/Business Unit WHS Committee

The Workplace Health and Safety Branch consists of five staff members with six WHS officers embedded in TCCS business units. Highlights for the branch in 2021-22 included:

- > Supporting the Directorate with COVID-19 transition planning to facilitate return to the office and strategies for living with COVID-19.
- > Assisting operational and front-line work areas with a number of safety requirements and initiatives e.g. safety alerts, incident investigations, risk assessments, creation of safety documentation and standard operating procedures.
- > Procuring an electronic chemical management system for full implementation across the Directorate.
- > Delivery of a Quit smoking program across the Directorate.

- > Delivery of face-to-face theory and practical WHS officer due diligence training for the Directorate's executive cohort. The practical session involved a court mock trial based on failings in officer due diligence.
- > Refined WHS reporting across the Directorate to inform the Executive Board and WHS Committees with clear and concise WHS performance.
- > Implementing a revised incident classification system (Incident Class 0 to 5) to enhance classification of incidents, investigations, and reporting.
- > Developing and implementing a set of WHS Key Performance Indicators (KPI) across the Directorate to enable a more streamlined and concise reporting of WHS performance.
- > Developing and implementing a two-year WHS plan (2022-2024) to address and improve WHS compliance and performance across the Directorate.

TCCS was found to be conforming in all audited criteria in the Chief Minister, Treasury, Economic Development Directorate (CMTEDD) Tier 2 WHS internal audits, regarding Consultation and Communication and Plant and Equipment (Maintenance and Inspection).

### **Priorities for 2022-23:**

- > Undertaking internal Work Health and Safety Management System audits across the Directorate to identify areas for improvement and formulate corrective actions to address identified gaps.
- > Continuing to align and transition our Safety Management System from AS/NZS 4801 to ISO45001.
- > Reviewing WHS resourcing across the Directorate, to continue to deliver best-practice preventative safety initiatives and improvements.
- > Enhancing the focus on addressing the risk of occupational violence, through the development of a Directorate wide risk assessment and creation of an occupational violence plan.
- > Assisting areas with the review and development of WHS risk registers by using the Directorate's corporate risk management system.

## Safety initiatives delivered during 2021-22

- > Provided specific and technical advice and assisted areas across the Directorate in the development of risk assessments, standard operating procedures, and corrective action registers.
- > Assisted areas with key WHS incident investigations by providing an oversight on findings and recommended corrective actions.
- > COVID-19 information and support for the Directorate as it transitioned from working from home arrangements and return to the office.
- > Procured and currently implementing an electronic chemical management system to assist the Directorate with chemical management and relevant legislative requirements.
- > Reviewed and developed a WHS awareness training module to be delivered to operational areas face to face and to further complement the existing online training.
- > Reviewed the Directorate's Work Health and Safety Management System documentation as per the planned review cycle and developed a number of safety template documents and guidelines to strengthen the Directorate's safety management system.
- > Formed a new Tier 2 WHS committee for the Chief Operating Officer Group to complement the WHS communication and consultation process across the Directorate and in accordance with the Directorate's WHS committee structure.

## Health and wellbeing initiatives delivered during 2021-22

- > Delivery of the 2022 Influenza Vaccination Program for TCCS, with 857 employees vaccinated.
- > Delivery of a quit smoking program, with 40 participants taking part including operational staff.

## Enforcement measures (inc. enforceable undertakings)

### Improvement notices

Eight improvement notices were received from Worksafe ACT in 2021-22 relating to the City Presentation Branch's Holder Depot use of ride on mowers, powered mobile plant and associated tasks not meeting the requirements of the [Work Health and Safety Regulations 2011](#). Specifically:

- > Failure to ensure the risk to health and safety in the use of the ride on mowers and associated tasks at the workplace is managed as per the requirements of the Work Health and Safety Regulations 2011 Section 35.
- > Failure to ensure an appropriate control measure for the use of the ride-on mowers and associated tasks at the workplace is provided as per the requirements of the Work Health and Safety Regulations 2011 Section 37.
- > Minimal staff training and instruction on the safe use of the ride on mowers and any associated tasks and contravened WHS Regulations 2011 - Section 39 Provision of Information, training and instruction.
- > Failure to ensure first-aid kits for each of the ride-on mowers has been provided and undertaken as per the requirements of the Work Health and Safety Regulations 2011 Section 42.
- > Failure to prepare an emergency plan for ride on mowers at the workplace as per the requirements of the Work Health and Safety Regulations 2011 Section 43.
- > Failure to ensure the risk to health and safety to workers and others in the use of the ride-on mowers and associated tasks is managed at the workplace as per the requirements of the Work Health and Safety Regulations 2011 Section 203.
- > Failure to ensure the risk to health and safety to workers and others in the use of powered mobile plant and associated tasks is managed at the workplace as per the requirements of the Work Health and Safety Regulations 2011 Section 214.
- > Failure to ensure the risk to health and safety in associated tasks is managed at the workplace as per the requirements of the Work Health and Safety Regulations 2011 Section 39. Notice requires to develop and implement a list of defined terms as relates to WHS documentation for work undertaken.



As a response to the above notices a new risk assessment was developed for mowing activities, consulted with the workers, controls implemented, and mowing operators inducted. Also, a generic emergency plan for mobile workforce and WHS abbreviations document were created to complement the Directorate's safety management system. City Presentation also used these documents to further strengthen and improve their WHS safety system.

## Prohibition notices

The Directorate received three prohibition notices from WorkSafe ACT in 2021-22 in the following areas:

*Bus Operations* - Any work requiring a worker to access the inner wheel well of a vehicle without a lockout device implemented, to prevent the possibility of a crush injury or entrapment of a worker, was prohibited. The notice required the review and update of current operating procedures relating to mechanical maintenance work and induction of all workers into the updated process.

In response to the above notice, Bus Operations reviewed, developed, and implemented a new standard operating procedure with worker consultation. The standard operating procedure introduced an engineering control which eliminated the need for workers to access the inner wheel well of the bus, therefore eliminating the risk of a crush injury.

*City Presentation/Holder Depot* - Prohibition Notice prohibited workers to use plant for the purposes of mowing activities at the Holder Depot. Activities were undertaken without adequate safe systems of work in place, which gave rise to a serious Health and Safety risk to workers and others. Notice required to:

- > Review the control measures and apply the hierarchy of control to prevent serious injury when workers operate the plant.
- > Review of the safe systems of work and risk assessments.
- > Review Temporary Traffic Management Plans (TTMP) and Safe Operating Procedures (SOPs).
- > Ensure workers are inducted and understand the SOPs, TTMP and risk assessments.

As a response to the above notice, City Presentation developed a new risk assessment for mowing activities, consulted with the workers, implemented identified controls, and inducted mowing operators across the Branch. Also, City Presentation reviewed all associated TTMPs and SOPs and inducted all mowing operators to the newly revised documents.

*City Presentation* - Prohibition Notice issued that workers must not use plant for the purposes of mowing activities across City Presentation. Activities were undertaken without adequate Safe Systems of Work in place, which gave rise to a serious Health and Safety risk to workers and others. Notice required to:

- > Review the control measures and apply the hierarchy of control to prevent serious injury when workers operate the plant.
- > Review of the safe systems of work and Risk assessments.
- > Review TTMP and SOPs.
- > Ensure workers are inducted and have an understanding of the SOPs, TTMP and risk assessments.

As a response to the above notice, City presentation developed a new risk assessment for mowing activities, consulted with the workers, implemented identified controls, and inducted mowing operators across the Branch. Also, City presentation reviewed all associated TTMPs and SOPs and inducted all mowing operators to the newly revised documents.

## Accident incident reporting

During 2021-22 there were 874 workplace accidents or incidents reported across TCCS. Of those, 12 required notifications to WorkSafe ACT in accordance with Part 3, Section 38 of the *Work Health and Safety Act 2011*. TCCS performance against the Australian Work Health and Safety Strategy 2012-2022 targets are reported in the following tables.

Table 13: Target 1 - reduce the incidence rate of claims resulting in one or more weeks off work by at least 30 percent.

TCCS			ACTPS		
No. new 5-day claims	Rate per 1,000 employees	Target	No. new 5-day claims	Rate per 1,000 employees	Target
38	18.38	20.12	255	9.37	8.72

Table 14: Target 2 - reduce the incidence rate of claims for musculoskeletal disorders (MSD) resulting in one or more weeks off work by at least 30 percent.

TCCS			ACTPS		
No. new 5-day MSD claims	Rate per 1,000 employees	Target	No. new 5-day MSD claims	Rate per 1,000 employees	Target
20	9.67	15.43	118	4.33	5.98

## TCCS internal work health and safety management system audits

The Safety and Wellbeing Branch will undertake Work Health and Safety Management System (WHSMS) Audits in 2022 and 2023. The audits will enable the Directorate to identify any gaps and formulate actions and improvements before the upcoming ACTPS Tier 1 WHSMS audit in May 2023 (ACTPS WHS Audit program 2021-2024). The audits are also part of the Directorate's SafetyNet requirements in accordance to the Directorate's Performance and Review Guideline as well as the WHS plan 2022-24.

The audits and proposed audit schedule will also enable the Directorate to address recently identified issues. Some of the issues are outlined below:

- > Recent incidents across the Directorate have demonstrated a level of non-conformance regarding the development and review of risk assessments and standard operating procedures in accordance with the directorate's WHS management system SafetyNet.
- > The Directorate has been unable to demonstrate an acceptable level of performance and continuous improvement at the operational level. This is evident from the Tier 1 and Tier 2 WHS performance reports provided to the committees.

## Results against targets

The Directorate achieved both targets for 2021-22. Target 1 for ACTPS was not achieved in 2021-22. This is mainly attributed to a higher than expected number of injuries from frontline service areas impacted by COVID-19.

- > There is no clear visibility of WHS non-conformances across the Directorate as well as a structured approach to implement any corrective actions. This should be in the form of corrective action registers with clearly defined completion dates and responsible persons for completion.

The key benefits of the audits are:

- > Opportunity to access legislative compliance and effectiveness of SafetyNet.
- > Opportunity to identify high and/or extreme risk areas across the Directorate.
- > Opportunity to identify gaps and corrective actions to further improve safe systems of work in the Directorate.
- > Ability for the directorate to formulate actions and improvements before the ACTPS Tier 1 WHS audit is undertaken. Upcoming audits according to ACTPS WHS Audit program 2021-2024 for the directorate are:
  - 5-16 September 2022, WHS Risk Management, and
  - 2-13 May 2023, Tier 1 WHSMS Audit.

The Work Health and Safety audit tool provided by CMTEDD for their Tier 1 audits will be used to assess the legislative compliance and effectiveness of TCCS's WHS policy and procedures and its health and safety management systems. It verifies that management systems are in place and evaluates the implementation and effectiveness of those systems.

The audits will be undertaken by the Safety and Wellbeing Branch, TCCS, in accordance with the draft audit schedule below.

Table 15: .TCCS future safety audit program

	TCCS Business Unit	Dates
City Operations Group	Development Coordination	Feb 2023
	City Presentation	Aug 2022
	Roads ACT	Oct 2022
Infrastructure Delivery and Waste	Infrastructure delivery	Feb 2023
	ACT NoWaste	Feb 2023
	Bus Operations	Sep 2022
Transport Canberra	Light Rail Operations	Mar 2023
	Planning and Delivery	Mar 2023
	Strategic Policy and Customer	Mar 2023
Territory and Business Services	Domestic Animal Services	Oct 2022
	Canberra Memorial Parks	Nov 2022
	Capital Linen Service	Nov 2022
	Yarralumla Nursery	Dec 2022
	Birrigai School	Dec 2022
	Libraries ACT	Jan 2023
COO Group	Governance and Ministerial	Apr 2023
	People and Capability	Apr 2023
	Safety and Wellbeing	Apr 2023
	Chief Information Officer Executive	May 2023
	Finance	May 2023
	Legal and Contracts	May 2023

## Human Resource Management

TCCS employment programs are strategically designed to attract, build, and retain a competent, resilient and diverse workforce to deliver a wide range of services. To enable this, the directorate is focused on building a positive, safe, and inclusive workplace culture aligned with the [TCCS values](#).

### People Strategy

To deliver and embed a values-based culture, TCCS has continued to implement its [People Strategy 2019-2023](#) throughout 2021-22. The goal of the strategy is to shape TCCS as an organisation of skilled and committed employees who understand the contribution their role makes in achieving the [vision and mission](#). This cannot be achieved without the commitment and engagement of TCCS' employees and workers.

The People Strategy identifies five priorities outlined in this section:

1. Purposeful leadership;
2. attracting the right people;
3. a great employee experience;
4. creating pathways to grow; and
5. shaping a diverse and inclusive workforce.

With 2021 marking the midway point of the strategy, it was timely to review the document and to refresh existing outputs to reflect new ways of working and to find collaborative opportunities with other Directorates to build leadership capability. Completed in May 2022, the review recommended the following actions:

- > Finding opportunities to collaborate with other Directorates in building leadership capability.
- > refreshing already existing People Strategy outputs to reflect new ways of working and new initiatives.
- > Reviewing and aligning remaining actions to ensure they meet the organisation's strategic objectives.

A clear way forward was provided with 14 actions to implement these recommendations, supported by a communications plan to guide effective engagement within the Directorate in 2022-23.

### Purposeful leadership

[TCCS values](#) set the ground rules for how people behave at work throughout the organisation and regardless of their role. This common set of embedded values and clear expectations about working together help to define TCCS as a great place to work. Key activities promoting purposeful leadership in 2021-22 included:

- > *Two Leaders Forums*, with the area of focus agreed to by the Executive Board. The first forum, held in September 2021 had a focus of 'Wellbeing and Connection' with the second forum held in April 2022 with a focus on 'The Neuroscience of Tough Conversations'.
- > *The TCCS Operational Frontline Managers program* with 19 participants taking part. At its completion, participants are awarded a Certificate IV in Leadership and Management.
- > *The Leadership and Development Program* continued to be available for Senior Officer Grade C and above, including equivalent classifications. The program aims to equip participants with relevant skills, tools and support to lead high performing teams within a values-based organisation. A total of 16 supervisors and managers participated in the program in 2021-2022.



Each of the icons displayed above represent [TCCS Values](#): Collaboration, Excellence, Innovation, Integrity, Respect and Safety

## Attracting the right people

TCCS strives to attract the right people to the right job at the right time. The Directorate has developed an Employee Value Proposition (see the [City Services Website](#)). This includes an outline of what makes the organisation unique and a message to prospective candidates and current employees highlighting why they should choose to work for TCCS.

Best Practice Recruitment is a mandatory training course for any TCCS employee to be a chairperson of a recruitment selection panel. This program is delivered in two elements; the first an e-learning module focused on the policies and procedures related to recruitment and the second a face to face delivery focusing on how to complete a recruitment process using best practice methodology. Seven sessions were provided with 52 staff completing the training.

TCCS took part in the ACT Government's [Jobs for Canberrans program](#), which provided employment for community members impacted by the COVID-19 pandemic and particularly targeted people ineligible for government support.

TCCS engaged 145 Jobs for Canberrans people in 2021-2022 and by December 2021, 57 employees secured job opportunities outside of the Jobs for Canberrans initiatives. The breakdown is as follows:

- > 24 people secured jobs within TCCS;
- > 6 people secured jobs elsewhere in the ACTPS; and
- > 27 people were employed outside of the ACTPS.

In 2021-2022, planning has continued for the pilot introduction of a TCCS Traineeship Program in 2022-2023. The pilot program is intended to focus on rollout to the City Presentation and Roads ACT branches to diversify their staff representation. The traineeship program aims to be a starting point to address three key workforce concerns in City Services:

- > An aging workforce and potential loss of organisational knowledge as this cohort moves to retirement.
- > Disparity in workforce gender composition.
- > Low alignment with the ACT Aboriginal and Torres Strait Islander Agreement 2019-2028 and other [diversity strategies](#).

## A great employee experience

TCCS seeks to provide a great employee experience. This commences with the targeted and deliberate onboarding and induction of new and returning employees. The mandatory whole of Directorate induction provides a consistent and effective process that sets expectations of behaviour, performance, compliance, and an understanding of TCCS structure and functions.

Many business units across the Directorate have embedded a recognition framework in their team, toolbox, and branch meeting agendas. This provides an opportunity to acknowledge and celebrate the achievements of individuals and teams in categories aligned to the Directorate's vision and mission statement, and values.

In 2020 Best Practice Analytics was engaged to conduct an all-staff employee engagement survey, the fifth survey of this type by the Directorate. Four key themes were identified that the Directorate focused on: favouritism, occupational violence, unreasonable behaviour and flexible working arrangements. Since then, People and Capability partnered with 22 targeted business areas to develop team specific action plans. These plans acknowledge their strengths and identify ways to improve their team culture by developing a small set of actions that will address challenges identified through the survey.

A 'How are you doing?' pulse survey was delivered in late May 2022. Shorter than the 2020 Employee Engagement Survey, the pulse survey aimed to provide a point-in-time snapshot of employee engagement across the Directorate. Where the 2020 Survey was comprehensive in nature, the 2022 survey tracked progress and ongoing concern regarding favouritism, occupational violence and unreasonable behaviour. TCCS recorded a 43 per cent response rate and received the results in mid-July 2022.

Recognition is also a focus in promoting a great employee experience. In 2021, TCCS introduced a more streamlined system for receiving Director-General award nominations. To encourage more input from customer service and field staff, nominations could be received via a range of devices with a Microsoft Teams link or QR code, making it quicker and easier to submit. There was a strong response from the Directorate: People and Capability received 73 nominations for a wide range of people. A communications campaign promoted an online and in-person awards ceremony on 9 February 2022 ensuring winners felt recognised by their peers.



TCCS is also a participant in the ACT Government Insecure Work Taskforce. A total of 35 temporary and casual staff across TCCS were approved for conversion to permanent under the Insecure Taskforce process in 2021-2022 with offers extended.

TCCS held a recruitment campaign to seek to enlarge and diversify its Respect Equity Diversity Contact Officers (REDCOs) cohort. Twenty new recruits were identified. This group now appropriately represents corporate, operational and customer-facing areas and covers supervisory and non-supervisory levels. REDCO meetings and training opportunities were necessarily paused during the ACT Government's response to COVID-19 from August to March 2022.

Two meetings were hosted on 11 May 2022 (online) and 29 June 2022 (face to face) with strong attendance, with training to be provided in August 2022. Staff are provided information on how to access the REDCOs to assist with issues.

## Creating pathways to grow

The development of employees has continued to be a focus area for TCCS, with a focus on building capacity and supporting growth to meet future demands. The TCCS Learning and Development Strategy 2020-2023 identifies 26 actions over five key priority areas of:

- > A fit-for future workforce.
- > People developing people.
- > Inclusive and diverse development opportunities.
- > A great learning experience.
- > engaging the right people.

### ***In Focus: TCCS launches new Internal Communications and Engagement Strategy***

In 2021, a new Internal Communications and Engagement Strategy and associated Action Plan was developed to support the TCCS Strategic Plan and People Strategy.

The Strategy has four objectives:

1. Ensure TCCS employees are well informed through consistent, timely and accurate information.
2. Ensure all TCCS employees understand how they contribute to the Directorate's [vision and mission](#).
3. Provide the opportunity for all employees to engage with the wider Directorate, provide feedback and contribute ideas.
4. Support TCCS' commitment to providing an inclusive workplace, empowering employees so they take pride in the work that we do.

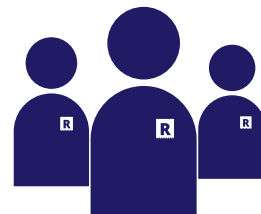
Through consultation with business areas and an initial audit of communications channels, challenges and opportunities were identified to inform a fit for purpose approach to communication with diverse business areas.

Supporting employees with clear and accessible information helps them to feel safe, included, and confident in their work. This in turn feeds into excellence of service to the Canberra community.



*The Internal Communications and Engagement Strategy will support the implementation of the TCCS Strategic Plan 2021-24, which included the cityscape. The image above depicts staff looking at the variety of services provided by the directorate in a fun and accessible way.*

## TCCS Recruited an **additional 20** Respect Equity Diversity Contact Officers( REDCOs) in 2021-22



Of the 26 Learning and Development Strategy actions, 17 actions have been completed with the remaining actions prioritised for completion in the 2022-23 financial year. Examples include:

- > Conducting a skills matrix and training needs analysis to identify capability requirements across the Directorate.
- > Finalising updates to onboarding and induction approaches to meet the diverse needs of business units.
- > Commencing a 'new managers' induction program focusing on the critical elements of making the transition from team member to team leader.

The TCCS training calendar was endorsed by the Executive Board in July 2021, offering 54 different training programs such as TCCS Directorate Induction, Coaching Skills, Manual Handling and the Operational Frontline Manager program. Six program categories include Foundational, Diversity and Inclusion, Operational, Corporate and Business, Leadership and Management, and Wellbeing.

TCCS also continues to actively recognise talented employees by nominating them for various programs, awards and professional development opportunities. This is achieved through expressions of interest or through recognition by the Executive Board.

TCCS continued to encourage a high level of uptake in the use of Performance Development plans. A future project will aim to design fit for purpose templates for more effective use by teams/groups of similar classifications in business units, for better uptake.

The HRIMS Learning roll-out has been completed in TCCS. The roll-out consisted of employee education on the use of the system, internal communications and system configuration. HRIMS Learning is currently being used by TCCS employees to view and enrol in to training programs.

The Certificate III in Government is offered to TCCS Operational employees to encourage and allow for progression to a higher classification. One program was delivered in the 2021 -2022 financial year with 12 employees completing the program

### Shaping a diverse and inclusive workforce

Under the [ACT Government's Respect, Equity, and Diversity \(RED\) Framework](#), the Directorate continues to provide training, education, and resources to help all employees build and maintain positive workplace culture. RED Contact Officers continue to be available to employees who experience difficulties at work.

TCCS has its own [Diversity and Inclusion Strategy 2020-2023](#) which focuses on four key areas:

- > > Leadership and planning.
- > > Attracting and recruiting a diverse workforce.
- > > Developing and retaining a diverse workforce.
- > > Shaping workplace culture to evolve our workplace diversity and inclusion.

TCCS continued to consider and develop strategies to attract, retain and develop Aboriginal and Torres Strait Islander people through initiatives like a talent register which provides a space for Aboriginal and Torres Strait Islander job seekers to submit an expression of interest to TCCS at any time. Further development of the register will occur in 2022-2023.

A Veterans Network was established, and the RED and PRIDE Networks and RAP Committee were refreshed and expanded in 2021-2022. TCCS also established a Diversity and Inclusion Committee, led by the Director-General and comprising TCCS Executives, Chairs and Co-Chairs. All TCCS Diversity and Inclusion networks produced Network Action Plans, clearly laying out priorities and actions for 2022. These Action Plans are reported against at each Diversity and Inclusion Committee meeting. Action Plans have been produced by:

- > The RED Network
- > PRIDE Network
- > Disability and Carers Network
- > Veterans Network
- > Women's Network

TCCS planned events and recognised significant

dates for each cohort to increase awareness, share knowledge and provide engagement opportunities. TCCS has also delivered a range of diversity and inclusion training to employees, including six face to face Respect, Equity and Diversity training sessions in the 2021-2022 financial year with a total of 42 employees attending.

- > A total of 124 employees completed the e-learning Respect, Equity and Diversity program in the 2021-22 financial year.
- > For employees of a classification of Senior Officer Grade C and above (including equivalent classifications) it is mandatory to complete Cultural Awareness and Disability Awareness training.
- > TCCS provided six Aboriginal and Torres Strait Islander Cultural Awareness training with 63 employees completing the training sessions.

- > 130 TCCS employees have completed face to face Disability Awareness training and 30 employees have completed e-learning Disability Awareness training.
- > TCCS also offered Ngunnawal Language and Cultural Appreciation tours for employees. A total of 34 employees completed Ngunnawal Language training and 25 employees completed the Cultural Appreciation tour.
- > The LGBTQ+ e-learning was made available for TCCS employees to complete and 18 TCCS employees completed this training.

## Attraction and Retention Incentives

As of 30 June 2022, TCCS had no employees in receipt of Attraction and Retention Incentives (ARins) payments.

Table 16: Attractions and Retention Incentives (ARins)

Description	No. individual ARins	No. group ARins	No. employees covered by group ARins	Total
Number of paid ARins at 30 June 2022.	0	0	0	0
Number of ARins transferred from Special Employment Arrangements (SEAs) in the period .	0	0	0	0
Number of ARins entered into during period (excluding pre-existing).	0	0	0	0
Number of ARins terminated during period.	0	0	0	0
The number of ARins providing for privately plated vehicles as at 30 June 2022.	0	0	0	0
The number of ARins or employees who have transferred from AWAs during the period.	0	0	0	0

## Workforce Profile

Table 17: Full-time equivalent and headcount by division at 30 June 2022

Division	FTE	Headcount
Office Of The Director General	17.43	18
Chief Operating Officer	117.78	120
City Services	648.44	656
Transport Canberra and Business Services	1276.4	1471
<b>Total</b>	<b>2060.09</b>	<b>2265</b>

Table 18: Full-time equivalent and headcount by gender as at 30 June 2022

Gender*	Female	Male	Total
FTE by gender	539.7	1519.4	2059.1
Headcount by gender	590	1674	2264
<b>Percentage of workforce</b>	<b>26.1%</b>	<b>73.9%</b>	<b>100%</b>

\*One employee identifying as gender 'X' is excluded from Standard Workforce Metrics - Gender

Table 19: Headcount by classification and gender as at 30 June 2022

Classification group	Female	Male	Total	Percentage of headcount
Administrative Officers	202	99	301	13%
Bus Operator	96	806	902	40%
Capital Linen Service Officers	26	29	55	2%
Executive Officers	13	18	31	1%
General Service Officers & Equivalent	62	410	472	21%
Information Technology Officers	1	0	1	0%
Legal Officers	1	0	1	0%
Professional Officers	24	41	65	3%
Rangers	0	4	4	0%
Senior Officers	136	170	306	14%
Technical Officers	21	47	68	3%
Trainees and Apprentices	4	14	18	1%
Transport Officers	4	36	40	2%
<b>Total</b>	<b>590</b>	<b>1674</b>	<b>2264</b>	

Table 20: Headcount by employment category and gender as at 30 June 2022

Employment category	Female	Male	Total	Percentage of headcount
Casual	15	94	109	4.8%
Permanent Full-time	409	1202	1611	71.2%
Permanent Part-time	111	248	359	15.9%
Temporary Full-time	51	129	180	8.0%
Temporary Part-time	4	1	5	0.2%
<b>TOTAL</b>	<b>590</b>	<b>1674</b>	<b>2264</b>	

Table 23: Head count by diversity group as at 30 June 2022

Diversity group	Headcount	Percentage of workforce
Aboriginal or Torres Strait Islander	63	2.8%
Culturally and linguistically diverse	498	22.0%
People with disability	90	4.0%

Table 21: Headcount by age group and gender as at 30 June 2022

Age group	Female	Male	Total	Percentage of headcount
Under 25	27	41	68	3%
25-34	124	201	325	14%
35-44	142	409	551	24%
45-54	168	471	639	28%
55 and over	129	552	681	30%
<b>Total</b>	<b>590</b>	<b>1674</b>	<b>2264</b>	

Table 22: Average length of service by gender as at 30 June 2022

Description	Female	Male	Workforce
Average length of service (years)	8.1	9.8	9.3

Table 24: Recruitment and separation rates as at 30 June 2022

Description	Recruitment	Separation
Rate	11.4%	7.1%

## Ecologically sustainable development

### Moving to zero emissions

TCCS is committed to reducing emissions from its operations and providing low emissions transport alternatives to the Canberra community.

This is in the line with the [ACT Climate Change Strategy 2019-25](#) which outlines the steps needed for Canberra to reduce emissions by 50 to 60 per cent (below 1990 levels) by 2025 and achieving net zero emissions by 2045. The strategy includes a [Zero Emissions Government \(ZEG\) Framework](#) where the ACT Government has committed to reducing its greenhouse-gas emissions in its operations to zero by 2040.

As the largest contributor to ACT Government emissions, TCCS has an opportunity and challenge in reducing transport emissions with 94 per cent of the TCCS emission profile associated with transport fuels.

In 2021-22, TCCS continued to pursue activities identified in the TCCS Emissions Reduction Plan 2019-20 to 2024-25 to contribute to the whole of government target, reported in the [2020–21 Minister's Annual Report](#) under the [Climate Change and Greenhouse Gas Reduction Act 2010](#). While TCCS is working towards a potential of 15.1 per cent reduction in emissions by 2024-25, it is anticipated that significant emissions savings for transport will be realised in the years following.

TCCS utilised the [Zero Emission Government Fund](#) and [Social Cost of Carbon Fund](#) to assist with transitioning fleet to zero emission vehicles and transitioning buildings off natural gas. This included progression of a heating ventilation and air conditioning upgrade and solar panels at Tuggeranong Bus Depot, and completion of a feasibility study at Yarralumla Nursery to transition hothouse boilers from gas to electric. Further work to expand on emission projections and undertake long term planning will occur in 2022-23.

TCCS actively participated in the ACT Government Zero Emission Government Implementation Committee and the Heavy Vehicle/Non-Passenger Working Group which sits under the Committee.

A series of executive sustainability meetings were held with individual business areas in 2021-22 with a focus on identifying existing and potential sustainable pursuits across the Directorate. An Emission Reduction Working Group will be established in 2022-23 to continue to work collaboratively, share ideas and centralise efforts.

### Transport Canberra

Transport Canberra continues on work to implement the Zero Emission Transition Plan for Transport Canberra released in 2020. This year saw Transport Canberra work with fleet electrification specialists to confirm the electrical infrastructure augmentations and upgrades that will be necessary to ensure the smooth transition to an electric bus fleet. At the same time the directorate engaged with industry, suppliers and other jurisdictions to enable the free flow of information across the industry. This has meant that Transport Canberra remains fully informed and at the forefront of ideas, thinking and planning for an efficient transition.

The work completed and continuing has provided a detailed understanding of the actions necessary to work with energy suppliers to integrate the needs of the plan into overall energy requirements for the Territory and ensure the impacts are known and efficiently managed. Work also commenced on studies into future bus depots, the potential for solar and big battery solutions to augment power at existing facilities and the potential for other technologies such as green hydrogen to be included in the zero-emission journey into the future.

Over 30 Transport Canberra trade staff have undertaken [basic courses in electric vehicle operation](#) and safety developed in partnership with the Canberra Institute of Technology (CIT). CIT is continuing to develop more extensive training courses that are due to be delivered in 2022-23 to enable the workforce to maintain and operate buses expected to arrive in 2022-23.

Transport Canberra is finalising details for the leasing and delivery of the first 12 battery electric buses and is progressing the second stage of procurement of a further 90 battery electric buses commencing later in 2022.



## Fleet Services

As at 30 June 2022, nine per cent of the TCCS fleet was classified within the passenger vehicle range. TCCS Fleet ensured all passenger fleet vehicle leases were replaced with zero emissions vehicles, where fit for purpose, during 2021-22 with a total of 23 per cent zero emissions vehicles within the passenger range. Refer to [Sustainable Development Performance Table](#).

Charging infrastructure was expanded with a 22 kilowatt alternating current (AC) charger installed at Holder Depot suitable for heavy commercial vehicles. This makes a total of 16 sites and 26 electric vehicle charging units available across TCCS sites.



*A TCCS employee test drives an electric grass mower as part of the Directorate's commitment to reducing emissions from operations.*

An electric tipper truck was trialled in 2021-22 with valuable lessons learnt for using electric vehicles for general cleaning and maintenance tasks for City Presentation. A further 12-month extension to the trial was put in place until December 2022 in order to finalise data analysis.

In 2021-22, further advancements were made to transition heavy vehicle, plant and equipment to zero emission including trials of a 'zero-turn' electric mower, electric compact sweeper and an electric garbage compactor. Progress was also made to trial a low floor electric mini-bus for flexible transport which will commence in 2022-23.

## Streetlighting

TCCS continued recycling luminaires (lighting units), lamps and copper cable recovered from streetlight maintenance and upgrade works and ensured continued independent auditing and verification of the quantity of recycled materials.

TCCS will continue upgrading luminaires as part of the ongoing LED upgrade program to provide additional energy savings, with particular interest on upgrades to low powered luminaires on residential streets. In 2021-22, at total 21,135 MWh were saved as a result of the replacement program. This is a 49 per cent saving compared to the baseline. The implementation and feasibility analysis for on-demand dimming trials of streetlighting to provide additional energy consumption savings will also continue.

*Table 25: Electricity consumption, under the Energy Performance contract, for Territory streetlights for the 2021-22 reporting period*

Consumption	MWh
Electricity consumption (no replacement program)	42,758
Detailed Facility Study est. electricity consumption (include replacement program)	23,885
Actual electricity consumption	21,623
<b>Savings in percent</b>	<b>49.4%</b>

## ACT NoWaste

Landfill gas extraction saw 31,284 megawatts of gas from Mugga Lane landfill captured in 2021-22 which is enough to power 4,734 homes for one year.

Between November 2021 and May 2022, the FOGO pilot covering over 5000 households in Belconnen diverted over 829 tonnes of organics from going to landfill.

See [Output 2.3](#) for more details on ACT NoWaste sustainability initiatives including single-use plastic reduction efforts and circular economy policy development.

## City Presentation

Under the Planning and Development Act 2007, areas of public land such as lakes, urban open space, and recreation areas have a Land Management Plan. In 2021-22 TCCS reviewed the existing land management plans for urban open space and commenced preparing a revised land management plan which will have a greater focus on environmental sustainability including (but not limited to):

- > supporting the circular economy by recycling materials and using products made from recycled materials;
- > addressing the impacts of climate change; and
- > reducing greenhouse emissions by adopting new technologies.

A consolidated land management plan for the whole of Canberra's urban open space network is expected to be released for public consultation in late 2022.

See [Part 4 Public Land Management Plans](#) for a list of the plans administered by TCCS.

### ***In Focus: Water Sensitive Urban Design in Jamison Tree Pit trial***

Construction of an advanced underground growing space for trees was completed in a section of Jamison shopping centre car park in September 2021.

The improved growing conditions will maximise water capture from surface flows to improve the growth and health of trees increasing shade and reducing urban heat effect. Structural soil cells are used under the car park median and permeable pavers in parking bays to capture stormwater surface flows for passive irrigation as well as pollutants before these enter the stormwater system.

The growth rate and condition of the trees will be monitored over a year by the University of Canberra and compared with the performance of trees planted nearby, at the same time, but using planting techniques more usual for TCCS. Water availability and temperature, the two key influences on tree growth, will be measured to help understand microclimate conditions that favour or restrict tree growth.

This pilot project will be monitored over the next few years to gauge the value of the investment for landscape amenity and useability of the carpark, particularly in summer. Lessons learnt through design and construction have already informed upgrade works at Kaleen and Charnwood shops.

## Place Management

Place Management has continued the roll out of battery-operated power tools, replacing or complementing tools traditionally powered by 2-stroke or 4-stroke petrol engines. The transition to these tool types have specifically been beneficial in built up areas and have allowed the team additional avenues to manage power tool noise. As battery technologies become more advanced it is anticipated that electric power tools will provide the foundation for the majority of municipal maintenance activities.

### ***Sport and Recreation Facilities***

Sport and Recreation facilities implemented an upgraded irrigation system at the Curtin Playing Fields in 2021-22. The new configuration utilises new technologies and developments to better deliver water to the playing surface which will result in a more efficiently managed watering schedule that is required to keep the field within stringent standards. As future oval refurbishments are delivered, irrigation improvements will continue to be made to implement more efficient systems.



*Image depicts permeable pavement in the Jamison carpark which aims to maximise water capture for the trees planted nearby.*

### ***In Focus: eMesh in concrete to reduce emissions***

The TCCS Infrastructure Delivery team identified an opportunity to trial a more environmentally friendly product for reinforcing concrete used in path construction in 2021-22. The aim of the trial is to explore the use of alternative reinforcement products used in the placement and maintenance of Canberra's concrete community path network to reduce the environmental impact of our work.

TCCS has committed to a 1,000m<sup>2</sup> trial of eMesh, a product which uses 100 per cent recycled commercial plastic in place of standard steel reinforcement in concrete. The trial sites are to be at varying locations and a four-year performance monitoring plan has been established to report on its performance compared to standard steel reinforced concrete community paths.

The cost of utilising eMesh compared to traditional methods is comparable. By exploring the use of recycled products, TCCS is actively working to reduce carbon emissions created through the production of steel and find innovative and sustainable solutions to reduce plastic waste. The product claims to reduce carbon emissions by up to 90 per cent of traditional methods.

Concrete reinforced with eMesh can be recrushed and used in road base blends. The amount of this type of plastic is well below maximum amount allowed by the Environment Protection Authority. As recycling facilities become more mature the fibres can also be removed after crush through washing plants and the plastic collected and recycled.

The TCCS trial is also assessing the implications for this material in a whole-of-life way by considering how this material can be removed and recycled. A crush test is being undertaken with the assistance of local recyclers to assess the capability of local industry.

Infrastructure Planning has been consulted and options for incorporating the use of this type of product into the TCCS standards will be explored based on the outcome of the trial and information that may be able to be provided by other jurisdictions.



*Image depicts concreters and a mixer smoothing over wet concrete to form a community path containing eMesh.*



## Other initiatives

Cycle and pedestrian path infrastructure and network connectivity improvements that encourage walking and cycling and reduce reliance on cars were delivered through ongoing and new projects throughout Canberra under Active Travel, Town Centre improvement and upgrade programs.

Detailed design for the first construction stage of Southern Memorial Park, the new cemetery for south Canberra, is being progressed through 2021 to 2024. The effective integration of functional, cultural, and environmental considerations, are reflected in design that satisfies requirements for interment and memorialisation, minimises water use, improves the site ecology and protects cultural heritage.

## Libraries ACT

Libraries ACT is exploring digital management to support environmental sustainability. An online system has been developed to manage the volunteer's programs, and online ticketing function is used for all the events happening onsite. In 2022, the use of tablets will be used to further the reduction of paper when managing attendance.

Libraries ACT celebrated Tree Week across the branches, including displays, and a story walk. Two projects relating to environmental sustainability were launched in 2022. Little Greenies is a new monthly program which engages primary school children in fun nature-based activities and learning in collaboration with community and ACT Government partners. The second is an ongoing project to develop better 'second life' options for library materials which no longer meet the requirements of Libraries ACT, with an initial trial for delivery to local community groups in the pipeline.

## Capital Linen Service

During the course of the year, Capital Linen Service installed and commissioned a number of energy efficient modifications to the gas fired boilers. The modifications enable the preheating of supply water to the boilers, improving the efficiency and reducing emissions. Capital Linen Services will continue to implement efficiencies with existing equipment, while participating in a whole-of-government program to replace natural gas assets at end of life with zero emission equivalents.

Capital Linen has also commenced a review into wash program temperatures. It is anticipated that washing temperatures could be reduced by up to 9 per cent, thus reducing the draw of steam from the boiler and associated gas consumption.

## State of the Environment Report

TCCS provided an update to the Office of the Commissioner for Sustainability and the Environment for their Annual Report including the status of actions against recommendations from the State of the Environment Report 2019; and Directorate actions in relation to recommendations resulting from investigations by the Commissioner against the Implementation Status Report on Climate Change Policy (2017) and Cotter Catchment Restoration Evaluation (2018).

Some data reported for the [2020-21 financial year column in table 26](#) may differ slightly from figures reported in the 2020-21 Annual Report. This is due to updates to agency occupancy and historical consumption data. Where actual data is not available, the Enterprise Sustainability Platform provides estimations using an accrual function. Accruals are calculated from the average annual daily consumption of the most current 12-month period applied for the number of days of missing data.

The Enterprise Sustainability Platform is a centrally managed online platform used for the collection, analysis and reporting of electricity, gas, water and fleet fuel consumption, cost and greenhouse gas emissions data for the ACT Government's own operations. Emissions reported for stationary energy and transport fuels include Scope 1 and Scope 2 emissions only. Scope 1 are direct emissions from sources owned and operated by the Government including emissions from transport fuel and natural gas use. Scope 2 are indirect emissions from mains electricity.

Emission factors used to calculate natural gas and fleet fuel are based on the latest [National Greenhouse Accounts factors](#).

### ***Treatment of plug-in hybrids***

A plug-in hybrid electric vehicle (also known as a range-extended vehicle or PHEV) is fuelled by electricity as well as having either a petrol or diesel tank to extend the range of the vehicle for long trips. PHEVs are considered zero emissions vehicles under the ACT Government Fleet Procurement and Management Policy and are counted as ZEVs in reporting.

Table 26: Sustainable Development Performance: 2021-22 and previous financial year

Indicator as of 30 June	Unit	Current FY 2021-22	Previous FY 2020-21	Percentage change (%)
<b>Stationary energy usage</b>				
Electricity use	Kilowatt hours	35,075,142	38,519,791	-8.9%
Natural gas use (non-transport)	Megajoules	48,139,473	52,378,703	-8.1%
Diesel use (non-transport)	Kilolitres	n/a	n/a	n/a
<b>Transport fuel usage – TCCS Fleet</b>				
Electric vehicles	Number	9	8	12.5%
Hybrid vehicles	Number	8	11	-27.3%
Hydrogen vehicles	Number	7	0	100.0%
Total number of vehicles	Number	446	406	9.9%
Fuel use – Petrol	Kilolitres	45	44	1.5%
Fuel use – Diesel	Kilolitres	1,348	1,026	31.4%
Fuel use – Liquid Petroleum Gas (LPG)	Kilolitres	n/a	n/a	n/a
Fuel use – Compressed Natural Gas (CNG)	Gigajoules	n/a	n/a	n/a
<b>Transport fuel usage – Transport Canberra Bus Fleet/ACTION</b>				
Electric vehicles	Number	0	0	0.0%
Hybrid vehicles	Number	0	0	0.0%
Hydrogen vehicles	Number	0	0	0.0%
Total number of vehicles	Number	454	455	-0.2%
Fuel use – Petrol	Kilolitres	n/a	n/a	n/a
Fuel use – Diesel	Kilolitres	10,871	11,865	-8.4%
Fuel use – Liquid Petroleum Gas (LPG)	Kilolitres	n/a	n/a	n/a
Fuel use – Compressed Natural Gas (CNG)	Gigajoules	82,058	90,583	-9.4%
<b>Water usage</b>				
Water use	Kilolitres	625,546	1,142,479	-45.2%
<b>Resource efficiency and waste</b>				
Reams of paper purchased	Reams	2,704	3,972	-31.9%
Recycled content of paper purchased	Percentage	43%	42%	3.8%
Waste to landfill	Litres	9,132,211	14,386,711	-36.5%
Co-mingled material recycled	Litres	591,551	252,066	134.7%
Paper & Cardboard recycled (incl. secure paper)	Litres	390,661	422,609	-7.6%
Organic material recycled	Litres	24,910	38,786	-35.8%
<b>Greenhouse gas emissions</b>				
Emissions from natural gas use (non-transport)	Tonnes CO <sub>2</sub> <sup>-e</sup>	2,335	2,480	-5.8%
Emissions from diesel use (non-transport)	Tonnes CO <sub>2</sub> <sup>-e</sup>	-	-	0.0%
Emissions from transport fuel use	Tonnes CO <sub>2</sub> <sup>-e</sup>	37,167	40,949	-9.2%
Emissions from refrigerants	Tonnes CO <sub>2</sub> <sup>-e</sup>	92	76	20.6%
Total emissions	Tonnes CO <sub>2</sub> <sup>-e</sup>	39,594	43,429	-8.8%



# C

## Part 2C Financial Management Reporting

# MANAGEMENT DISCUSSION AND ANALYSIS

## Transport Canberra and City Services Directorate For the Year Ended 30 June 2022

### DIRECTORATE FINANCIAL PERFORMANCE

The following assessment of the Directorate's financial performance is based on the net cost of services framework. Net cost of services facilitates an assessment of performance by showing the full cost and composition of resources consumed in conducting the operations of the Directorate. It shows the extent to which these costs were recovered through independent sources and the net cost of operations to the Territory.

The Directorate has not experienced any significant financial impacts as a result of the COVID-19 pandemic. The variances associated with the COVID-19 pandemic are explained within the relevant notes of the financial statements. Estimates presented below for 2022-23 through to 2024-25 are based on the 2021-22 Budget Papers.

The following financial information is based on audited financial statements for 2021-22 and 2020-21 and the 2021-22 Original Budget.

### Risk Management

The Directorate's Executive Board is responsible for identifying and managing the strategic risk profile which includes key strategic and emerging risks related to organisational objectives. The strategic risk profile is supported by operational risk registers, which are managed in line with the Directorate's Risk Management Framework and Plan. Risk management practices within the Directorate align with the ISO 31000:2018 Risk Management – Principles and Guidelines standard and the ACT Government Risk Management Policy 2021. Further information is included in Part 2B Risk Management of the Annual Report.

### Total Net Cost of Services

	Actual 2020-21	Budget 2021-22	Actual 2021-22	Forward Estimate 2022-23	Forward Estimate 2023-24	Forward Estimate 2024-25
	\$m	\$m	\$m	\$m	\$m	\$m
<b>Total Expenses</b>	719.6	728.9	767.4	711.1	715.9	721.9
<b>Total Own Source Revenue</b>	203.3	218.0	84.7	163.9	217.5	157.4
<b>Net Cost of Services</b>	<b>516.3</b>	<b>510.9</b>	<b>682.7</b>	<b>547.2</b>	<b>498.4</b>	<b>564.5</b>

### 1. Comparison to Original Budget

The Directorate's Net Cost of Services for 2021-22 of \$682.7 million was \$171.8 million higher than the original budgeted cost of \$510.9 million. This variance is explained in the Total Expenses and Total Own Source Revenue sections.

### 2. Comparison to Prior Year

Total Net Cost of Services for 2021-22 was \$166.4 million or 32.2% higher than the prior year amount of \$516.3 million. This variance is explained in the Total Expenses and Total Own Source Revenue sections.

### 3. Future Trends

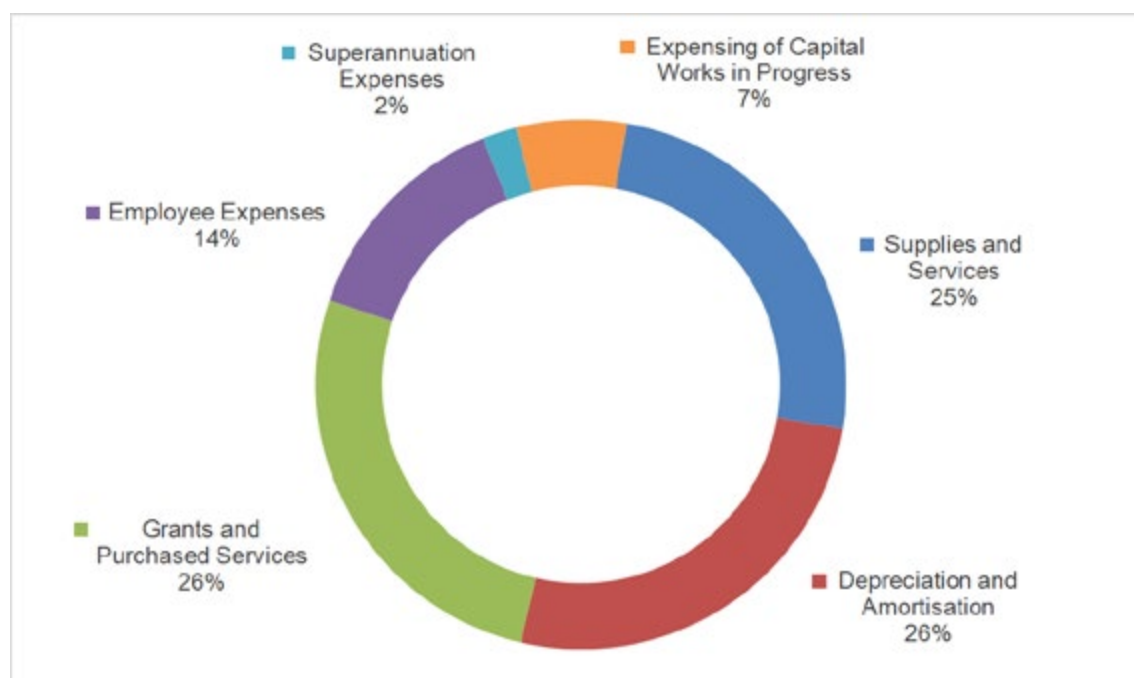
The Directorate's Net Cost of Services is expected to decrease by \$135.5 million in 2022-23 primarily due to an expected increase in Own Source Revenue resulting from asset contributions from other ACT Government entities. Over the forward estimates, the Net Cost of Services will fluctuate mainly due to the timing and amount of asset contributions from other ACT Government entities.

## Total Expenses

### 1. Components of Expenses

Figure 1 identifies the components of the Directorate's expenses for the year ended 30 June 2022.

**Figure 1 Components of Expenses**



## **2. Comparison to Original Budget**

Total expenses of \$767.4 million was \$38.5 million or 5.3% higher than the 2021-22 Original Budget of \$728.9 million. The higher than budgeted expenses were the result of:

- unbudgeted expensing of Capital Works in Progress costs (\$51.3 million). The Directorate expenses these costs, as they do not meet the asset recognition criteria under the Australian Accounting Standards. These costs are not budgeted as they are difficult to estimate;
- higher than budgeted Employee and Superannuation expenses (\$14.2 million) due to higher staff numbers resulting from the transition of contractors to staff to deliver the Directorate's operations and lower amounts of annual and long service leave taken during the COVID-19 pandemic; and
- higher than budgeted Grants and Purchased Services (\$9.9 million) due to additional funds transferred to TCO to meet operational needs.

These were partially offset by lower than budgeted Supplies and Services (\$34.9 million) due mainly to:

- lower contractors and consultancy expenses (\$15.5 million) due to the transition of contractors to staff to deliver the Directorate's operations (\$7.0 million) as previously mentioned and (\$8.5 million) relates to projects that are delayed and scheduled for completion in 2022-23;
- delays in the rehabilitation of the West Belconnen landfill site (\$11.5 million); and
- lower repairs and maintenance (\$3.4 million), of which some relate to projects that are delayed and scheduled for completion in 2022-23.

## **3. Comparison to Prior Year**

Total expenses were \$47.8 million or 6.6% higher than the previous year amount of \$719.6 million. This was mainly due to higher:

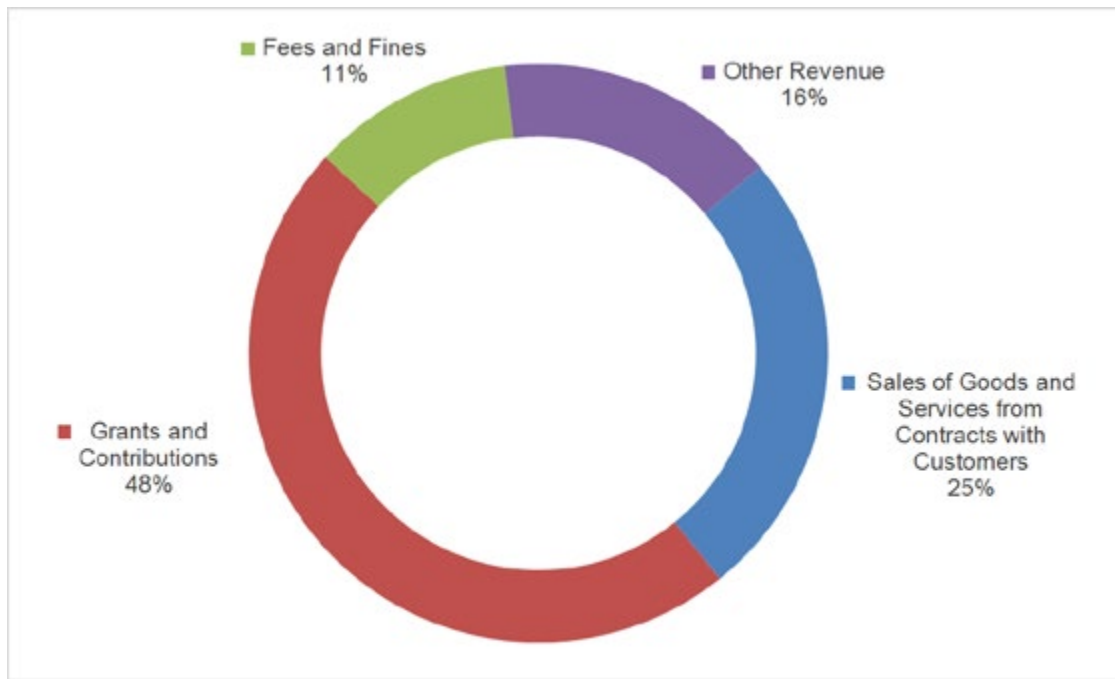
- expensing of Capital Works in Progress costs (\$37.7 million) as they did not meet the asset recognition criteria under the Australian Accounting Standards;
- Employee and Superannuation Expenses (\$6.7 million) mainly due to salary increases under the enterprise agreements and lower amounts of leave taken during the COVID-19 pandemic; and
- Grants and Purchased Services (\$6.0 million) mainly resulting from additional funding passed through to TCO in 2021-22 to offset the reduction in fare revenue due to the COVID-19 pandemic.

## Total Own Source Revenue

### 1. Components of Own Source Revenue

Figure 2 identifies the components of the Directorate's Own Source Revenue for the year ended 30 June 2022.

**Figure 2 Components of Own Source Revenue**



### 2. Comparison to Original Budget

Own Source Revenue of \$84.7 million was \$133.3 million or 61.1% lower than the 2021-22 Original Budget of \$218.0 million. The lower than budgeted Own Source Revenue was primarily the result of:

- Grants and Contributions (\$128.0 million) mainly due to lower than expected asset contributions from SLA and Private Developers; and
- Sales of Goods and Services from Contracts with Customers (\$6.2 million) mainly due to flow on impacts from the COVID-19 pandemic on rendering of services.

### 3. Comparison to Prior Year

Own Source Revenue of \$84.7 million was \$118.6 million or 58.3% lower than the previous year amount of \$203.3 million. The decrease is largely due to lower:

- Grants and Contributions (\$112.1 million) mainly resulting from less stormwater assets (Healthy Waterways) received in 2021-22 from EPSDD, and asset contributions from SLA and Private Developers; and



- Sales of Goods and Services from Contracts with Customers (\$3.8 million) mainly due to lower demand for linen services for hotels and accommodation facilities in the Canberra region due to the COVID-19 pandemic, and lower waste disposal activity associated with the Loose-fill Asbestos Insulation Eradication Scheme.

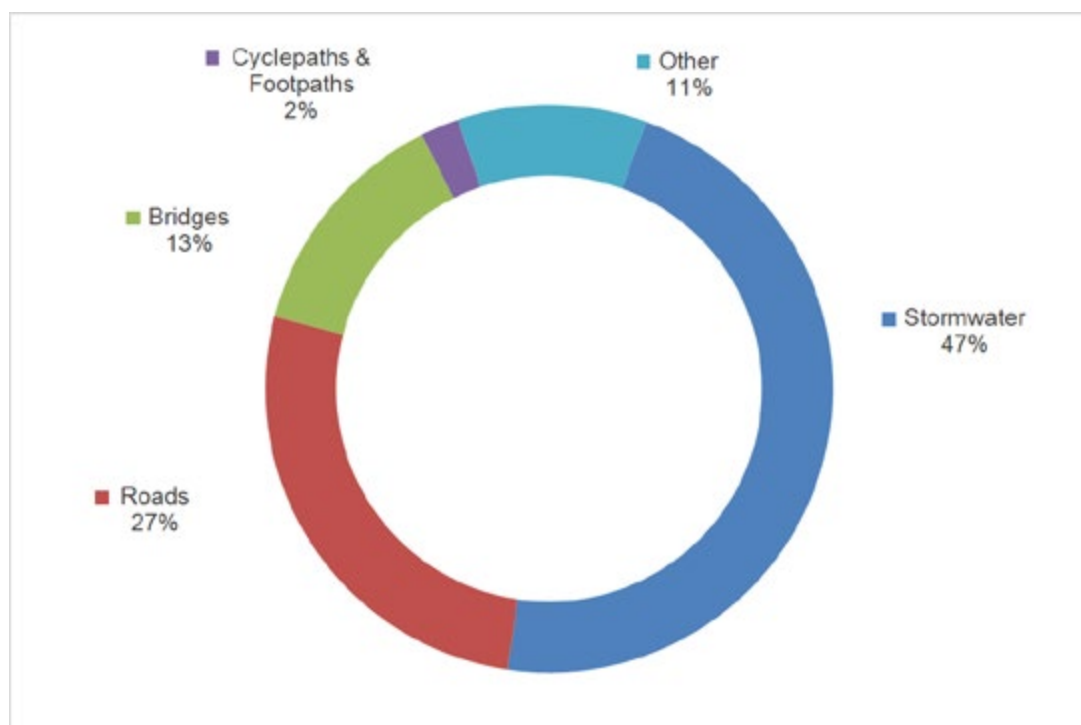
## DIRECTORATE FINANCIAL POSITION - TOTAL ASSETS

### 1. Components of Total Assets

At 30 June 2022, the Directorate had Total Assets of \$11.8 billion. 99.2% of its Total Assets related to Property, Plant and Equipment (\$11.7 billion).

The major component of Property, Plant and Equipment is Infrastructure Assets (\$7.9 billion). Figure 3 shows the major categories of Infrastructure Assets.

**Figure 3 Infrastructure Assets at 30 June 2022**



### 2. Comparison to Original Budget

Total Assets at 30 June 2022 were \$1.3 billion higher than the 2021-22 Original Budget of \$10.5 billion. The increase is mainly due to the revaluation increment of stormwater assets and land under roads.

### 3. Comparison to Prior Year

The Directorate's Total Assets were \$1.3 billion higher than the previous year's total of \$10.5 billion. The increase is explained as above.

## DIRECTORATE FINANCIAL POSITION - TOTAL LIABILITIES

### 1. Components of Total Liabilities

At 30 June 2022, the Directorate had Total Liabilities of \$127.8 million. Figure 4 indicates the major categories of the Directorate's liabilities.

**Figure 4 Total Liabilities at 30 June 2022**



### 2. Comparison to Original Budget

Total Liabilities of \$127.8 million were \$12.2 million higher than the Original Budget of \$115.6 million. This was mainly due to higher than budgeted Other Provisions (\$9.3 million) resulting from delays in the decommissioning and remediation of the Mugga Lane and West Belconnen landfill sites and an increase in Payables and Contract Liabilities (\$2.4 million).

### 3. Comparison to Prior Year

Total Liabilities were consistent with the previous year amount of \$127.1 million.

## TERRITORIAL STATEMENT OF INCOME AND EXPENSES

### Total Income and Expenses

The major categories of Territorial Income are commercial and industrial Waste Acceptance Fees and Dog Registration Fees. Total Expenses represents the transfers of income collected to the ACT Government.

	Actual 2020-21	Budget 2021-22	Actual 2021-22	Forward Estimate 2022-23	Forward Estimate 2023-24	Forward Estimate 2024-25
	\$m	\$m	\$m	\$m	\$m	\$m
<b>Total Expenses</b>	17.5	27.4	15.9	27.9	28.9	29.6
<b>Total Income</b>	17.5	27.4	15.9	27.9	28.9	29.6
<b>Operating Result</b>	-	-	-	-	-	-

### Comparison to the Original Budget

Total Territorial Income and Expenses of \$15.9 million was \$11.5 million (42.0%) lower than the Original Budget of \$27.4 million. This was mainly due to lower than anticipated Sale of Services from Contracts with Customers resulting from waste disposal fees not increasing in line with the budget due to the COVID-19 pandemic.

### Comparison to Prior Year

Total Income and Expenses were consistent with the previous year amount of \$17.5 million.

### Future trends

Expenses and income are expected to increase across the forward estimates in line with forecasted fee increases for waste disposal at the waste sites.

# MANAGEMENT DISCUSSION AND ANALYSIS

## TRANSPORT CANBERRA OPERATIONS

### For the Year Ended 30 June 2022

#### FINANCIAL PERFORMANCE

The following financial information is based on audited Financial Statements for the 2020-21 and 2021-22 financial years, 2021-22 Budget and the forward estimates contained in the 2021-22 Budget Papers.

As a result of the COVID-19 pandemic, TCO experienced a reduction in public transport fare revenue due to fewer passengers using public transport. There are no other significant financial impacts in 2021-22. Estimates presented below for 2022-23 through to 2024-25 are based on the 2021-22 Budget Papers.

#### Risk Management

The TCCS Executive Board is responsible for identifying and managing the strategic risk profile which includes key strategic and emerging risks related to organisational objectives. TCO supports the strategic risk profile by managing an operational risk register, which is managed in line with the TCCS Risk Management Framework and Plan. The risk management practices undertaken by TCO align with the ISO 31000:2018 Risk Management – Principles and Guidelines standard and the ACT Government Risk Management Policy 2021. Further information is included in Part 2B Risk Management of the Annual Report.

#### Operating Result

	Actual 2020-21 \$m	Original Budget 2021-22 \$m	Actual 2021-22 \$m	Forward Estimate 2022-23 \$m	Forward Estimate 2023-24 \$m	Forward Estimate 2024-25 \$m
<b>Total Expenses</b>	273.0	268.7	261.9	275.2	277.6	279.9
<b>Total Income</b>	226.4	232.5	225.0	237.1	241.1	243.2
<b>Income Tax Equivalents Income</b>	14.2	-	11.1	-	-	-
<b>Operating (Deficit)</b>	<b>(32.4)</b>	<b>(36.2)</b>	<b>(25.8)</b>	<b>(38.1)</b>	<b>(36.5)</b>	<b>(36.7)</b>

#### Operating Result Compared to Original Budget

The Operating Result for TCO was a deficit of \$25.8 million, which is \$10.4 million lower than the original budgeted deficit of \$36.2 million.

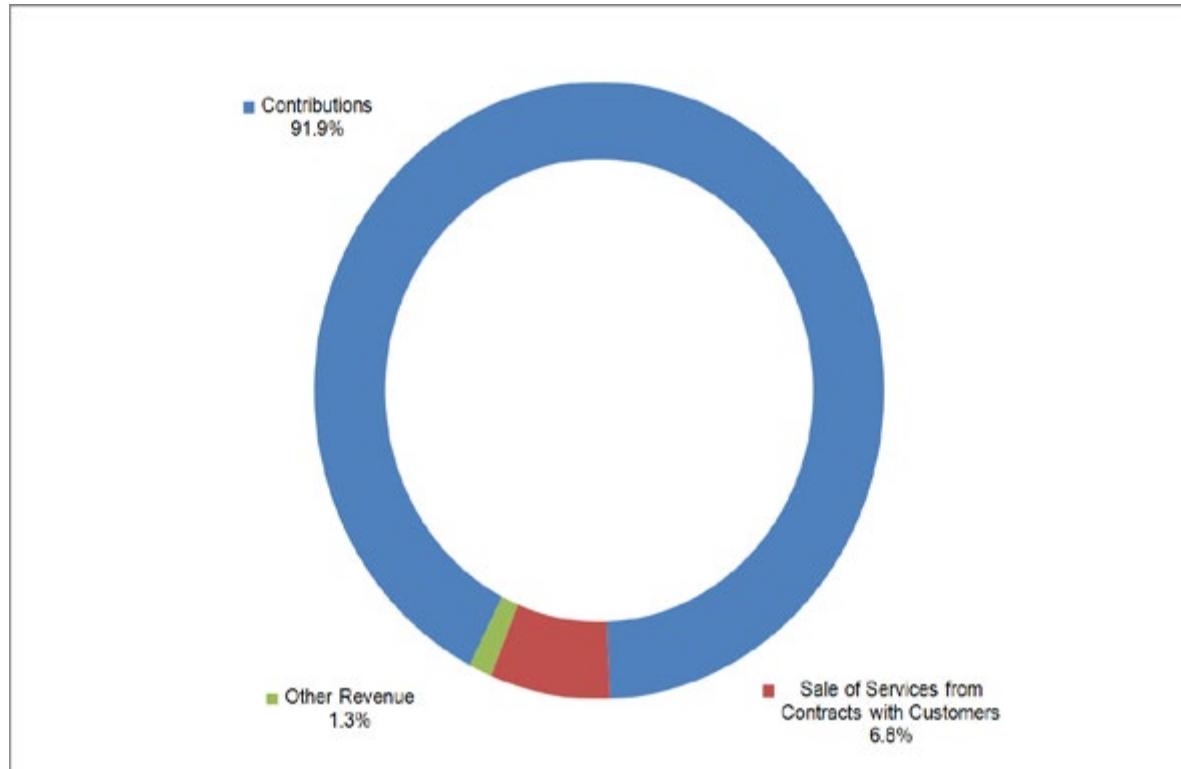
Total Income was \$225.0 million, which is \$7.5 million lower than the original budgeted revenue of \$232.5 million. Total Expenses were \$261.9 million, which is \$6.8 million lower than the original budgeted expenses of \$268.7 million.

## Total Income

### Components of Total Income

Figure 1 illustrates the components of Total Income for the year ended 30 June 2022.

**Figure 1 – Components of Income for 2021-22**



### Comparison to Original Budget

Income for the year ended 30 June 2022 was \$225.0 million, which was \$7.5 million lower than the original budgeted revenue of \$232.5 million. This was mainly due to a reduction in public transport fare revenue as a result of the COVID-19 pandemic, partially offset by additional Contributions received from TCCS.

### Comparison to Prior Year

Income in 2021-22 was consistent with the 2020-21 amount of \$226.4 million.

### Future Trends

Income in the forward years is expected to steadily increase in line with forecast indexation.

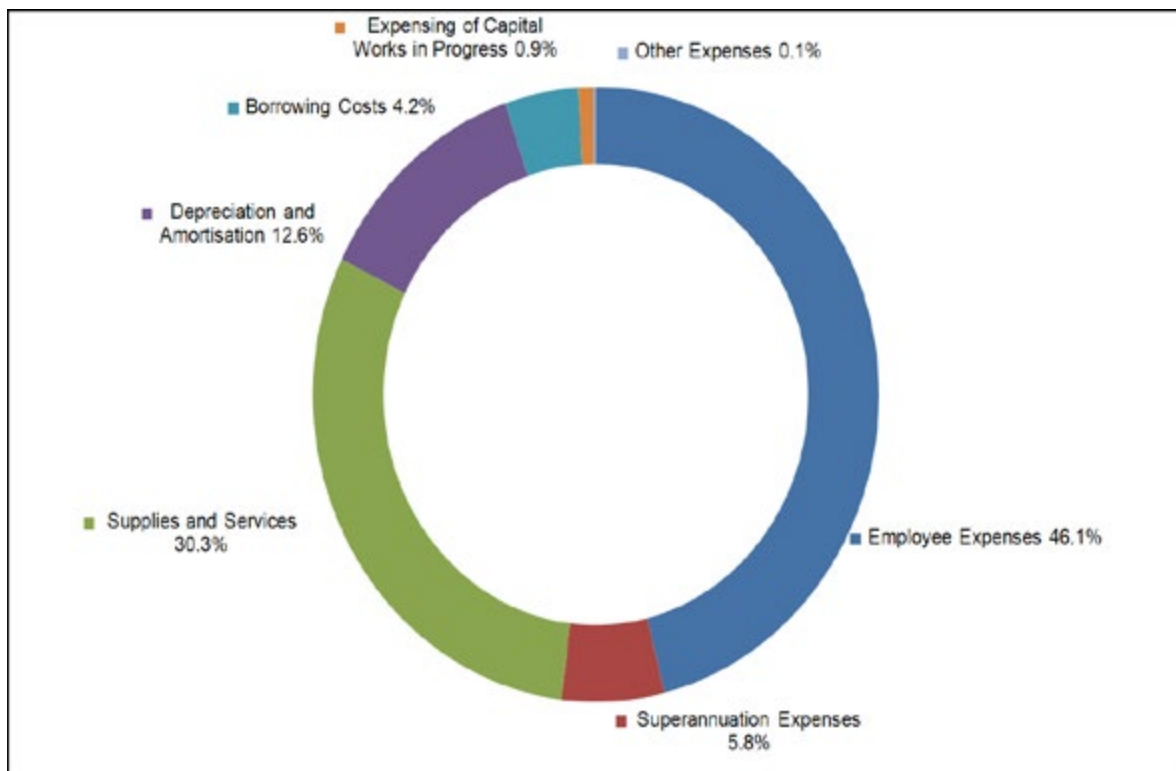


## Total Expenses

### Components of Expenditure

Figure 2 illustrates the components of Total Expenses for the year ended 30 June 2022.

**Figure 2 – Components of Expenditure for 2021-22**



### Comparison to Original Budget

Total expenditure of \$261.9 million was \$6.8 million lower than the original budget of \$268.7 million. This was largely the result of:

- Borrowing costs being \$7.1 million lower than the original budget due to refinancing of the service concession financial liability from 1 July 2021 at a lower interest rate;
- Supplies and Services expenses being \$4.6 million lower than original budget mainly due to lower Contractors and Consultants costs (\$2.5 million) due to delay in the commencement of consultancy work for Flexible Transport and Light Rail, and lower monthly service concession payment (\$1.1 million) due to delay in the implementation of the night peak additional services; and
- Depreciation and Amortisation being \$2.3 million lower than original budget mainly due to less than expected additions of buses and plant and equipment.

Partially offset by:

- Employee and superannuation expenses being \$5.3 million higher than original budget due to additional staff employed during the COVID-19 pandemic to undertake cleaning, and higher payroll tax; and
- unbudgeted Expensing of Capital Works in Progress of \$2.3 million. TCO expenses these costs as they do not meet the asset recognition criteria under the Australian Accounting Standard.

### **Comparison to Prior Year**

Total expenditure was \$11.1 million lower than the 2020-21 amount. This was mainly a result of:

- Expensing of Capital Works in Progress being \$9.5 million lower due to a one-off expensing of costs transferred from MPC in 2020-21 relating to the finalisation of light rail stage 1 construction; and
- Borrowing costs being \$7.9 million lower mainly due to refinancing of the service concession financial liability at a lower interest rate.

Partially offset by:

- Supplies and Services expenses being \$3.9 million higher mainly due to fuel expenditure as a result of an increase in fuel prices during 2021-22; and
- Employee and Superannuation expenses being \$3.6 million higher mainly due to salary increases under the enterprise agreements.

### **Future Trends**

Expenses in the forward years are expected to steadily increase in line with forecast indexation.

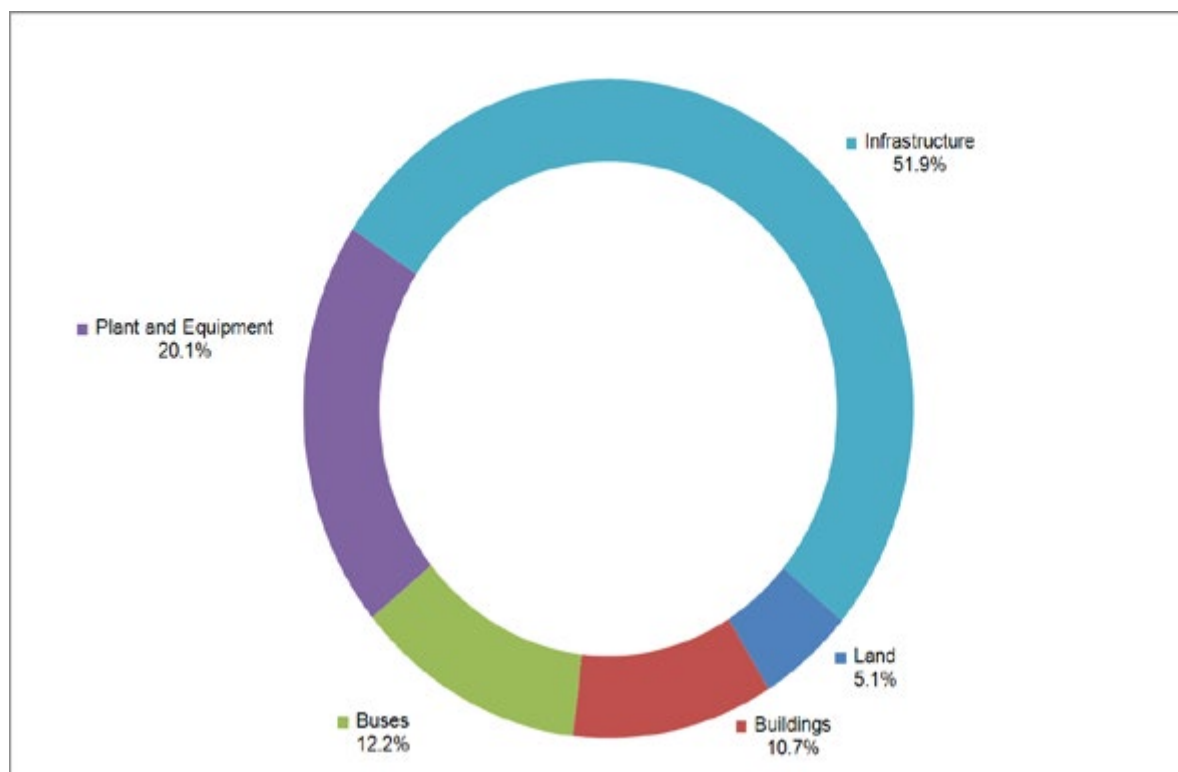
## *Transport Canberra Operations Financial Position – Total Assets*

### **Components of Total Assets**

At 30 June 2022, TCO had Total Assets of \$924.6 million. 97.4 percent of Total Assets related to Property, Plant and Equipment.

The components of Property, Plant and Equipment are summarised in Figure 3.

**Figure 3 – Components of Property, Plant and Equipment at 30 June 2022**



### **Comparison to Original Budget**

Assets at 30 June 2022 totalled \$924.6 million, and were \$62.3 million lower than the 2021-22 original budget of \$986.9 million. This was mainly due to the budget reflecting an asset revaluation increment (\$39.0 million – a revaluation of assets was not undertaken in 2021-22), and the deferral and delay of capital projects, including better buses to support the new bus network (\$19.5 million), Woden bus depot augmentation (\$2.0 million), and growing the public transport network (\$1.8 million).

### **Comparison to Prior Year**

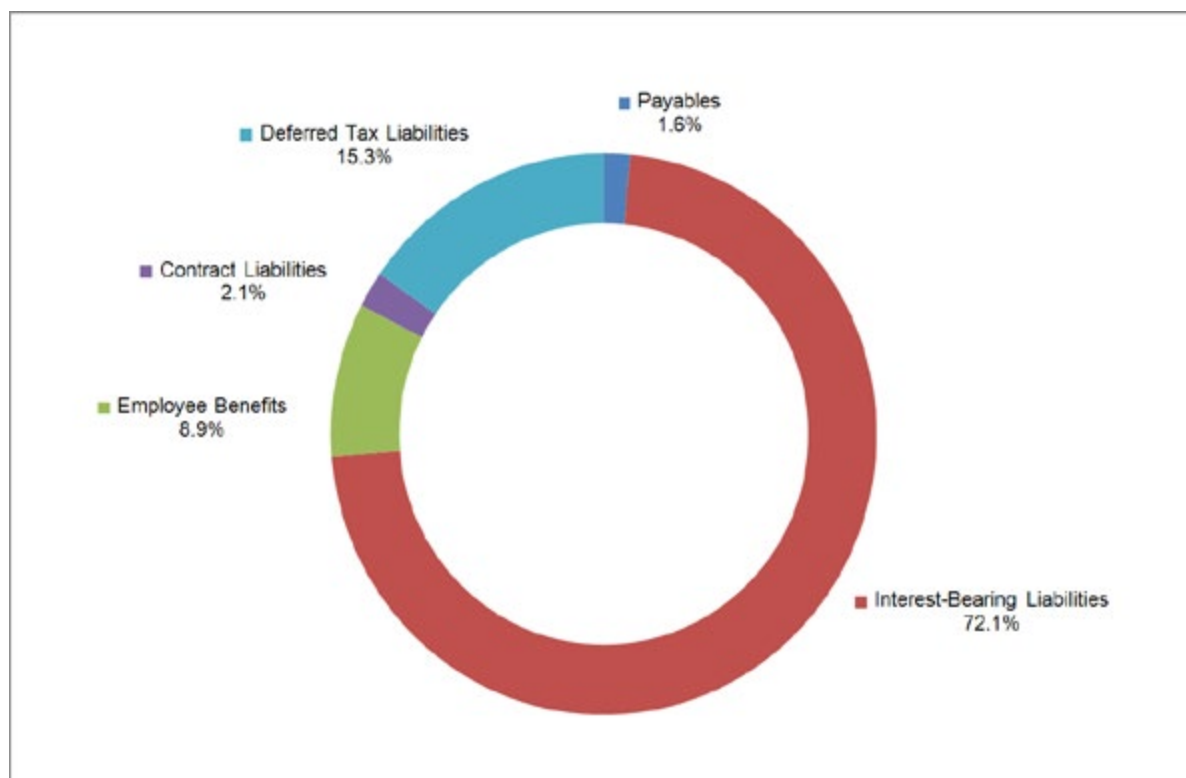
Total Assets at 30 June 2022 decreased by \$21.1 million from the prior year largely due to assets depreciating during the reporting period and less than expected additions of buses and plant and equipment, partially offset by the Mitchell Light Rail Stop transferred from MPC (\$11.4 million).

## *Transport Canberra Operations Financial Position - Total Liabilities*

### **Components of Total Liabilities**

Figure 4 illustrates the major components of Total Liabilities for the year ended 30 June 2022.

**Figure 4 – Components of Total Liabilities at 30 June 2022**



### **Comparison to Original Budget**

TCO's Total Liabilities at 30 June 2022 of \$412.7 million were \$6.0 million lower than the original budget of \$418.7 million due mainly to a decrease in Deferred Tax Liabilities resulting from the operating deficit incurred in the current year.

### **Comparison to Prior Year**

Total Liabilities of \$412.7 million is \$21.1 million lower than the 2020-21 result of \$433.7 million. This was mainly due to payments made for the Service Concession Arrangement liability (\$10.4 million) during the year and lower Deferred Tax Liabilities (\$11.1 million) resulting from the operating deficit incurred in the current year.

## INDEPENDENT AUDITOR'S REPORT

**To the Members of the ACT Legislative Assembly**

### Opinion

I have audited the financial statements of the Transport Canberra and City Services Directorate (Directorate) for the year ended 30 June 2022 which comprise the:

- Controlled financial statements – operating statement, balance sheet, statement of changes in equity, statement of cash flows, and controlled statement of appropriation;
- Territorial financial statements – statement of income and expenses on behalf of the Territory, statement of assets and liabilities on behalf of the Territory, and statement of cash flows on behalf of the Territory; and
- Notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements:

- (i) present fairly, in all material respects, the Directorate's financial position as at 30 June 2022, and its financial performance and cash flows for the year then ended; and
- (ii) are presented in accordance with the *Financial Management Act 1996* and comply with the Australian Accounting Standards.

### Basis for opinion

I conducted the audit in accordance with the Australian Auditing Standards. My responsibilities under the standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of this report.

I am independent of the Directorate in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (Code). I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinion.

### Responsibilities of the Directorate for the financial statements

The Director-General is responsible for:

- preparing and fairly presenting the financial statements in accordance with the *Financial Management Act 1996* and the relevant Australian Accounting Standards;
- determining the internal controls necessary for the preparation and fair presentation of the financial statements so that they are free from material misstatements, whether due to error or fraud; and
- assessing the ability of the Directorate to continue as a going concern and disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting in preparing the financial statements.



### Auditor's responsibilities for the audit of the financial statements

Under the *Financial Management Act 1996*, the Auditor-General is responsible for issuing an audit report that includes an independent opinion on the financial statements of the Directorate.

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the Directorate's internal controls;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directorate;
- conclude on the appropriateness of the Directorate's use of the going concern basis of accounting and, based on audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Directorate's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in this report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of this report. However, future events or conditions may cause the Directorate to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether they represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Director-General regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Michael Harris  
ACT Auditor-General  
28 September 2022

**Transport Canberra and City Services Directorate**  
**Financial Statements**  
**For the Year Ended 30 June 2022**

**Statement of Responsibility**

In my opinion, the Transport Canberra and City Services Directorate's (Directorate's) financial statements fairly reflect the financial operations for the year ended 30 June 2022 and its financial position on that date.



Alison Playford

Director-General

Transport Canberra and City Services Directorate

28 September 2022

**Transport Canberra and City Services Directorate  
Financial Statements  
For the Year Ended 30 June 2022**

**Statement by the Chief Financial Officer**

In my opinion, the Transport Canberra and City Services Directorate's (Directorate's) financial statements have been prepared in accordance with the Australian Accounting Standards, are in agreement with its accounts and records and fairly reflect its financial operations for the year ended 30 June 2022 and the financial position on that date.

*Andrew Pedersen*

Andrew Pedersen  
Chief Financial Officer  
Transport Canberra and City Services Directorate  
28 September 2022

# **TRANSPORT CANBERRA AND CITY SERVICES DIRECTORATE**

## **CONTROLLED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
30 JUNE 2022**

# Transport Canberra and City Services Directorate

## Content Of Controlled Financial Statements

### For the Year Ended 30 June 2022

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 Balance Sheet  
 Statement of Changes in Equity  
 Statement of Cash Flows  
 Statement of Appropriation  
 Operating Statement for Output Class 1 - Transport Canberra  
 Operating Statement for Output Class 2 - City Services  
 Disaggregated Disclosure of Assets and Liabilities

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 Note 2 Basis of Preparation of the Financial Statements

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 Note 4 Grants and Contributions Revenue

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 Note 6 Supplies and Services  
 Note 7 Grants and Purchased Services  
 Note 8 Expensing of Capital Works in Progress  
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 Note 23 Contingent Liabilities and Contingent Assets  
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**Transport Canberra and City Services Directorate**  
**Operating Statement**  
**For the Year Ended 30 June 2022**

	<b>Note</b>	<b>Actual</b>	<b>Original</b>	<b>Actual</b>
	<b>No.</b>	<b>2022</b>	<b>Budget</b>	<b>2021</b>
		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Income</b>				
<i>Revenue</i>				
Controlled Recurrent Payments	#	467,491	476,568	463,863
Sales of Goods and Services from Contracts with Customers	3	21,460	27,644	25,249
Fees and Fines		9,582	7,062	11,252
Grants and Contributions Revenue	4	40,327	168,318	152,414
Other Revenue		13,331	14,930	14,402
<i>Total Revenue</i>		<u>552,191</u>	<u>694,522</u>	<u>667,180</u>
Gains from Disposal of Assets		929	-	508
<i>Total Gains</i>		<u>929</u>	<u>-</u>	<u>508</u>
<b>Total Income</b>		<b><u>553,120</u></b>	<b><u>694,522</u></b>	<b><u>667,688</u></b>
<b>Expenses</b>				
Employee Expenses	5	105,748	90,352	100,275
Superannuation Expenses	5	15,997	17,163	14,730
Supplies and Services	6	190,355	225,234	194,627
Depreciation and Amortisation	12	198,578	202,640	196,108
Grants and Purchased Services	7	202,482	192,621	196,448
Borrowing Costs		434	455	365
Expensing of Capital Works in Progress	8	51,345	-	13,641
Other Expenses		2,449	430	3,424
<b>Total Expenses</b>		<b><u>767,388</u></b>	<b><u>728,895</u></b>	<b><u>719,618</u></b>
<b>Operating Result</b>		<b><u>(214,268)</u></b>	<b><u>(34,373)</u></b>	<b><u>(51,930)</u></b>
<b>Other Comprehensive Result</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Increase in the Asset Revaluation Surplus	19	1,449,744	(95,377)	31,299
<b>Total Other Comprehensive Result</b>		<b><u>1,449,744</u></b>	<b><u>(95,377)</u></b>	<b><u>31,299</u></b>
<b>Total Comprehensive Result</b>		<b><u>1,235,476</u></b>	<b><u>(129,750)</u></b>	<b><u>20,631</u></b>

The above Operating Statement should be read in conjunction with the accompanying notes.

# Refer to the Statement of Appropriation.



**Transport Canberra and City Services Directorate**  
**Balance Sheet**  
**At 30 June 2022**

	<b>Note</b>	<b>Actual</b>	<b>Original</b>	<b>Actual</b>
	<b>No.</b>	<b>2022</b>	<b>Budget</b>	<b>2021</b>
		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Current Assets</b>				
Cash and Cash Equivalents	10	26,435	12,742	15,773
Receivables	11	10,807	15,206	16,101
Inventories		1,523	1,481	1,445
Other Assets		1,983	1,370	1,359
<b>Total Current Assets</b>		<b>40,748</b>	<b>30,799</b>	<b>34,678</b>
<b>Non-Current Assets</b>				
Property, Plant and Equipment	12	11,685,730	10,287,901	10,267,062
Capital Works in Progress	13	102,017	206,098	177,133
Intangible Assets		2,350	1,042	1,043
<b>Total Non-Current Assets</b>		<b>11,790,097</b>	<b>10,495,041</b>	<b>10,445,238</b>
<b>Total Assets</b>		<b>11,830,845</b>	<b>10,525,840</b>	<b>10,479,916</b>
<b>Current Liabilities</b>				
Payables	14	30,708	31,871	31,900
Contract Liabilities	14	6,185	2,650	2,614
Lease Liabilities	15	5,373	5,150	5,150
Employee Benefits	16	36,962	36,166	33,951
Other Provisions	17	11,150	10,063	10,063
Other Liabilities	18	3,724	3,781	3,782
<b>Total Current Liabilities</b>		<b>94,102</b>	<b>89,681</b>	<b>87,460</b>
<b>Non-Current Liabilities</b>				
Lease Liabilities	15	7,777	7,910	7,940
Employee Benefits	16	2,059	2,240	2,086
Other Provisions	17	15,611	7,445	17,508
Other Liabilities	18	8,280	8,336	12,118
<b>Total Non-Current Liabilities</b>		<b>33,727</b>	<b>25,931</b>	<b>39,652</b>
<b>Total Liabilities</b>		<b>127,829</b>	<b>115,612</b>	<b>127,112</b>
<b>Net Assets</b>		<b>11,703,016</b>	<b>10,410,228</b>	<b>10,352,804</b>
<b>Equity</b>				
Accumulated Funds		5,847,284	6,099,617	5,946,816
Asset Revaluation Surplus	19	5,855,732	4,310,611	4,405,988
<b>Total Equity</b>		<b>11,703,016</b>	<b>10,410,228</b>	<b>10,352,804</b>

The above Balance Sheet should be read in conjunction with the accompanying notes.

**Transport Canberra and City Services Directorate**  
**Statement of Changes in Equity**  
**For the Year Ended 30 June 2022**

		Accumulated Funds	Asset Revaluation Surplus	Total Equity	Original Budget
	Note No.	Actual 2022 \$'000	Actual 2022 \$'000	Actual 2022 \$'000	2022 \$'000
<b>Balance at 1 July 2021</b>		<b>5,946,816</b>	<b>4,405,988</b>	<b>10,352,804</b>	<b>10,353,583</b>
<b>Comprehensive Income</b>					
Operating Result		(214,268)	-	(214,268)	(34,373)
Increase/(Decrease) in the Asset Revaluation Surplus	19	-	1,449,744	1,449,744	(95,377)
<b>Total Comprehensive Result</b>		<b>(214,268)</b>	<b>1,449,744</b>	<b>1,235,476</b>	<b>(129,750)</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
Capital Injections <sup>a</sup>		129,040	-	129,040	228,446
Capital Payments to TCO		(14,304)	-	(14,304)	(42,053)
Net Assets Transferred in due to Administrative Arrangements	20	-	-	-	2
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>		<b>114,736</b>	<b>-</b>	<b>114,736</b>	<b>186,395</b>
<b>Balance at 30 June 2022</b>		<b>5,847,284</b>	<b>5,855,732</b>	<b>11,703,016</b>	<b>10,410,228</b>

The above Statement of Changes in Equity is to be read in conjunction with the accompanying notes.

- a) Capital Injections include capital payments of \$129.0 million mainly for the following projects: \$67.0 million for road upgrades and safety, \$12.2 million for Better Suburbs and Town Centres, \$10.5 million for Stormwater, \$3.4 million for Sportgrounds Facilities Upgrades, \$3.3 million for Active Travel, and \$2.9 million for Better Public Transport.

**Transport Canberra and City Services Directorate**  
**Statement of Changes in Equity – Continued**  
**For the Year Ended 30 June 2022**

		Accumulated Funds Actual 2021 \$'000	Asset Revaluation Surplus Actual 2021 \$'000	Total Equity Actual 2021 \$'000
	Note No.			
<b>Balance at 1 July 2020</b>		5,875,675	4,374,689	10,250,364
<b>Comprehensive Income</b>				
Operating Result		(51,930)	-	(51,930)
Increase in the Asset Revaluation Surplus	19	-	31,299	31,299
<b>Total Comprehensive Result</b>		<b>(51,930)</b>	<b>31,299</b>	<b>(20,631)</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>				
Capital Injections		139,760	-	139,760
Capital Payments to TCO		(16,024)	-	(16,024)
Net Liabilities Transferred in due to Administrative Arrangements	20	(665)	-	(665)
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>		<b>123,071</b>	<b>-</b>	<b>123,071</b>
<b>Balance at 30 June 2021</b>		<b>5,946,816</b>	<b>4,405,988</b>	<b>10,352,804</b>

The above Statement of Changes in Equity is to be read in conjunction with the accompanying notes.

**Transport Canberra and City Services Directorate**  
**Statement of Cash Flows**  
**For the Year Ended 30 June 2022**

	<b>Note No.</b>	<b>Actual 2022 \$'000</b>	<b>Original Budget 2022 \$'000</b>	<b>Actual 2021 \$'000</b>
<b>Cash Flows from Operating Activities</b>				
<b>Receipts</b>				
Controlled Recurrent Payments		467,491	476,568	463,863
Sales of Goods and Services from Contracts with Customers		29,154	26,343	26,855
Fees and Fines		9,942	7,383	10,514
Grants and Contributions Receipts		2,153	-	2,117
Goods and Services Input Tax Credits from ATO		26,720	20,558	29,874
Goods and Services Tax Collected from Customers		3,462	3,330	3,820
Other		12,488	16,294	10,836
<b>Total Receipts from Operating Activities</b>		<b>551,410</b>	<b>550,476</b>	<b>547,879</b>
<b>Payments</b>				
Employees		102,866	88,459	97,881
Superannuation		15,920	17,159	14,638
Supplies and Services		174,635	224,935	188,267
Grants and Purchased Services		202,482	192,621	196,442
Borrowing Costs		44	-	50
Goods and Services Tax Remitted to ATO		3,572	3,453	3,993
Goods and Services Tax Paid to Suppliers		25,422	20,405	30,964
Other		-	1	3,583
<b>Total Payments from Operating Activities</b>		<b>524,941</b>	<b>547,033</b>	<b>535,818</b>
<b>Net Cash Inflows from Operating Activities</b>	10	<b>26,469</b>	<b>3,443</b>	<b>12,061</b>
<b>Cash Flows from Investing Activities</b>				
<b>Receipts</b>				
Proceeds from Sale of Property, Plant and Equipment		957	-	472
<b>Total Receipts from Investing Activities</b>		<b>957</b>	<b>-</b>	<b>472</b>
<b>Payments</b>				
Purchase of Property, Plant and Equipment		6,065	13,228	5,631
Purchase of Capital Works in Progress		118,500	174,462	125,394
<b>Total Payments from Investing Activities</b>		<b>124,565</b>	<b>187,690</b>	<b>131,025</b>
<b>Net Cash (Outflows) from Investing Activities</b>		<b>(123,608)</b>	<b>(187,690)</b>	<b>(130,553)</b>

**Transport Canberra and City Services Directorate**  
**Statement of Cash Flows – Continued**  
**For the Year Ended 30 June 2022**

	Note No.	Actual 2022 \$'000	Original Budget 2022 \$'000	Actual 2021 \$'000
<b>Cash Flows from Financing Activities</b>				
<b>Receipts</b>				
Capital Injections		129,040	228,446	139,760
Receipts of Transferred Cash Balances from Administrative Arrangements		-	-	168
<b>Total Receipts from Financing Activities</b>		<b>129,040</b>	<b>228,446</b>	<b>139,928</b>
<b>Payments</b>				
Repayment of Borrowings		45	246	30
Repayment of Lease Liabilities - Principal		6,890	4,930	6,925
Capital Payments to TCO		14,304	42,053	16,024
<b>Total Payments from Financing Activities</b>		<b>21,239</b>	<b>47,229</b>	<b>22,979</b>
<b>Net Cash Inflows from Financing Activities</b>		<b>107,801</b>	<b>181,217</b>	<b>116,949</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>		10,662	(3,030)	(1,543)
Cash and Cash Equivalents at the Beginning of the Reporting Period		15,773	15,772	17,316
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	10	<b>26,435</b>	<b>12,742</b>	<b>15,773</b>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

# Transport Canberra and City Services Directorate

## Statement of Appropriation

### For the Year Ended 30 June 2022

#### Description and Material Accounting Policies relating to Controlled Recurrent Payments

Controlled Recurrent Payments (CRP) are revenues received from the ACT Government to fund the costs of delivering outputs. CRP are recognised when the Directorate gains control over the funding which is normally obtained upon the receipt of cash, given they do not contain enforceable and sufficiently specific performance obligations as defined by AASB 15 'Revenue from Contracts with Customers'.

Community Service Obligations revenue is received mainly for the TCO's public transport operations.

Capital injection appropriations are not recognised as income, but instead are recognised as equity injections and a cash inflow which is used to purchase/build an asset(s) or to reduce a liability(s).

#### Column Heading Explanations

The Original Budget column shows the amounts that appear in the Statement of Cash Flows in the Budget Papers. This amount also appears in the Statement of Cash Flows.

The Total Appropriated column is inclusive of all appropriation variations occurring after the Original Budget.

The Appropriation Drawn is the total amount of appropriation received by the Directorate during the year. This amount appears in the Statement of Cash Flows.

	Original Budget 2022 \$'000	Total Appropriated 2022 \$'000	Appropriation Drawn 2022 \$'000	Appropriation Drawn 2021 \$'000
<b>Controlled</b>				
Controlled Recurrent Payments <sup>a</sup>	284,552	283,976	276,182	268,909
Community Service Obligations <sup>b</sup>	192,016	192,016	191,309	194,954
Capital Injections	228,446	229,022	129,040	139,760
<b>Total Controlled Appropriation</b>	<b>705,014</b>	<b>705,014</b>	<b>596,531</b>	<b>603,623</b>

The above Statement of appropriation is to be read in conjunction with the accompanying notes.

a) The increase in the appropriation drawn in 2021-22 (\$7.3 million) is mainly due to:

- additional funding in 2021-22 for new initiatives (\$13.2 million), including better transport modelling, growing Canberra's urban forest, active travel investments and improvements to Coranderrk Street and Parkes Way roundabout to help improve traffic flow during the construction of light rail to Woden; partially offset by
- savings related to the delivery of waste programs in 2021-22 (\$6.0 million).

b) The decrease in the appropriation drawn in 2021-22 (\$3.6 million) is mainly due to not requiring additional funding from the ACT Government to compensate for a reduction in fare revenue resulting from the COVID-19 pandemic (\$9.7 million in 2020-21). This is offset by additional funding in 2021-22 for:

- light rail and bus operations (\$2.3 million); and
- employee related expenses (\$3.0 million).



**Transport Canberra and City Services Directorate  
Controlled Statement of Appropriation – Continued  
For the Year Ended 30 June 2022**

	Controlled Recurrent Payments (CRP) \$'000	Capital Injections (CI) \$'000
<b>Reconciliation of Appropriation for 2021-22</b>		
Original Appropriation	476,568	228,446
Transfer of Appropriation (FMA s14b)	(576)	576
<b>Total Appropriated</b>	<b>475,992</b>	<b>229,022</b>
Undrawn Funds	(8,501)	(99,982)
<b>Total Appropriation Drawn</b>	<b>467,491</b>	<b>129,040</b>

**Variance between Total Appropriated and Appropriation Drawn**

**Controlled Recurrent Payments**

Undrawn Controlled Recurrent Payments are mainly related to delays associated with procurement and stakeholder consultation in order to progress feasibility and design studies (\$4.3 million) and delays in receiving work approvals required to progress construction projects (\$3.1 million).

**Capital Injections**

Capital Injections of \$100.0 million were undrawn mainly due to the deferral and delays of capital infrastructure projects. Significant undrawn projects included:

- Better buses to support the new bus network (\$19.4 million);
- Better connecting Belconnen and Gungahlin (\$7.4 million);
- Woden Bus Depot Augmentation (\$3.7 million);
- Road safety works (\$3.7 million);
- Bridges Renewal (\$3.4 million);
- Improving Online Platforms (\$3.2 million);
- John Gorton Drive and Molonglo River Bridge Crossing (\$3.2 million);
- Constructing the William Hovell Drive duplication (\$3.0 million);
- Rehabilitating landfill sites (\$2.9 million);
- Local Roads Community Infrastructure Program (\$2.5 million);
- Mawson stormwater and placemaking improvements (\$2.5 million);
- Growing Canberra's urban forest (\$1.9 million);
- Better Intersections (\$1.8 million); and
- Strengthening infrastructure supporting Canberra's new public transport network (\$1.5 million).

The remaining balance is related to capital infrastructure projects that are lower in value.

**Transport Canberra and City Services Directorate**  
**Operating Statement for Output Class 1 – Transport Canberra**  
**For the Year Ended 30 June 2022**

**Description**

**Output Class 1:** 'Transport Canberra' includes the Government subsidy received and paid to TCO for the operations of light rail and buses, and the strategic oversight of the public transport network and policy, public transport asset management and the Active Travel Office.

	<b>Actual 2022 \$'000</b>	<b>Original Budget 2022 \$'000</b>	<b>Actual 2021 \$'000</b>
<b>Income</b>			
<i>Revenue</i>			
Controlled Recurrent Payments	213,224	207,094	209,074
Sales of Goods and Services from Contracts with Customers	386	25	342
Grants and Contributions Revenue	935	776	730
Other Revenue	236	4	365
<i>Total Revenue</i>	<u>214,781</u>	<u>207,899</u>	<u>210,511</u>
Gains from Disposal of Assets	-	-	2
<i>Total Gains</i>	<u>-</u>	<u>-</u>	<u>2</u>
<b>Total Income</b>	<u><b>214,781</b></u>	<u><b>207,899</b></u>	<u><b>210,513</b></u>
<b>Expenses</b>			
Employee Expenses	5,893	7,307	7,304
Superannuation Expenses	1,051	1,546	1,094
Supplies and Services	4,715	8,118	4,747
Depreciation and Amortisation	27	107	19
Grants and Purchased Services	201,087	191,695	194,653
Expensing of Capital Works in Progress	55	-	-
Other Expenses	9	-	503
<b>Total Expenses</b>	<u><b>212,837</b></u>	<u><b>208,773</b></u>	<u><b>208,320</b></u>
<b>Operating Result</b>	<u><b>1,944</b></u>	<u><b>(874)</b></u>	<u><b>2,193</b></u>

# Transport Canberra and City Services Directorate

## Operating Statement for Output Class 2 – City Services

### For the Year Ended 30 June 2022

#### Description

**Output Class 2:** 'City Services' includes:

- **2.1: Roads and Infrastructure** – management of the Territory's roads and associated assets, stormwater infrastructure, community paths, bridges, traffic signals, streetlights and car parks. This Output also includes the provision of asset information services, transport regulation and safety, capital works and development approvals relating to the acceptance of new infrastructure assets.
- **2.2: Library Services** – provision of library services to the community through Libraries ACT branches, home library service, the ACT Virtual Library and the Heritage Library.
- **2.3: Waste and Recycling** – provision of domestic waste, recyclables and green waste collection services, operation of resource management and recycling centres, development of waste policy, and implementation and evaluation of waste management programs.
- **2.4: City Maintenance and Services** – planning and management of the Territory's parks and urban open space system including associated community infrastructure, maintaining the look and feel of the city, and managing the urban forest and sports ground facilities. This Output also includes advice, education and compliance services in relation to municipal ranger functions, domestic animal management, plant and animal licensing and the Yarralumla Nursery.
- **2.5: Capital Linen Service** – provides linen services to a range of customers including public and private hospitals, health and aged care providers, hotels, restaurants, major tourist attractions, educational institutions and emergency services.

	Actual 2022 \$'000	Original Budget 2022 \$'000	Actual 2021 \$'000
<b>Income</b>			
<i>Revenue</i>			
Controlled Recurrent Payments	254,267	269,474	254,789
Sales of Goods and Services from Contracts with Customers	21,630	27,619	25,220
Fees and Fines	9,583	7,062	11,252
Grants and Contributions Revenue	39,392	167,542	151,684
Other Revenue	15,739	14,926	22,251
<i>Total Revenue</i>	340,611	486,623	465,196
Gains from Disposal of Assets	929	-	506
<i>Total Gains</i>	929	-	506
<b>Total Income</b>	<b>341,540</b>	<b>486,623</b>	<b>465,702</b>
<b>Expenses</b>			
Employee Expenses	99,667	83,045	92,996
Superannuation Expenses	14,933	15,617	13,636
Supplies and Services	189,042	217,116	198,362
Depreciation and Amortisation	198,551	202,533	196,089
Grants and Purchased Services	1,395	926	1,795
Borrowing Costs	434	455	365
Expensing of Capital Works in Progress	51,290	-	13,641
Other Expenses	2,440	430	2,941
<b>Total Expenses</b>	<b>557,752</b>	<b>520,122</b>	<b>519,825</b>
<b>Operating Result</b>	<b>(216,212)</b>	<b>(33,499)</b>	<b>(54,123)</b>

# Transport Canberra and City Services Directorate

## Financial Statements For the Year Ended 30 June 2022

### Disaggregated Disclosure of Assets and Liabilities

At 30 June 2022

	Output Class 1 Transport Canberra \$'000	Output Class 2 City Services \$'000	Total \$'000
<b>Current Assets</b>			
Cash and Cash Equivalents	-	26,435	26,435
Receivables	27	10,780	10,807
Inventories	-	1,523	1,523
Other Assets	-	1,983	1,983
<b>Total Current Assets</b>	<b>27</b>	<b>40,721</b>	<b>40,748</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	-	11,685,730	11,685,730
Capital Works in Progress	-	102,017	102,017
Intangible Assets	-	2,350	2,350
<b>Total Non-Current Assets</b>	<b>-</b>	<b>11,790,097</b>	<b>11,790,097</b>
<b>Total Assets</b>	<b>27</b>	<b>11,830,818</b>	<b>11,830,845</b>
<b>Current Liabilities</b>			
Payables	-	30,708	30,708
Contract Liabilities	-	6,185	6,185
Lease Liabilities	-	5,373	5,373
Employee Benefits	427	36,535	36,962
Other Provisions	-	11,150	11,150
Other Liabilities	-	3,724	3,724
<b>Total Current Liabilities</b>	<b>427</b>	<b>93,675</b>	<b>94,102</b>
<b>Non-Current Liabilities</b>			
Lease Liabilities	-	7,777	7,777
Employee Benefits	49	2,010	2,059
Other Provisions	-	15,611	15,611
Contract Liabilities	-	8,280	8,280
<b>Total Non-Current Liabilities</b>	<b>49</b>	<b>33,678</b>	<b>33,727</b>
<b>Total Liabilities</b>	<b>476</b>	<b>127,353</b>	<b>127,829</b>
<b>Net (Liabilities)/Assets</b>	<b>(449)</b>	<b>11,703,465</b>	<b>11,703,016</b>

# Transport Canberra and City Services Directorate Financial Statements For the Year Ended 30 June 2022

## Disaggregated Disclosure of Assets and Liabilities – Continued

At 30 June 2021

	Output Class 1 Transport Canberra \$'000	Output Class 2 City Services \$'000	Total \$'000
<b>Current Assets</b>			
Cash and Cash Equivalents	-	15,773	15,773
Receivables	16	16,085	16,101
Inventories	-	1,445	1,445
Other Assets	-	1,359	1,359
<b>Total Current Assets</b>	<b>16</b>	<b>34,662</b>	<b>34,678</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	-	10,267,062	10,267,062
Capital Works in Progress	-	177,133	177,133
Intangible Assets	-	1,043	1,043
<b>Total Non-Current Assets</b>	<b>-</b>	<b>10,445,238</b>	<b>10,445,238</b>
<b>Total Assets</b>	<b>16</b>	<b>10,479,900</b>	<b>10,479,916</b>
<b>Current Liabilities</b>			
Payables	215	31,685	31,900
Contract Liabilities	-	2,614	2,614
Lease Liabilities	-	5,150	5,150
Employee Benefits	202	33,749	33,951
Other Provisions	-	10,063	10,063
Other Liabilities	-	3,782	3,782
<b>Total Current Liabilities</b>	<b>417</b>	<b>87,043</b>	<b>87,460</b>
<b>Non-Current Liabilities</b>			
Lease Liabilities	-	7,940	7,940
Employee Benefits	68	2,018	2,086
Other Provisions	-	17,508	17,508
Other Liabilities	-	12,118	12,118
<b>Total Non-Current Liabilities</b>	<b>68</b>	<b>39,584</b>	<b>39,652</b>
<b>Total Liabilities</b>	<b>485</b>	<b>126,627</b>	<b>127,112</b>
<b>Net (Liabilities)/Assets</b>	<b>(469)</b>	<b>10,353,273</b>	<b>10,352,804</b>

# **Transport Canberra and City Services Directorate**

## **Notes to and Forming Part of the Financial Statements**

### **For the Year Ended 30 June 2022**

#### **NOTE 1 OBJECTIVES OF THE DIRECTORATE**

##### **Operations and Principal Activities**

The Directorate assists Canberrans to move around the city and provides high quality city services to the community. Delivery of these services is citizen-focused with a goal of improving the liveability of our city through the provision of core services and an integrated transport network, ensuring Canberra remains a great place to live, work and relax.

The Directorate delivers services to create an attractive cityscape filled with high quality amenities, an effective road network, an integrated public transport system, and other city services which are necessary to support a growing community as well as attract tourism and business investment to the region.

The Directorate is responsible for the planning, building and maintenance of many of the ACT Government's infrastructure assets such as roads, bridges, cycling and community paths, and the streetlight network. It also plays an important role in managing the city's open space, parks, neighbourhood play areas and playground equipment, sportsgrounds, recreational facilities, and local shops. The Directorate improves community safety by making ACT roads safer for all users including vulnerable users.

The range of community services delivered by the Directorate includes libraries, waste and recycling services, safer walking and cycling around schools and city amenity. In designing and delivering these services, the Directorate strives to make them accessible for all members of the community.

The Directorate strives to continually improve public transport outcomes, providing an integrated light rail and bus network that is convenient, efficient, affordable, sustainable, and reliable.

Capital Linen Service, Domestic Animal Services, Yarralumla Nursery and Birrigai Outdoor School are also managed by the Directorate. The Directorate has administrative oversight responsibility for the Cemeteries and Crematoria Authority which operates the Woden, Gungahlin, and Hall cemeteries. The Cemeteries Authority is a separate reporting entity that prepares separate financial statements which are annexed to the Directorate's Annual Report.

TCO, Canberra's public transport provider, is also part of the Directorate. TCO is a public trading enterprise within the Directorate. TCO is a separate reporting entity with its own financial information, strategic and accountability indicators and reports separately within the Directorate's Annual Report.



# **Transport Canberra and City Services Directorate**

## **Notes to and Forming Part of the Financial Statements**

### **For the Year Ended 30 June 2022**

#### **NOTE 2 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS**

##### **LEGISLATIVE REQUIREMENTS**

The *Financial Management Act 1996* (FMA) requires the preparation of annual financial statements for ACT Government Directorates.

The FMA, and the *Financial Management Guidelines* issued under the Act, requires a Directorate's financial statements to include:

- (i) an Operating Statement for the year;
- (ii) a Balance Sheet at the end of the year;
- (iii) a Statement of Changes in Equity for the year;
- (iv) a Statement of Cash Flows for the year;
- (v) a Statement of Appropriation for the year;
- (vi) an Operating Statement for each class of output for the year;
- (vii) the material accounting policies adopted for the reporting year; and
- (viii) other statements as necessary to fairly reflect the financial operations of the Directorate during the year and its financial position as at the end of the year.

These general-purpose financial statements have been prepared in accordance with:

- (i) Australian Accounting Standards; and
- (ii) ACT Accounting and Disclosure Policies.

##### **ACCRUAL ACCOUNTING**

The Financial Statements have been prepared using the accrual basis of accounting. The Financial Statements are prepared according to the historical cost convention, except for Property, Plant and Equipment, and Financial Instruments that are valued at fair value in accordance with the valuation policies applicable to the Directorate during the reporting period.

##### **GOING CONCERN**

At 30 June 2022, the Directorate's Current Liabilities (\$94.1 million) exceeded its Current Assets (\$40.7 million) by \$53.4 million. Whilst there have been deficits over the past few years, this is not considered a liquidity risk as the Directorate's cash needs are funded through an appropriation by the ACT Government on a cash-needs basis. This is consistent with the whole of Government cash management regime, which requires excess cash balances to be held centrally rather than within individual agency bank accounts.

**Transport Canberra and City Services Directorate  
Notes to and Forming Part of the Financial Statements  
For the Year Ended 30 June 2022**

**NOTE 2 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS –  
CONTINUED**

The 2021-22 Financial Statements have been prepared on a going concern basis as the Directorate provides essential services to ACT residents and is funded in the 2022-23 Budget and the Budget Papers include forward estimates for the Directorate.

**IMPACT OF COVID-19**

The Directorate has assessed the impact of the COVID-19 pandemic on the balances included in its financial statements. The recoverability of Receivables and values of its Property, Plant and Equipment are the two areas that may potentially be significantly impacted by the continuing COVID-19 pandemic. The Directorate has concluded that the COVID-19 pandemic has not had a material impact on either of these balances. The variances associated with changes in operations compared to budget and prior year resulting from the COVID-19 pandemic are explained within the relevant notes.

**CURRENCY**

These Financial Statements are presented in Australian dollars.

**INDIVIDUAL NOT-FOR-PROFIT REPORTING ENTITY**

The Directorate is an individual not-for-profit financial reporting entity.

**CONTROLLED AND TERRITORIAL ITEMS**

The Directorate produces Controlled and Territorial financial statements. The Controlled Financial Statements include income, expenses, assets and liabilities over which the Directorate has control. The Territorial Financial Statements include income, expenses, assets and liabilities that the Directorate administers on behalf of the ACT Government but does not control.

The purpose of the distinction between Controlled and Territorial is to enable an assessment of the Directorate's performance against the decisions it has made in relation to the resources it controls while maintaining accountability for all resources under its responsibility.

The basis of preparation described applies to both Controlled and Territorial Financial Statements except where specified otherwise.

**GLOSSARY**

Abbreviations used in the Financial Statements are based on the TCCS annual report glossary.

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 2 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS – CONTINUED**

**BUDGET FIGURES**

To facilitate a comparison with the Budget Papers, as required by the FMA, budget information included in the Original Budget Papers for 2021-22 has been presented in the Financial Statements.

The Original Budget figures for 2021-22 listed below have been updated to reclassify the amount to the relevant line items:

Statements	Line Items	Original Budget 2022 \$'000	Revised Budget 2022 \$'000	Description of Impacts
Balance Sheet	Receivables	16,123	15,206	There is no impact on Net Assets
	Payables	32,788	31,871	
Statement of Changes in Equity	Capital Injections	186,393	228,446	There is no impact on Total Transactions Involving Owners Affecting Accumulated Funds
	Capital Payments to TCO	-	(42,053)	
Statement of Cash Flows	Goods and Services Input Tax Credits from ATO	-	20,558	There is no impact on the relevant subtotal and Cash and Cash Equivalents at the End of the Reporting Period
	Goods and Services Tax Collected from Customers	-	3,330	
	Other Receipts	40,182	16,294	
	Goods and Services Tax Remitted to ATO	-	3,453	
	Goods and Services Tax Paid to Suppliers	-	20,405	
	Other Payments	23,859	1	
	Purchase of Property, Plant and Equipment	42,053	13,228	There is no impact on Cash and Cash Equivalents at the End of the Reporting Period
	Purchase of Capital Works in Progress	-	174,462	
	Capital Payments to TCO	187,690	42,053	

**PRIOR YEAR COMPARATIVES**

Comparative information has been disclosed in respect of the previous period for amounts reported in the financial statements, except where an Australian Accounting Standard does not require comparative information to be disclosed.

Where the presentation or classification of items in the financial statements is amended, the comparative amounts have been reclassified where practical. Where a reclassification has occurred, the nature, amount and reason for the reclassification is provided.

**ROUNDING**

All amounts in the Financial Statements have been rounded to the nearest thousand dollars (\$000).

**Transport Canberra and City Services Directorate  
Notes to and Forming Part of the Financial Statements  
For the Year Ended 30 June 2022**

**INCOME NOTES**

**MATERIAL ACCOUNTING POLICIES – INCOME**

**Income Recognition**

Revenue is recognised in accordance with AASB 15 'Revenue from Contracts with Customers' (AASB 15) where the contract is enforceable and contains sufficiently specific performance obligations, otherwise revenue is in the scope of AASB 1058 'Income of Not-for-Profit Entities' (AASB 1058).

**NOTE 3 SALES OF GOODS AND SERVICES FROM CONTRACTS WITH CUSTOMERS**

**Description and Material Accounting Policies relating to the Sale of Goods and Services**

Revenue recognised in this note is that within the scope of AASB 15. The Directorate has undertaken a review to determine whether the goods and services it provides need to be classified as revenue from contracts with customers in accordance with AASB 15. This review involved obtaining information about contracts and other arrangements to make an assessment about whether any of these arrangements fall within the scope of AASB 15. The Directorate then assessed its revenue from contracts with customers to determine the timing and nature of the satisfaction of performance obligations.

The Directorate earns revenue from providing goods and services to other ACT Government Entities and to the public. Revenue is based on the transfer of promised goods or services to customers at an amount that reflects the consideration in exchange for those goods or services. Revenue is recognised by applying a five-step model under AASB 15.

1. Identify the contract with the customer;
2. Identify the performance obligations;
3. Determine the transaction price;
4. Allocate the transaction price; and
5. Recognise revenue as or when control of the performance obligation is transferred to the customer.

The timing of the payment for sale of goods and rendering of services largely corresponds with the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability. The Directorate does not offer volume discounts to its customers.

**Rendering of Services**

Rendering of Services predominantly relates to the provision of linen and library services, hiring of sports grounds and community facilities, and Birrigai Outdoor School. The performance obligation for these revenue sources is the delivery of service to the customer. The Directorate meets its performance obligations and records revenue when the service is delivered to the customer.

**Transport Canberra and City Services Directorate  
Notes to and Forming Part of the Financial Statements  
For the Year Ended 30 June 2022**

**NOTE 3 SALES OF GOODS AND SERVICES FROM CONTRACTS WITH CUSTOMERS – CONTINUED**

**Acceptance Fees for Contaminated Waste**

Acceptance Fees for Contaminated Waste is for the disposal of waste relating to asbestos, animal carcasses and other waste requiring special burial arrangements. The performance obligation is the provision of landfill site access to a customer. The Directorate meets its performance obligations and records revenue at the time of disposal of contaminated waste at the landfill sites.

**Sale of Goods**

Sale of Goods largely relates to plant sales at the Yarralumla Nursery and green bin sales to ACT residents. The performance obligation is the supply of plants and green bins to a customer. Revenue is recognised on the transfer of physical possession to a customer.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Sales of Goods and Services from Contracts with Customers</b>		
Acceptance Fees for Contaminated Waste <sup>a</sup>	606	1,814
Rendering of Services <sup>b</sup>	19,005	21,036
Sale of Goods	1,849	2,399
<b>Total Sales of Goods and Services from Contracts with Customers</b>	<b>21,460</b>	<b>25,249</b>

a) The decrease (\$1.2 million) is mainly due to lower waste disposal activity associated with the Loose-fill Asbestos Insulation Eradication Scheme.

b) The decrease (\$2.0 million) is mainly due to lower demand for linen services (\$0.9 million) for hotels and accommodation facilities in the Canberra region due to the COVID-19 pandemic and a one-off contribution to a traffic signals upgrade from a third party (\$0.9 million) in 2020-21.

# **Transport Canberra and City Services Directorate**

## **Notes to and Forming Part of the Financial Statements**

### **For the Year Ended 30 June 2022**

#### **NOTE 4 GRANTS AND CONTRIBUTIONS REVENUE**

##### **Description and Material Accounting Policies relating to Grants and Contributions Revenue**

##### **Contributions Accounting Policy**

Revenue recognised in this note is that within the scope of AASB 1058 and based on the asset received (generally cash or other financial asset) at fair value.

When the Directorate receives an asset or services for significantly less than fair value, revenue is recognised on receipt of the asset / services. Where services are received, the expense is recognised in the line item to which it relates.

##### **Resources Received Free of Charge**

Goods and services received free of charge from ACT Government Entities are recognised as resources received free of charge, whereas goods and services received free of charge from entities external to the ACT Government are recognised as donations or contributions.

Services that are received free of charge are only recognised in the Operating Statement if they can be reliably measured and would have been purchased if not provided free of charge.

Legal Services were received free of charge from GSO for their representation of the Directorate in ACT Courts. The GSO provided the Directorate with the fair value of the services provided free of charge. As the Directorate had to defend these actions in court, it would have had to pay for these services had they not been received free of charge.

The Directorate is required by the ACT Government to use SS for its financial and HR processing. SS is part of CMTEDD. Given SS is directly appropriated by the ACT Government to provide certain services at a fixed cost to the Directorate, it means that the Directorate does not have to pay for these services.

MPC provides procurement and infrastructure delivery services to the Directorate free of charge. MPC is directly appropriated to deliver these services and as such, the Directorate is required to use these services. The fair value of these services provided are capitalised on the Balance Sheet as they are directly attributable to the creation of the assets for which the service is provided.

Other Services mainly relates to cost of teachers working at the Birrigai Outdoor School. The Directorate would have had to employ staff if they were not provided by ED. As such, these amounts have been recognised as resources received free of charge.

##### **Other Grants and Contributions**

Assets received from ACT Government entities and private developers represent infrastructure assets transferred to the Directorate. These assets include roads, bridges, storm water assets, footpaths, car parks, streetlights and paving. The Directorate is not required to provide any consideration in return for the contributed assets. The Directorate records these assets at transferor's book value and subsequently values these assets in accordance with the Directorate's accounting policies mentioned in Note 12 Property, Plant and Equipment. Timing of asset transfers is dependent on public and private sector developments.



**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 4 GRANTS AND CONTRIBUTIONS REVENUE – CONTINUED**

The Waste Education Fund Contribution is a community program run by the Directorate providing education on waste recycling opportunities. The fund receives contributions from private sector waste recycling entities. The Directorate is not required to provide any consideration in return for the contributed amounts.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Resources Received Free of Charge</b>		
Legal Services	1,525	1,400
Financial Services provided by SS	1,328	1,225
Human Resources Services provided by SS	949	961
Record Management Services provided by TRO	39	43
Project Management Services provided by MPC	984	-
Other Services	1,260	1,356
<b>Total Resources Received Free of Charge</b>	<b>6,085</b>	<b>4,985</b>
<b>Other Grants and Contributions</b>		
Grants and Contributions from ACT Government Entities <sup>a</sup>		
Assets Received from ACT Government Entities	25,276	129,339
Grants and Contributions from Non-ACT Government Entities		
Assets Received from Private Developers <sup>a</sup>	6,813	15,974
Waste Education Fund Contribution	2,016	1,557
Commonwealth Government Grants	88	-
Grants to Acquire or Construct Assets to be Controlled by TCCS	49	559
<b>Total Other Grants and Contributions</b>	<b>34,242</b>	<b>147,429</b>
<b>Total Grants and Contributions</b>	<b>40,327</b>	<b>152,414</b>

a) The decrease (\$113.2 million) is mainly due to the lower value of assets transferred from SLA (\$53.4 million), Private Developers (\$9.2 million) and stormwater assets (Healthy Waterways) from EPSDD (\$57.9 million) in 2020-21.

<b>Resources Provided Free of Charge</b>		
Subject Matter Expert Technical Advice provided to MPC	116	-
Network Operations Contact Person COVID-19 Site Coordination provided to HD	40	-
Economic Development Assistance for Business Support Grants provided to CMTEDD	13	-
<b>Total Resources Provided Free of Charge</b>	<b>169</b>	<b>-</b>

**Transport Canberra and City Services Directorate  
Notes to and Forming Part of the Financial Statements  
For the Year Ended 30 June 2022**

**EXPENSE NOTES**

**NOTE 5 EMPLOYEE AND SUPERANNUATION EXPENSES**

**Description and Material Accounting Policies Relating to Employee and Superannuation Expenses**

Employee benefits include:

- short-term employee benefits such as wages and salaries, annual leave loading, non-monetary benefits (e.g. vehicles) and applicable on-costs, if expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related services;
- other long-term benefits such as long service leave and annual leave; and
- termination benefits.

On-costs include annual leave, long service leave, superannuation and other costs that are incurred when employees take annual leave and long service leave.

Employees of the Directorate have different superannuation arrangements due to the type of superannuation scheme available at the time of commencing employment, including both defined benefit and defined contribution superannuation scheme arrangements.

For employees who are members of the defined benefit Commonwealth Superannuation Scheme (CSS) and Public Sector Superannuation Scheme (PSS), the Directorate makes employer superannuation contribution payments to the Territory Banking Account at a rate determined by CMTEDD. The Directorate also makes productivity superannuation contribution payments on behalf of these employees to the Commonwealth Superannuation Corporation, which is responsible for administration of the schemes.

For employees who are members of defined contribution superannuation schemes (the Public Sector Superannuation Scheme Accumulation Plan (PSSAP) and schemes of employee choice), the Directorate makes employer superannuation contribution payments directly to the employees' relevant superannuation fund.

All defined benefit employer superannuation contributions are recognised as expenses on the same basis as the employer superannuation contributions made to defined contribution schemes. The accruing superannuation liability obligations are expensed as they are incurred and extinguished as they are paid.

**Superannuation liability recognition**

For employees who are members of the defined benefit CSS or PSS, the employer superannuation liabilities for superannuation benefits payable upon retirement are recognised in the Financial Statements of the Superannuation Provision Account.

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 5 EMPLOYEE AND SUPERANNUATION EXPENSES - CONTINUED**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Wages and Salaries <sup>a</sup>	93,616	89,205
Annual Leave Expense <sup>b</sup>	7,869	6,265
Workers' Compensation Insurance Premium	2,387	2,507
Long Service Leave Expense	1,286	1,886
Payroll Tax	189	219
Other Employee Benefits and On-Costs	401	193
Superannuation to External Providers	9,132	8,482
Superannuation Contributions to the Territory Banking Account	6,230	5,563
Productivity Benefit	635	685
<b>Total Employee and Superannuation Expenses</b>	<b>121,745</b>	<b>115,005</b>
<b>Split of Employee and Superannuation Expenses</b>		
Total Employee Expenses	105,748	100,275
Total Superannuation Expenses	15,997	14,730
<b>Total Employee and Superannuation Expenses</b>	<b>121,745</b>	<b>115,005</b>

- a) The increase (\$4.4 million) is mainly due to higher salary rates under the enterprise agreements.
- b) The increase (\$1.6 million) is mainly due to an increase in the leave liabilities provision as a result of less leave taken through the COVID-19 pandemic.

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 6 SUPPLIES AND SERVICES**

**Description and Material Accounting Policies Relating to Supplies and Services**

***General - Supplies and Services***

Purchases of Supplies and Services generally represent the day-to-day running costs incurred in normal operations, recognised in the reporting period in which these expenses are incurred.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Contractors and Consultants	60,142	60,171
Repairs and Maintenance <sup>a</sup>	67,405	69,041
Buildings and Facilities Operating Costs <sup>b</sup>	19,925	23,316
Information Technology and Telecommunications	13,706	14,076
Consumables	5,668	6,121
Lease Costs	4,376	3,144
Insurance <sup>c</sup>	7,411	6,284
Finance, Human Resources and Procurement	3,389	3,223
Legal Costs	1,691	1,693
Communication, Printing and Publication	1,072	1,204
Other Human Resource Costs	1,181	1,684
Cost of Goods Sold	1,048	1,076
Staff Development and Training	1,094	1,185
Audit Fees	367	318
Other Supplies and Services	1,880	2,091
<b>Total Supplies and Services</b>	<b>190,355</b>	<b>194,627</b>

- a) The decrease (\$1.6 million) is mainly due to lower repairs and maintenance works undertaken for roads, bridges, and stormwater systems.
- b) The decrease (\$3.4 million) is mainly due to lower water charges for sportsgrounds as a result of above-average rainfall.
- c) The increase (\$1.1 million) is due to higher public liability insurance premiums.

**Transport Canberra and City Services Directorate  
Notes to and Forming Part of the Financial Statements  
For the Year Ended 30 June 2022**

**NOTE 7 GRANTS AND PURCHASED SERVICES**

**Description and Material Accounting Policies relating to Grants and Purchased Services**

Payments to TCO are provided for the provision of public transport services.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Recurrent Grants</b>		
Grants to Community Organisations	1,290	831
<b>Total Recurrent Grants</b>	<u>1,290</u>	<u>831</u>
<b>Purchased Services</b>		
Payments to TCO <sup>a</sup>	201,085	194,641
Payments to JACS	-	937
Other	107	39
<b>Total Purchased Services</b>	<u>201,192</u>	<u>195,617</u>
<b>Total Grants and Purchased Services</b>	<u><b>202,482</b></u>	<u><b>196,448</b></u>

- a) The increase (\$6.4 million) is mainly due to additional funding paid to TCO in 2021-22 to offset the reduction in fare revenue resulting from the COVID-19 pandemic.

**NOTE 8 EXPENSING OF CAPITAL WORKS IN PROGRESS**

**Description and Material Accounting Policies Relating to Expensing of Capital Works in Progress**

Expensing of Capital Works in Progress relates to the expensing of costs from capital projects that did not meet the asset recognition criteria under the Australian Accounting Standards. The Directorate expenses costs associated with studies, planning and design where there is no certainty of future project funding. Other activities typically expensed include demolition, utility works and landscaping.

Expensing of Capital Works in Progress <sup>a</sup>	51,345	13,641
<b>Total Expensing of Capital Works in Progress</b>	<u><b>51,345</b></u>	<u><b>13,641</b></u>

- a) The increase is mainly due to higher costs for studies, planning, design and demolition related primarily to the following projects: Monaro Highway Upgrade (\$10.9 million), New Woden Bus Depot (\$6.7 million), Road Safety (\$5.5 million), Active Travel (\$3.7 million), Better connecting Belconnen and Gungahlin (\$3.3 million), Streetlight Energy Performance (\$2.1 million), Pialligo Avenue Duplication (\$1.8 million); and John Gorton Drive, including the Molonglo River bridge (\$1.5 million).

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 9 WAIVERS, IMPAIRMENT LOSSES AND WRITE-OFFS**

**Description and Material Accounting Policies Relating to Waivers, Impairment Losses and Write-Offs**

***Impairment Losses – Non-Financial Assets***

Impairment loss expenses are recognised for inventories when their carrying amount is higher than their recoverable amount, with the difference between the two being the amount of the impairment loss. Impairment losses for inventories are recognised as an expense in the Operating Statement.

***Impairment Losses and Write-Offs – Accounts Receivables***

A matrix is used to calculate the amount of lifetime expected credit loss which factors practical and justifiable forward-looking information, including forecast economic changes expected to impact the Directorate's receivables. This method is based on the possibility of default events occurring over the lifetime of the loans.

Waivers, impairment losses and write-offs are included in other expenses.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Waivers</b>		
Waivers	-	182
<b>Total Waivers</b>	<b>-</b>	<b>182</b>
<b>Impairment Losses from Receivables</b>		
Expected Credit Loss Expense	316	92
<b>Total Impairment Losses</b>	<b>316</b>	<b>92</b>
<b>Write-Offs</b>		
Irrecoverable Debts	40	46
Inventory Write-Downs and Stock Losses	52	55
<b>Total Write-Offs</b>	<b>92</b>	<b>101</b>
<b>Total Waivers, Impairment Losses and Write-Offs</b>	<b>408</b>	<b>375</b>



# Transport Canberra and City Services Directorate

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2022

#### ASSETS NOTES

##### Material Accounting Policies - Assets

##### Assets – Current and Non-Current

Assets are classified as current where they are expected to be realised within 12 months after the reporting date. Assets which do not fall within the current classification are classified as non-current.

#### NOTE 10 CASH AND CASH EQUIVALENTS

##### Description and Material Accounting Policies Relating to Cash and Cash Equivalents

The Directorate holds a number of bank accounts with the Westpac Banking Corporation as part of the whole-of-government banking arrangements. As part of these arrangements, the Directorate does not receive any interest on these accounts, as all the accounts held are Set-Off Accounts except for the Inner North Reticulation Network bank account.

Cash includes cash at bank and cash on hand.

##### (a) Cash and Cash Equivalents

	2022 \$'000	2021 \$'000
Cash at Bank <sup>a</sup>	26,426	15,764
Cash on Hand	9	9
<b>Total Cash and Cash Equivalents</b>	<b>26,435</b>	<b>15,773</b>

- a) The increase (\$10.7 million) is mainly due to a decrease in Receivables of \$5.3 million and an increase in Payables and Contract Liabilities of \$2.4 million.

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 10 CASH AND CASH EQUIVALENTS – CONTINUED**

	2022 \$'000	2021 \$'000
<b>(b) Reconciliation of Cash and Cash Equivalents at the End of the Reporting Period in the Statement of Cash Flows to the Equivalent Items in the Balance Sheet</b>		
Total Cash and Cash Equivalents Recorded in the Balance Sheet	26,435	15,773
<b>Cash and Cash Equivalents at the End of the Reporting Period as Recorded in the Statement of Cash Flows</b>	<b>26,435</b>	<b>15,773</b>
<b>(c) Reconciliation of Operating Result to Net Cash Inflows from Operating Activities</b>		
Operating Result	(214,268)	(51,930)
<b>Add/(Less) Non-Cash Items</b>		
Depreciation and Amortisation	198,578	196,108
Expensing of Capital Works in Progress	51,345	13,641
Write-off/Loss on Disposal of Assets	118	172
Assets Transferred to Other ACT Government Entities	3,605	707
Assets Transferred from Other ACT Government Entities and Private Developers	(32,089)	(145,313)
Nominal Interest on leased Motor Vehicles	390	316
Provision for Waivers	-	(1,393)
<b>Other Non-Cash Items</b>		
Revaluation Losses on Intangible Assets	704	-
Transfers as a Result of Administrative Arrangements	-	(833)
<b>Add/(Less) Items Classified as Investing or Financing</b>		
Net (Gain) on Disposal of Non-Current Assets	(929)	(528)
Capital Works in Progress Accrued	9,060	(2,737)
Carbon Neutral Fund Loan from EPSDD	-	6
<b>Cash Before Changes in Operating Assets and Liabilities</b>	<b>16,514</b>	<b>8,216</b>
<b>Changes in Operating Assets and Liabilities</b>		
Decrease/(Increase) in Receivables	5,294	(3,735)
(Increase) in Inventories	(78)	(2)
(Increase) in Other Assets	(624)	(514)
Increase in Payables and Contract Liabilities	2,379	4,958
Increase in Employee Benefits	2,984	3,138
<b>Net Changes in Operating Assets and Liabilities</b>	<b>9,955</b>	<b>3,845</b>
<b>Net Cash Inflows from Operating Activities</b>	<b>26,469</b>	<b>12,061</b>

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 10 CASH AND CASH EQUIVALENTS – CONTINUED**

**(d) Reconciliation of liabilities arising from financing activities**

	<b>Lease Liabilities \$'000</b>
<b>2022</b>	
Carrying Amount at the Beginning of the Reporting Period	13,090
Cash Flow Changes:	
Cash paid	(6,890)
Non-Cash Changes:	
New Leases	6,560
Other Movements	390
<b>Carrying Amount at the End of the Reporting Period</b>	<b><u>13,150</u></b>
<b>2021</b>	
Carrying Amount at the Beginning of the Reporting Period	14,263
Cash Flow Changes:	
Cash paid	(6,925)
Non-Cash Changes:	
New Leases	5,521
Other Movements	231
<b>Carrying Amount at the End of the Reporting Period</b>	<b><u>13,090</u></b>

**Transport Canberra and City Services Directorate  
Notes to and Forming Part of the Financial Statements  
For the Year Ended 30 June 2022**

**NOTE 11 RECEIVABLES**

**Description and Material Accounting Policies Relating to Receivables**

Accounts Receivable (including trade and other receivables) are measured at amortised cost, with any adjustments to the carrying amount being recorded in the Operating Statement.

Accrued Revenue is revenue that is owed to the Directorate but has not been invoiced at the end of the reporting period.

**Impairment Loss - Receivables**

The expected credit loss represents the value of Trade Receivables the Directorate estimates will not be paid. The Directorate applied the simplified approach under AASB 9 'Financial Instruments', which uses a lifetime expected loss for all trade receivables.

The amount of the expected credit loss is recognised in the Operating Statement for Controlled Receivables and the Statement of Income and Expenses on behalf of the Territory for Territorial Receivables. When the Directorate ceases action to collect the debt as it considers that it will cost more to recover the debt than the debt is worth, impairment losses are written-off and receivables are reduced.

Receivables from other ACT Government Entities are expected to have low credit risks. Consequently, the ACT Government policy is that receivables collectable from other ACT Government Entities consolidated into the whole-of-government financial statements are not assessed for expected credit loss allowance.

**Significant Judgements and Estimates – Controlled Receivables**

The Directorate has made a significant estimate in the calculation of the expected credit loss allowance for Controlled Receivables in the Financial Statements. This significant estimate is based on grouping of receivables and the use of a provision matrix. The Directorate has determined there are four material groups for measuring expected credit losses based on the sale of goods and services. Furthermore, a provision matrix has been established based on its historical credit loss experience over the past four years and overdue balances at the end of the reporting period, adjusted for forward looking factors specific to its debtors and the economic environment.

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 11 RECEIVABLES – CONTINUED**

	2022 \$'000	2021 \$'000
<b>Current Receivables</b>		
Trade Receivables <sup>a</sup>	5,656	9,525
Less: Expected Credit Loss Allowance	(619)	(601)
	<b>5,037</b>	<b>8,924</b>
Other Receivables	29	2
Accrued Revenue	3,442	3,687
Net Goods and Services Tax Receivable	2,299	3,488
<b>Total Current Receivables</b>	<b>10,807</b>	<b>16,101</b>
<b>Total Receivables</b>	<b>10,807</b>	<b>16,101</b>

- a) The decrease (\$3.9 million) is mainly due to payments relating to the Jobs for Canberrans program (\$2.1 million) cost recovery from CMTEDD and Waste Recycling activities (\$1.0 million) received in 2021-22.

**Expected Credit Loss Allowance Provision Matrix**  
**Ageing of Receivables**

	Estimated total gross carrying amount at default \$'000	Accounts receivable expected credit loss allowance \$'000	Expected credit loss rate
<b>30 June 2022</b>			
Not overdue	5,904	19	0.32%
1-30 Days Past Due	422	29	6.52%
31-60 Days Past Due	485	6	1.13%
61-90 Days Past Due	24	-	1.39%
>91 Days Past Due	1,230	565	31.47%
Total	8,065	619	
<b>30 June 2021</b>			
Not overdue	4,949	4	0.09%
1-30 Days Past Due	624	1	0.22%
31-60 Days Past Due	46	24	33.94%
61-90 Days Past Due	90	1	1.06%
>91 Days Past Due	1,355	571	29.65%
Total	7,064	601	

The table above does not include any expected credit losses for receivables collectible from other ACT Government Entities and Net Goods and Services Tax Receivable.

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 11 RECEIVABLES – CONTINUED**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Reconciliation of the Loss Allowance</b>		
<b>Accounts receivable</b>		
Allowance for Impairment Losses at the Beginning of the Reporting Period	(601)	(740)
Recognised During the Reporting Period	(316)	(92)
Reduction in Allowance from Amounts Recovered During the Reporting Period	145	107
Reduction in Allowance from Write-off's During the Reporting Period	153	124
<b>Allowance for Impairment Losses at the End of the Reporting Period</b>	<b><u>(619)</u></b>	<b><u>(601)</u></b>



# Transport Canberra and City Services Directorate

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2022

#### NOTE 12 PROPERTY, PLANT AND EQUIPMENT

##### Description and Material Accounting Policies relating to Property, Plant and Equipment

Property, Plant and Equipment includes the following six classes of assets.

- **Land** includes leasehold land held by the Directorate but excludes land under infrastructure, urban open spaces, nature reserves, and land associated with community and heritage buildings. It also includes land restoration assets which are valued by Directorate officers based on estimates of future remediation costs.
- **Buildings** are structures that are separately identifiable from the land they are constructed upon. Buildings includes sporting facility pavilions, amenity blocks, bus interchanges, public toilets, sheds, warehouses, and office buildings.
- **Leasehold Improvements** are capital expenditure items incurred in relation to leased assets. Leasehold improvements represent fit-outs in leased buildings.
- **Plant and Equipment** includes park furniture, playgrounds, mobile plant, office and computer equipment, furniture and fittings, motor vehicles, and other mechanical and electronic equipment. Right-of-Use plant and equipment assets are included within the plant and equipment asset class.
- **Infrastructure Assets** are physical assets that typically have a long useful life and consist of a network of components, which enhance the productive capacity of the economy and support Government. Infrastructure assets held by the Directorate include stormwater assets, roads, bridges, community paths, community sporting facilities, streetlights, car parks, driveways, signs and barriers.
- **Heritage and Community Assets.** Heritage assets refer to assets that have unique cultural, historical, geographical, scientific or environmental attributes and that the Government intends to preserve indefinitely because of those attributes. A common feature of heritage assets is that they cannot be replaced and they are not usually available for sale or for redeployment. Heritage assets held by the Directorate include artworks, historical buildings, memorials and the heritage library collection. Community Assets are assets that are provided essentially for general community use or services. Community assets held by the Directorate include public parks and gardens, public sporting reserves, library materials and land under roads.

##### Acquisition and Recognition of Property, Plant and Equipment

Property, Plant and Equipment is initially recorded at cost.

Where Property, Plant and Equipment assets are acquired at no cost or minimal cost, cost is its fair value as at the date of acquisition. However, Property, Plant and Equipment assets acquired at no cost or minimal cost as part of a restructuring of administrative arrangements are measured at the transferor's book value.

Property, Plant and Equipment with a value of \$5,000 or greater, including groupings of like assets, are capitalised.

# Transport Canberra and City Services Directorate

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2022

#### NOTE 12 PROPERTY, PLANT AND EQUIPMENT – CONTINUED

##### Measurement of Property, Plant and Equipment After Initial Recognition

Property, Plant and Equipment are valued using the cost or revaluation model of valuation. Land, Buildings, Plant and Equipment, Infrastructure assets, Leasehold Improvements, and Community and Heritage assets are measured at fair value. Right-of-Use assets are measured at cost on initial recognition, where cost comprises the initial amount of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

Assets at fair value are revalued every three years. However, if at any time, the Directorate considers that the carrying amount of an asset materially differs from its fair value, then the asset will be re-valued regardless of when the last valuation took place. Any accumulated depreciation relating to Buildings, Plant and Equipment, Infrastructure, Leasehold Improvements, and Community and Heritage assets at the date of revaluation is written back against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Any accumulated depreciation relating to Land Restoration assets is restated proportionally with the change in the gross carrying amount so that the net carrying amount of those assets after revaluation equals its revalued amount.

The asset revaluations undertaken in 2021-22 were as per below:

Asset classes	Revaluations undertaken by
Plant and Equipment (Playgrounds and Water Tanks)	AON
Heritage and Community Assets (Land Under Roads)	Internal officers of the Directorate (based on ACT Revenue Office's land valuations)
Heritage and Community Assets (Library Materials, TV Transmitters, Artworks, Fountains, Memorials, Sculptures, Shelters (Parks) and Urban Open Spaces)	AON
Infrastructure Assets (Irrigation, Waste Infrastructure, Driveways, Shopping Centre Pavements, Stormwater, Community Paths, Bus Shelters, Bus Stops and Site Improvements)	Internal officers of the Directorate
Infrastructure Assets (Dams)	AON

##### Significant Judgements and Estimates

- 1) **Assets received from other ACT Government Entities:** The Directorate has made a significant judgement in relation to the fair value of assets received from other ACT Government Entities e.g. from SLA. Assets Received from other ACT Government Entities are disclosed in Note 4 Grants and Contributions and predominantly relate to completed infrastructure assets transferred to the Directorate for management and maintenance. However, as formal asset acceptance, which usually includes verification of physical assets to technical project documentation, can take more than 12 months, the inclusion of these assets into a revaluation process can be delayed. Given this delay, the assets are valued and recorded in the financial statements for the intervening period based on advice from the transferring entities.

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 12 PROPERTY, PLANT AND EQUIPMENT – CONTINUED**

**Significant Judgements and Estimates – Continued**

- 2) **Infrastructure Assets, Plant and Equipment, Leasehold Improvements, and Community and Heritage Assets:** The Directorate has made significant judgements and estimates in calculating depreciated replacement cost of Infrastructure Assets, Plant and Equipment, Leasehold Improvements, and Community and Heritage Assets. These assets are predominately valued based on depreciated replacement cost by writing-down gross replacement values to take into account the age of assets.

When valuing assets using depreciated replacement cost, the Directorate estimates the cost of components based on a variety of external inputs, which include engineering advice, industry indexes and recent internal capital works projects and assumes all assets within each class are constructed in an identical manner.

The age of the assets is predominately based on the age of the suburb in which they are located. Where available, asset age data relating to recent upgrades and replacements is used.

- 3) **Land and Buildings:** The fair value of Land and Buildings are determined by a qualified independent valuer. Land is valued using market-based evidence by appraisal. Buildings are valued using the depreciated replacement cost method.

Land restoration is valued by Directorate officers based on estimates of future remediation costs.

The Directorate has made significant estimates in calculating provisions for restoration of waste landfill sites. The provisions are calculated by determining expected future cash flows associated with the restoration works. The expected restoration and remediation dates for the Mugga Lane Landfill is late 2023-24, and the decommissioned West Belconnen Landfill and Parkwood Road Recycling Estate are 2024-25.

- 4) **Land Under Roads:** The Directorate has made a significant judgement in determining the fair value of land under roads (Community and Heritage Assets). The Valuer-General has issued a guidance note on the valuation method applicable for land under roads. This guidance states that 'Statutory Land Value' is the most feasible and efficient base for valuing land under roads.

In applying this Statutory Land Value Method, the fair value for land under roads is measured on an unimproved rateable land valuation basis. Under this method, a value per square metre of land is estimated by dividing the total unimproved value of rateable land in the Territory by the total area of the Territory.

- 5) **Useful lives of Property Plant and Equipment:** The Directorate has made a significant estimate in determining the useful lives of Property, Plant and Equipment. The estimate has been based on the historical experience of similar assets and in some cases has been based on valuations provided by the qualified independent valuer or estimates from Directorate officers. The useful lives of major assets are reviewed on an annual basis and any adjustments are made when considered necessary.

**Transport Canberra and City Services Directorate  
Notes to and Forming Part of the Financial Statements  
For the Year Ended 30 June 2022**

**NOTE 12 PROPERTY, PLANT AND EQUIPMENT – CONTINUED**

**Significant Judgements and Estimates – Continued**

- 6) **Impairment of Assets:** The Directorate assesses at each reporting date, whether there is any indication that an asset may be impaired. Assets are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

Assets are assessed for impairment having regard to a number of factors including obsolescence, future continuing use and physical damage based on management's assessment.

Any resulting impairment losses for Plant and Equipment, Land, Buildings, Leasehold Improvements, Infrastructure Assets, Community and Heritage Assets are recognised as a decrease in the available Asset Revaluation Surplus relating to these classes of assets. This is because these asset classes are measured at fair value and have an Asset Revaluation Surplus attached to them. Where the impairment loss is greater than the balance in the Asset Revaluation Surplus for the relevant class of asset, the difference is expensed in the Operating Statement.

Impairment losses for Intangible Assets are recognised in the Operating Statement, as these assets are carried at cost.

Non-financial assets that have previously been impaired are reviewed for possible reversal of impairment at each reporting date. A reversal of an impairment loss is recognised in Other Comprehensive Income and increases the Asset Revaluation Surplus for the relevant class of asset.

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 12 PROPERTY, PLANT AND EQUIPMENT – CONTINUED**

**Depreciation and Useful Life**

Amortisation is used in relation to intangible assets such as computer software and depreciation is applied to physical assets such as buildings, infrastructure assets, and plant and equipment including Right-of-Use assets.

Land, road earthworks (which are a component of roads assets included within the Infrastructure Asset class) and some community and heritage assets have an unlimited useful life and are therefore not depreciated.

Leasehold improvements and plant and equipment under lease are depreciated over the estimated useful life of each asset, or the unexpired period of the relevant lease, whichever is shorter.

The useful lives of all major assets held by the Directorate are reassessed on an annual basis.

All depreciation is calculated after first deducting any residual values which remain for each asset.

The useful lives applied for the depreciation and amortisation of non-current assets are:

<b>Class of Asset</b>	<b>Depreciation/Amortisation</b>	<b>Useful Life (Years)</b>
Land Restoration (waste landfill sites)	Straight Line	6-44
Buildings	Straight Line	7-50
Leasehold Improvements	Straight Line	1-40
Plant and Equipment	Straight Line	3-126
Infrastructure Assets	Straight Line	5-138
Community and Heritage Assets	Straight Line	10-100
Intangible Assets	Straight Line	5

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 12 PROPERTY, PLANT AND EQUIPMENT – CONTINUED**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>LAND</b>		
Land at Fair Value	46,955	46,955
Land Restoration at Fair Value (Waste Landfill Sites)	39,240	39,240
Less Accumulated Depreciation - Land Restoration (Waste Landfill Sites)	(37,589)	(36,433)
<b>TOTAL LAND</b>	<b>48,606</b>	<b>49,762</b>
<b>BUILDINGS</b>		
Buildings at Fair Value	95,587	90,770
Less: Accumulated Depreciation	(7,017)	(3,417)
Less: Accumulated Impairment Losses	(73)	(42)
<b>TOTAL BUILDINGS</b>	<b>88,497</b>	<b>87,311</b>
<b>LEASEHOLD IMPROVEMENTS</b>		
Leasehold Improvements at Fair Value	6,384	3,393
Less: Accumulated Depreciation	(739)	-
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>	<b>5,645</b>	<b>3,393</b>
<b>PLANT AND EQUIPMENT</b>		
Plant and Equipment at Fair Value <sup>a</sup>	94,458	64,646
Less: Accumulated Depreciation <sup>a</sup>	(18,956)	(15,357)
Right-of-Use (ROU) Plant and Equipment	30,045	25,363
Less: Accumulated Depreciation ROU Plant and Equipment	(16,747)	(12,085)
Less: Accumulated Impairment Losses	(79)	(15)
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>88,721</b>	<b>62,552</b>

a) The increase (\$26.2 million) is mainly due to:

- The reclassification of a portion of Healthy Waterways assets (\$18.5 million) from Infrastructure to Plant and Equipment; and
- an increase in revaluation of playgrounds (\$7.3 million).



**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 12 PROPERTY, PLANT AND EQUIPMENT – CONTINUED**

	2022 \$'000	2021 \$'000
<b>INFRASTRUCTURE ASSETS</b>		
<b>Roads</b>		
Roads at Fair Value	2,167,831	2,099,723
Less: Accumulated Depreciation	(46,962)	(41)
<b>Total Roads</b>	<b>2,120,869</b>	<b>2,099,682</b>
<b>Bridges</b>		
Bridges at Fair Value	1,087,313	1,078,043
Less: Accumulated Depreciation	(15,975)	-
<b>Total Bridges</b>	<b>1,071,338</b>	<b>1,078,043</b>
<b>Stormwater Assets</b>		
Stormwater Assets at Fair Value <sup>b</sup>	3,709,875	3,171,593
Less: Accumulated Depreciation	-	(101,127)
Less: Accumulated Impairment Losses	-	(1,500)
<b>Total Stormwater Assets</b>	<b>3,709,875</b>	<b>3,068,966</b>
<b>Cycle Paths and Footpaths</b>		
Cycle Paths and Footpaths at Fair Value	173,335	194,427
Less: Accumulated Depreciation	(143)	(17,942)
<b>Total Cycle Paths and Footpaths</b>	<b>173,192</b>	<b>176,485</b>
<b>Other Infrastructure Assets</b>		
Other Infrastructure Assets at Fair Value	881,380	871,956
Less: Accumulated Depreciation	(22,623)	(43,543)
Less: Accumulated Impairment Losses	(5,428)	(4,525)
<b>Total Other Infrastructure Assets</b>	<b>853,329</b>	<b>823,888</b>
<b>TOTAL INFRASTRUCTURE ASSETS</b>	<b>7,928,603</b>	<b>7,247,064</b>

- b) The increase (\$538.3 million) is primarily due to the revaluation of stormwater infrastructure assets mainly resulting from a higher price of materials and labour. There has also been an overall increase in stormwater assets which is due to the deployment of new suburbs including Denman Prospect, Taylor, Throsby, Majura, and Gungahlin.

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 12 PROPERTY, PLANT AND EQUIPMENT – CONTINUED**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>COMMUNITY AND HERITAGE ASSETS</b>		
<b>Community and Heritage Assets</b>		
Land Under Roads at Fair Value <sup>c</sup>	2,528,331	1,869,659
Land (Community and Heritage Assets) at Fair Value	954,733	906,526
<b>Total Community and Heritage Assets</b>	<b>3,483,064</b>	<b>2,776,185</b>
<b>Library Materials</b>		
Library Materials at Fair Value	2,946	4,481
Less: Accumulated Depreciation	(4)	(7)
<b>Total Library Materials</b>	<b>2,942</b>	<b>4,474</b>
<b>Other Community and Heritage Assets</b>		
Other Community and Heritage Assets at Fair Value	40,486	37,010
Less: Accumulated Depreciation	(834)	(689)
<b>Total Other Community and Heritage Assets</b>	<b>39,652</b>	<b>36,321</b>
<b>TOTAL COMMUNITY AND HERITAGE ASSETS</b>	<b>3,525,658</b>	<b>2,816,980</b>
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>	<b>11,685,730</b>	<b>10,267,062</b>

- c) The increase is mainly due to an increment on valuation (\$658.7 million) as a result of a 35 percent increase in the value per square metre (\$655.8 million) and a small increase in the area of land under roads (\$2.8 million).

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 12 PROPERTY, PLANT AND EQUIPMENT – CONTINUED**

**Reconciliation of Property, Plant and Equipment – 2021-22**

	Land \$'000	Buildings \$'000	Leasehold Improvements \$'000	Plant and Equipment \$'000	Infrastructure Assets \$'000	Community & Heritage Assets \$'000	Total \$'000
<b>Carrying Amount at the Beginning of the Reporting Period</b>	49,762	87,311	3,393	62,552	7,247,064	2,816,980	10,267,062
Additions	-	779	419	12,075	28,288	-	41,561
Completed and Transferred from Capital Works in Progress	-	4,039	2,572	3,868	111,815	4,400	126,694
Revaluation Increment Recognised in Other Comprehensive Result	-	-	-	7,394	736,651	706,698	1,450,743
Depreciation	(1,156)	(3,601)	(739)	(15,564)	(174,944)	(2,094)	(198,098)
Impairment Recognised in the Operating Result	-	(31)	-	(64)	(904)	-	(999)
Other Movements	-	-	-	18,460	(19,367)	(326)	(1,233)
<b>Carrying Amount at the End of the Reporting Period</b>	<b>48,606</b>	<b>88,497</b>	<b>5,645</b>	<b>88,721</b>	<b>7,928,603</b>	<b>3,525,658</b>	<b>11,685,730</b>

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 12 PROPERTY, PLANT AND EQUIPMENT – CONTINUED**

**Reconciliation of Property, Plant and Equipment – 2020-21**

	Land Buildings \$'000	Leasehold Improvements \$'000	Plant and Equipment \$'000	Infrastructure Assets \$'000	Community & Heritage Assets \$'000	Total \$'000
<b>Carrying Amount at the Beginning of the Reporting Period</b>	45,198	84,906	64,915	7,296,766	2,687,219	10,181,172
Additions	-	3,277	9,217	145,125	(501)	158,748
Completed and Transferred from Capital Works in Progress	-	443	3,148	85,325	2,709	91,766
Revaluation Increment/(Decrement) Recognised in Other Comprehensive Result	6,179	-	-	(106,876)	129,741	29,169
Reversal of Impairment Losses/(Gains) Recognised in Other Comprehensive Result	-	2,102	(13)	(29)	70	2,130
Depreciation	(1,615)	(3,417)	(14,483)	(173,217)	(2,258)	(195,613)
Other Movements	-	-	(232)	(30)	-	(310)
<b>Carrying Amount at the End of the Reporting Period</b>	<b>49,762</b>	<b>87,311</b>	<b>62,552</b>	<b>7,247,064</b>	<b>2,816,980</b>	<b>10,267,062</b>

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 12 PROPERTY, PLANT AND EQUIPMENT – CONTINUED**

**Fair Value Hierarchy**

The Fair Value Hierarchy below reflects the significance of the inputs used in determining fair value. The Fair Value Hierarchy is made up of the following three levels:

- Level 1 – quoted prices (unadjusted) in active markets for identical assets or liabilities that the Directorate can access at the measurement date;
- Level 2 – inputs other than quoted prices included within Level 1 that are observable for assets or liabilities, either directly or indirectly; and
- Level 3 – inputs that are unobservable for particular assets or liabilities.

Details of the Directorate's Property, Plant and Equipment at Fair Value and information about the Fair Value Hierarchy at 30 June 2022 and 30 June 2021 are as follows:

	<b>Classification According to the Fair Value Hierarchy</b>		
	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>2022</b>			
<b>Property, Plant and Equipment at Fair Value</b>			
Land	46,955	1,651	48,606
Buildings	-	88,497	88,497
Leasehold Improvements	-	5,645	5,645
Plant and Equipment	12,548	76,173	88,721
Infrastructure Assets	-	7,928,603	7,928,603
Community and Heritage Assets	791,278	2,734,380	3,525,658
<b>Total Fair Value</b>	<b>850,781</b>	<b>10,834,949</b>	<b>11,685,730</b>
<b>2021</b>			
<b>Property, Plant and Equipment at Fair Value</b>			
Land	46,955	2,807	49,762
Buildings	-	87,311	87,311
Leasehold Improvements	-	3,393	3,393
Plant and Equipment	12,480	50,072	62,552
Infrastructure Assets	-	7,247,064	7,247,064
Community and Heritage Assets	766,241	2,050,739	2,816,980
<b>Total Fair Value</b>	<b>825,676</b>	<b>9,441,386</b>	<b>10,267,062</b>

There have been no transfers between Levels 1, 2 and 3 during the current and previous period.

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 12 PROPERTY, PLANT AND EQUIPMENT – CONTINUED**

**Valuation Techniques, Inputs and Processes**

***Level 2 Valuation Techniques and Inputs***

Valuation Technique: the valuation technique used to value Land, owned Motor Vehicles and Community and Heritage Land is the market approach that reflects recent transaction prices for similar assets (comparable in location, size and type).

Inputs: prices and other relevant information generated by market transactions involving comparable land and motor vehicles respectively were considered. In relation to land, regard was taken of the Crown Lease terms and tenure, the Australian Capital Territory Plan and the National Capital Plan, where applicable, as well as current zoning. In relation to owned motor vehicles, the assessment of fair value uses published recommended selling prices for vehicles of a similar age, condition and model.

***Level 3 Valuation Techniques and Significant Unobservable Inputs***

Land

Valuation Technique: Land where there is no active market or significant restrictions is valued through the cost approach.

Land Restoration assets are valued using the depreciated replacement cost method based on an assessment of future remediation estimates.

Significant Unobservable Inputs: in determining the value of Land Restoration assets an estimate as to the future remediation costs at the landfill sites was made by Directorate officers. An estimate as to time remaining until these works will be complete was also made.

Other Property, Plant and Equipment

Valuation Technique: Buildings, Leasehold Improvements, Infrastructure Assets, Plant and Equipment assets, and Community and Heritage Assets were considered specialised assets by the Valuer and Directorate officers and were measured using the cost approach.

Significant Unobservable Inputs: estimating the cost to a market participant to construct assets of comparable utility adjusted for obsolescence. For Buildings, historical cost per square metre of floor area was used in measuring fair value. For Infrastructure Assets the historical cost per cubic/square metre was also used in measuring fair value. In determining the value of Buildings, Leasehold Improvements, Plant and Equipment, Infrastructure Assets, and Community and Heritage Assets regard was given to the age and condition of the assets, their estimated replacement cost and current use. This required the use of data internal to the Directorate. In determining the value of Urban Open Space land estimates relating to canopy sizes, average age and cost of trees were also used.

There has been no change to the above valuation techniques during the year.



**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 12 PROPERTY, PLANT AND EQUIPMENT – CONTINUED**

**Fair Value Measurements using Significant Unobservable Inputs (Level 3)**

	Land \$'000	Buildings \$'000	Leasehold Improvements \$'000	Plant and Equipment \$'000	Infrastructure Assets \$'000	Community & Heritage Assets \$'000	Total \$'000
<b>2022</b>							
<b>Fair Value at the Beginning of the Reporting Period</b>	2,807	87,311	3,393	50,072	7,247,064	2,050,739	9,441,386
Additions	-	779	419	5,485	28,288	-	34,971
Completed and Transferred from Capital Works in Progress	-	4,039	2,572	3,868	111,815	4,400	126,694
Revaluation Increment Recognised in Other Comprehensive Result	-	-	-	7,394	736,651	681,661	1,425,706
Depreciation	(1,156)	(3,601)	(739)	(9,017)	(174,944)	(2,094)	(191,551)
Impairment Losses Recognised in the Operating Result	-	(31)	-	(64)	(904)	-	(999)
Other Movements	-	-	-	18,435	(19,367)	(326)	(1,258)
<b>Fair Value at the End of the Reporting Period</b>	<b>1,651</b>	<b>88,497</b>	<b>5,645</b>	<b>76,173</b>	<b>7,928,603</b>	<b>2,734,380</b>	<b>10,834,949</b>

Total Gains for the Period included in 'Grants and Contributions Revenue'

29,897

Total Losses for the Period included in 'Other Expenses'

(116)

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 12 PROPERTY, PLANT AND EQUIPMENT – CONTINUED**

Fair Value Measurements using Significant Unobservable Inputs (Level 3)

	Land \$'000	Buildings \$'000	Leasehold Improvements \$'000	Plant and Equipment \$'000	Infrastructure Assets \$'000	Community & Heritage Assets \$'000	Total \$'000
<b>2021</b>							
<b>Fair Value at the Beginning of the Reporting Period</b>	4,422	84,906	2,168	51,292	7,296,766	1,921,048	9,360,602
Additions	-	3,277	1,630	3,573	145,125	(501)	153,104
Completed and Transferred from Capital Works in Progress	-	443	141	3,148	85,325	2,709	91,766
Revaluation Increment/(Decrement) Recognised in Other Comprehensive Result	-	-	125	-	(106,876)	129,741	22,990
Reversal of Impairment Losses/ (Gains) Recognised in Other Comprehensive Result	-	2,102	-	(13)	(29)	-	2,060
Depreciation	(1,615)	(3,417)	(623)	(7,809)	(173,217)	(2,258)	(188,939)
Other Movements	-	-	(48)	(119)	(30)	-	(197)
<b>Fair Value at the End of the Reporting Period</b>	<b>2,807</b>	<b>87,311</b>	<b>3,393</b>	<b>50,072</b>	<b>7,247,064</b>	<b>2,050,739</b>	<b>9,441,386</b>
Total Gains for the Period included in 'Grants and Contributions Revenue'	-	-	-	634	144,679	-	145,313
Total Losses for the Period included in 'Other Expenses'	-	-	(48)	(143)	(29)	-	(220)

# Transport Canberra and City Services Directorate

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2022

#### NOTE 13 CAPITAL WORKS IN PROGRESS

##### Description and Material Accounting Policies Relating to Capital Works in Progress

The Directorate receives significant funding to undertake capital infrastructure projects. Capital Works in Progress relate to duplication of major roads, roadworks at intersections, new bus depot, bus interchange and other infrastructure works. Capital Works in Progress are recognised at the time the construction activity occurs. These assets are measured at the cost of constructing the asset. The cost includes direct construction costs (e.g. direct materials and direct labour), and 'directly attributable' costs in bringing the asset to a location and condition ready for use, as well as the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Infrastructure <sup>a</sup>	95,383	153,882
Buildings <sup>b</sup>	343	9,004
Software	5,178	6,120
Plant and Equipment	81	1,434
Community and Heritage <sup>c</sup>	1,032	4,285
Leasehold Improvements <sup>d</sup>	-	2,408
<b>Total Capital Works in Progress</b>	<b>102,017</b>	<b>177,133</b>

- a) The decrease (\$58.5 million) is mainly due to the completion of various road related projects including Gundaroo Drive duplication and several Active Travel projects.
- b) The decrease (\$8.7 million) is mainly due to the expensing of works undertaken at the new Woden Bus Depot, and completion of works at Yarralumla Nursery, Birrigai Outdoor School and sport ground facilities upgrades.
- c) The decrease (\$3.3 million) is mainly due to the completion of various play space upgrades and the Jamison car park.
- d) The decrease (\$2.4 million) is mainly due to the completion of works undertaken at the Woden Library.

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 13 CAPITAL WORKS IN PROGRESS – CONTINUED**

**Reconciliation of Capital Works in Progress – 2021-22**

	Community & Heritage \$'000	Plant and Equipment \$'000	Infrastructure \$'000	Buildings \$'000	Improvements \$'000	Leasehold Software \$'000	Total \$'000
<b>Carrying Amount at the Beginning of the Reporting Period</b>	4,285	1,434	153,882	9,004	2,408	6,120	177,133
Additions	2,272	3,183	97,967	2,782	605	765	107,574
Completed and Transferred to Property, Plant and Equipment	(4,400)	(3,868)	(111,815)	(4,039)	(2,572)	-	(126,694)
Completed and Transferred to Intangible Assets	-	-	-	-	-	(301)	(301)
Completed and Expensed	(1,125)	(641)	(40,454)	(7,374)	(335)	(1,406)	(51,335)
Completed and Transferred to Provision for Restoration of Waste Landfill Sites at Mugga Lane and West Belconnen	-	-	(810)	-	-	-	(810)
Assets Transferred to TCO	-	-	-	-	(105)	-	(105)
Assets Transferred to Icon Water	-	-	(3,387)	-	-	-	(3,387)
Other Movements	-	(27)	-	(30)	(1)	-	(58)
<b>Carrying Amount at the End of the Reporting Period</b>	<b>1,032</b>	<b>81</b>	<b>95,383</b>	<b>343</b>	<b>-</b>	<b>5,178</b>	<b>102,017</b>

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 13 CAPITAL WORKS IN PROGRESS – CONTINUED**

**Reconciliation of Capital Works in Progress – 2020-21**

	Community Heritage \$'000	Plant and Equipment \$'000	Infrastructure \$'000	Buildings \$'000	Improvements \$'000	Leasehold Software \$'000	Total \$'000
<b>Carrying Amount at the Beginning of the Reporting Period</b>	3,744	428	144,643	5,320	82	4,994	159,211
Additions	3,557	4,193	109,435	4,129	2,467	1,126	124,907
Completed and Transferred to Property, Plant and Equipment	(2,709)	(3,148)	(85,325)	(443)	(141)	-	(91,766)
Completed and Expensed	(307)	(39)	(13,272)	(2)	-	-	(13,620)
Completed and Transferred to Provision for Restoration of Waste Landfill Sites at Mugga Lane and West Belconnen (including Parkwood Road Recycling Estate)	-	-	(916)	-	-	-	(916)
Assets Transferred to TCO	-	-	(683)	-	-	-	(683)
<b>Carrying Amount at the End of the Reporting Period</b>	<b>4,285</b>	<b>1,434</b>	<b>153,882</b>	<b>9,004</b>	<b>2,408</b>	<b>6,120</b>	<b>177,133</b>

# Transport Canberra and City Services Directorate

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2022

#### LIABILITIES NOTES

##### Material Accounting Policies – Liability

##### Liabilities – Current and Non-Current

Liabilities are classified as current when they are due to be settled within 12 months after the reporting date or the Directorate does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Liabilities, which do not fall within the current classification, are classified as non-current.

#### NOTE 14 PAYABLES AND CONTRACT LIABILITIES

##### Description and Material Accounting Policies Relating to Payables and Contract Liabilities

Payables are initially recognised at fair value based on the transaction cost and subsequently at amortised cost, with any adjustments to the carrying amount being recorded in the Operating Statement. All amounts are normally settled within 14 days of the invoice date or the receipt of goods and services, or within agreed payment terms.

A contract liability is recorded when an amount of consideration is received from customers prior to the Directorate meeting its performance obligations for providing goods or services under contract with customers. Revenue is recognised when goods and services are provided to the customer or the acquisition or construction occurs, using a progressive percentage of costs incurred because this most closely reflects the progress to completion.

	2022 \$'000	2021 \$'000
<b>Current Payables and Contract Liabilities</b>		
Accrued Expenses	19,093	17,431
Trade Payables	11,135	13,726
Other Payables	480	743
Amounts received Related to Contracts with Customers for Goods and Services Where the Performance Obligations have not yet been Satisfied <sup>a</sup>	6,185	2,614
<b>Total Payables and Contract Liabilities</b>	<b>36,893</b>	<b>34,514</b>
<b>Split of Payables and Contract Liabilities</b>		
Current Payables	30,708	31,900
Amounts received Related to Contracts with Customers for Goods and Services Where the Performance Obligations have not yet been Satisfied	6,185	2,614
<b>Total Payables and Contract Liabilities</b>	<b>36,893</b>	<b>34,514</b>

- a) The increase (\$3.6 million) is mainly due to revenue received in advance from ED (\$1.7 million) for East Gungahlin High School stormwater project and (\$0.8 million) in upgrading Yarralumla Nursery to reduce the cost of carbon from EPSDD in 2021-22.

**Transport Canberra and City Services Directorate  
Notes to and Forming Part of the Financial Statements  
For the Year Ended 30 June 2022**

**NOTE 14 PAYABLES AND CONTRACT LIABILITIES – CONTINUED**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Payables are aged as follows:</b>		
Not Overdue	30,585	30,894
Overdue for Less than 30 Days	39	972
Overdue for 30 to 60 Days	9	18
Overdue for More than 60 Days	75	16
<b>Total Payables</b>	<b>30,708</b>	<b>31,900</b>

**NOTE 15 LEASE LIABILITIES**

**Description and Material Accounting Policies Relating to Lease Liabilities**

Lease Liabilities are recorded in accordance with AASB 16 'Leases'. At the lease commencement date, the Directorate recognises a Right-of-Use asset and associated Lease Liability for the lease term. The lease term includes extension periods where the Directorate is reasonably certain that the option will be exercised.

The Right-of-Use asset is initially measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, and estimated cost of removal and restoration less any lease incentives received. After the commencement date, the Right-of-Use assets are measured at fair value under the relevant class of asset.

The Right-of-Use asset is depreciated over the lease term on a straight-line basis and assessed for impairment annually.

The Lease Liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease or the incremental borrowing rate published by ACT Treasury when rates cannot be readily determined. Lease liabilities are subsequently measured at amortised cost using the effective interest rate method.

The Directorate's leases largely relate to motor vehicles and a linen folding machine.

**EXCEPTIONS TO LEASE ACCOUNTING**

The Directorate has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets (below \$10,000). The Directorate has also elected not to separate non-lease components, except for those leases where the information is readily available.

Where the non-lease components have been separated, they are recognised as an expense as incurred in the Operating Statement.



**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 15 LEASE LIABILITIES – CONTINUED**

	2022 \$'000	2021 \$'000
<b>Current Lease Liabilities</b>		
Lease Liabilities	5,373	5,150
<b>Total Current Lease Liabilities</b>	<b>5,373</b>	<b>5,150</b>
<b>Non-Current Lease Liabilities</b>		
Lease Liabilities	7,777	7,940
<b>Total Non-Current Lease Liabilities</b>	<b>7,777</b>	<b>7,940</b>
<b>Total Lease Liabilities</b>	<b>13,150</b>	<b>13,090</b>
<b>Leases</b>		
Commitments are payable as follows:		
Within one year	5,724	5,444
Later than one year but not later than five years	8,011	8,058
Later than five years	115	270
<b>Minimum Lease Payments</b>	<b>13,850</b>	<b>13,772</b>
Less: Future Lease Charges	(700)	(682)
<b>Amount Recognised as a Liability</b>	<b>13,150</b>	<b>13,090</b>
<b>Total Present Value of Minimum Lease Payments</b>	<b>13,150</b>	<b>13,090</b>
The Present Value of Minimum Lease Payments are as follows:		
Within one year	5,373	5,150
Later than one year but not later than five years	7,664	7,683
Later than five years	113	257
<b>Total Present Value of Minimum Lease Payments</b>	<b>13,150</b>	<b>13,090</b>

# **Transport Canberra and City Services Directorate**

## **Notes to and Forming Part of the Financial Statements**

### **For the Year Ended 30 June 2022**

#### **NOTE 16 EMPLOYEE BENEFITS**

##### **Description and Material Accounting Policies Relating to Employee Benefits Liabilities**

###### **Accrued Wages and Salaries**

Accrued wages and salaries are measured at the amount that remains unpaid to employees at the end of the reporting period.

###### **Annual and Long Service Leave**

Annual and Long Service Leave, including applicable on-costs that are not expected to be wholly settled before 12 months after the end of the reporting period when the employees render the related service, are measured at the present value of estimated future payments to be made in respect of services provided by employees up to the end of the reporting period. Consideration is given to the future wage and salary levels, experience of employee departures and periods of service. At the end of each reporting period, the present value of future annual leave and long service leave payments is estimated using market yields on Commonwealth Government bonds with terms to maturity that match, as closely as possible, the estimated future cash flows.

Annual Leave liabilities have been estimated on the assumption they will be wholly settled within three years. The rate used at 30 June 2022 to estimate the present value of future annual leave payments is 101.8% (100.2% at 30 June 2021).

The Long Service Leave liability is estimated with reference to the minimum period of qualifying service. For employees with less than the required minimum period of seven years of qualifying service, the probability that employees will reach the required minimum period has been taken into account in estimating the provision for long service leave and applicable on-costs.

The rate used at 30 June 2022 to estimate the present value of future payments for Long Service Leave is 95.3% (108.7% at 30 June 2021).

The Provision for Annual Leave and Long Service Leave includes estimated on-costs. As these on-costs only become payable if the employee takes annual and long service leave while in service, the probability that employees will take annual and long service leave while in service has been taken into account in estimating the liability for on-costs.

Annual Leave and Long Service Leave liabilities are classified as Current Liabilities in the Balance Sheet where there are no unconditional rights to defer the settlement of the liability for at least 12 months. Otherwise it is classified as non-current because the Directorate has an unconditional right to defer the settlement of the liability until the employee has completed the required service.

###### **Significant judgements and Estimates**

Significant judgements have been applied in estimating the liability for employee benefits. The estimated liability for Annual and Long Service Leave requires a consideration of the future wage and salary levels, experience of employee departures, probability that leave will be taken in service and periods of service.

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 16 EMPLOYEE BENEFITS – CONTINUED**

**Significant judgements and Estimates - Continued**

The estimate also includes an assessment of the probability that employees will meet the minimum service period required to qualify for Long Service Leave and that on-costs will become payable.

The Directorate uses the Whole-of-Government present value, probability and on-cost factors. These factors are issued by ACT Treasury and apply to all ACT Government Entities. ACT Treasury organises an actuarial review to be undertaken every three by the Australian Government Actuary to estimate each of these factors. The latest assessment was undertaken in December 2021, with the next review expected to be undertaken by early 2025.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current Employee Benefits</b>		
Long Service Leave	18,669	18,864
Annual Leave <sup>a</sup>	14,108	11,535
Accrued Wages and Salaries	2,409	1,939
Other Benefits	1,776	1,613
<b>Total Current Employee Benefits</b>	<b>36,962</b>	<b>33,951</b>
<b>Non-Current Employee Benefits</b>		
Long Service Leave	2,059	2,086
<b>Total Non-Current Employee Benefits</b>	<b>2,059</b>	<b>2,086</b>
<b>Total Employee Benefits</b>	<b>39,021</b>	<b>36,037</b>
<b>Estimate of when Leave is Payable</b>		
<b>Estimated Amount Payable within 12 Months</b>		
Annual Leave	5,995	5,898
Accrued Wages and Salaries	2,409	1,939
Long Service Leave	1,498	1,541
Other Benefits	1,776	1,613
<b>Total Employee Benefits Payable within 12 Months</b>	<b>11,678</b>	<b>10,991</b>
<b>Estimated Amount Payable later than 12 Months</b>		
Long Service Leave	19,230	19,409
Annual Leave	8,113	5,637
<b>Total Employee Benefits Payable later than 12 Months</b>	<b>27,343</b>	<b>25,046</b>
<b>Total Employee Benefits</b>	<b>39,021</b>	<b>36,037</b>

At 30 June 2022 1,035 full-time equivalent (FTE) staff were employed (1,016 FTE at 30 June 2021).

- a) The increase (\$2.6 million) is mainly due to the lower amount of leave taken during the COVID-19 pandemic.

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 17 OTHER PROVISIONS**

**Description and Material Accounting Policies Relating to Other Provisions**

**Provision for Restoration of Contaminated Site**

Restoration of contaminated site is the process of covering landfill sites once they have reached their maximum capacity and transforming them into usable land.

This provision has been measured based on the Directorate's best estimate of the cost to remediate the site. Given that this will take place over two years period, the present value of this cost estimate has been used as the initial value of the provision.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current Other Provisions</b>		
Provision for Restoration of Waste Landfill Sites - Mugga Lane and West Belconnen (including Parkwood Road Recycling Estate)	11,150	10,063
<b>Total Current Other Provisions</b>	<b>11,150</b>	<b>10,063</b>
<b>Non-Current Other Provisions</b>		
Provision for Restoration of Waste Landfill Sites - Mugga Lane and West Belconnen (including Parkwood Road Recycling Estate)	15,611	17,508
<b>Total Non-Current Other Provision</b>	<b>15,611</b>	<b>17,508</b>
<b>Total Other Provisions</b>	<b>26,761</b>	<b>27,571</b>
<b>Reconciliation of the Provision for Restoration of Waste Landfill Sites - Mugga Lane and West Belconnen (including Parkwood Road Recycling Estate)</b>		
Provision for Restoration of Waste Landfill Sites at the Beginning of the Reporting Period	27,571	28,487
Reduction in Provision from Site-Works Undertaken	(810)	(916)
<b>Provision for Restoration at the End of the Reporting Period</b>	<b>26,761</b>	<b>27,571</b>

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 18 OTHER LIABILITIES**

**Description and Material Accounting Policies Relating to Other Liabilities**

Streetlight upgrades liability relates to amounts owed to Electrix Pty Ltd for the upgrade of streetlights across the Territory under contractual requirements.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current Other Liabilities</b>		
Streetlights Upgrades Liability	3,546	3,658
Carbon Neutral Fund Loan from EPSDD	178	124
<b>Total Current Other Liabilities</b>	<b>3,724</b>	<b>3,782</b>
<b>Non-Current Other Liabilities</b>		
Streetlights Upgrades Liability	8,029	11,768
Carbon Neutral Fund Loan from EPSDD	251	350
<b>Total Non-Current Other Liabilities</b>	<b>8,280</b>	<b>12,118</b>
<b>Total Other Liabilities <sup>a</sup></b>	<b>12,004</b>	<b>15,900</b>

a) The decrease (\$3.9 million) is mainly due to payments made for Streetlights Upgrades during the year.

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 19 EQUITY**

	2022 \$'000	2021 \$'000
<b>Movements in the Asset Revaluation Surplus during the Reporting Period</b>		
<b>Asset Revaluation Surplus</b>		
The Asset Revaluation Surplus is used to record the increments and decrements in the value of Property, Plant and Equipment.		
<b>Land Revaluation Surplus</b>		
Balance at the Beginning of the Reporting Period	20,379	14,200
Increment on Revaluation	-	6,179
<b>Balance at the End of the Reporting Period</b>	<b>20,379</b>	<b>20,379</b>
<b>Infrastructure Revaluation Surplus</b>		
Balance at the Beginning of the Reporting Period	2,684,252	2,791,157
Increment/(Decrement) on Revaluation	736,651	(106,876)
(Impairment Losses)	(904)	(29)
<b>Balance at the End of the Reporting Period</b>	<b>3,419,999</b>	<b>2,684,252</b>
<b>Leasehold Improvements</b>		
Balance at the Beginning of the Reporting Period	502	377
Increment on Revaluation	-	125
<b>Balance at the End of the Reporting Period</b>	<b>502</b>	<b>502</b>
<b>Building Revaluation Surplus</b>		
Balance at the Beginning of the Reporting Period	28,130	26,028
(Impairment Losses)/Reversal of Impairment Losses	(31)	2,102
<b>Balance at the End of the Reporting Period</b>	<b>28,099</b>	<b>28,130</b>
<b>Community and Heritage Assets Revaluation Surplus</b>		
Balance at the Beginning of the Reporting Period	1,640,971	1,511,160
Increment on Revaluation	706,698	129,741
Reversal of Impairment Losses	-	70
<b>Balance at the End of the Reporting Period</b>	<b>2,347,669</b>	<b>1,640,971</b>
<b>Plant and Equipment Revaluation Surplus</b>		
Balance at the Beginning of the Reporting Period	31,754	31,767
Increment on Revaluation	7,394	-
(Impairment Losses)	(64)	(13)
<b>Balance at the End of the Reporting Period</b>	<b>39,084</b>	<b>31,754</b>
<b>Total Asset Revaluation Surplus</b>	<b>5,855,732</b>	<b>4,405,988</b>

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 19 EQUITY – CONTINUED**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Movements In the Asset Revaluation Surplus during the Reporting Period</b>		
Net Revaluation Increment <sup>a</sup>	1,450,743	29,169
Net (Impairment Losses)/Reversal of Impairment Losses	(999)	2,130
<b>Total Revaluation Increment</b>	<b>1,449,744</b>	<b>31,299</b>

a) Net Revaluation Increments are dependent on categories of assets revalued each year and the movements in asset values. The significant movements to the Asset Revaluations Surplus are as follows:

- An increase to the Infrastructure Asset Revaluation Surplus primarily due to the revaluation of Stormwater Infrastructure Assets (\$658.0 million) which is mainly resulting from the higher pricing of materials and labour. There has also been an overall increase in stormwater assets which is due to the servicing of new suburbs including Denman Prospect, Taylor, Throsby, Majura and Gungahlin.
- An increase to the Heritage & Community Assets Surplus mainly due to the revaluation of Land Under Roads (\$658.7 million) mainly resulting from a 35% increase in the value per square metre (\$655.8 million) and an increase in the area of land under roads (\$2.8 million). The revaluation was undertaken by Directorate officers and independently reviewed by an external professional valuation firm at 30 June 2022.
- An increase to Property, Plant & Equipment Assets Surplus mainly due to the revaluation of Playground equipment with an increase in the estimated remaining economic life of a large number of assets.



**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**OTHER NOTES**

**NOTE 20 RESTRUCTURE OF ADMINISTRATIVE ARRANGEMENTS**

**Restructure of Administrative Arrangements 2021-22**

There was no restructure of administrative arrangement related to the Directorate in 2021-22.

**Restructure of Administrative Arrangements 2020-21**

Administrative Arrangements 2020 (No.3), notifiable instrument NI2020-707 came into effect on 4 November 2020. The Directorate received Transport regulation and safety function from JACS and parking policy function from EPSDD.

Total number of budgeted employee positions transferred from JACS was 11.9 full-time equivalent and one position was transferred from EPSDD.

**Assets and Liabilities**

Increases or decreases in net assets and net liabilities resulting from Administrative Arrangements are recognised in the Statement of Changes in Equity. There were no Assets or Liabilities transferred from EPSDD. The Assets and Liabilities transferred from JACS as part of the Administrative Arrangements at the dates of transfer were as follows:

	<b>Transferred Amounts 2021 \$'000</b>
<b>Assets</b>	
Cash and Cash Equivalents	168
<b>Total Assets Transferred</b>	<b>168</b>
<b>Liabilities</b>	
Payables	5
Employee Benefits	665
Other Liabilities	163
<b>Total Liabilities Transferred</b>	<b>833</b>
<b>Total Net Liabilities Transferred</b>	<b>(665)</b>

	<b>Amounts Relating to Function when held by the JACS July 2020 to 3 Nov 2020 \$'000</b>	<b>Amounts Relating to Function when held by the Directorate 4 Nov 2020 to June 2021 \$'000</b>	<b>Total 2021 \$'000</b>
<b>Income</b>			
Controlled Recurrent Payments	-	2,539	2,539
Other Revenue	937	215	1,152
<b>Total Income</b>	<b>937</b>	<b>2,754</b>	<b>3,691</b>
<b>Expenses</b>			
Employee Expenses	453	1,057	1,510
Superannuation Expenses	67	224	291
Supplies and Services	356	507	863
Grants and Purchased Services	61	1,106	1,167
Other Expenses	-	9	9
<b>Total Expenses</b>	<b>937</b>	<b>2,903</b>	<b>3,840</b>
<b>Operating Result</b>	<b>-</b>	<b>(149)</b>	<b>(149)</b>

# **Transport Canberra and City Services Directorate**

## **Notes to and Forming Part of the Financial Statements**

### **For the Year Ended 30 June 2022**

#### **NOTE 21 FINANCIAL INSTRUMENTS**

##### **Description and Material Accounting Policies Relating to Financial Instruments**

Details of the material accounting policies and methods adopted, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect to each class of financial asset and financial liability are disclosed in the note to which they relate. In addition to these policies, the following are also accounting policies relating to financial assets and liabilities.

The Directorate's financial assets are subsequently measured at amortised cost on the basis of both:

- (a) the business model for managing the financial assets; and
- (b) the contractual cash flow characteristics of the financial assets.

Financial liabilities are measured at amortised cost.

##### **Credit Risk**

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Directorate's credit risk is limited to the amount of the financial assets it holds net of any provision for impairment. Further, inter-agency receivables between ACT Government Entities are generally expected to have low credit risks. The Directorate expects to collect all financial assets that are not past due or impaired.

At the end of the reporting period, the Directorate held cash on deposit with the Westpac Banking Corporation (Westpac). The Directorate considers the credit risk associated with these deposits as low as the Westpac is rated AA- (long-term) and A-1+ (short-term) by the international ratings agency Standard & Poor's.

The Directorate manages the credit risk of receivables by the regular review of the individual receivables and referral to debt collection agencies where appropriate. The results are reported to senior management on a monthly basis. There have been no significant changes in credit risk exposure since last reporting period.

Trade receivables are measured at lifetime expected credit losses.

##### **Liquidity Risk**

Liquidity risk is the risk that the Directorate will encounter difficulties in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

To limit its exposure to liquidity risk the Directorate ensures that it has a sufficient amount of current financial assets to meet its current financial liabilities. The main source of cash to pay these obligations is appropriation from the ACT Government which is drawn down on a fortnightly basis during the year. The Directorate manages its liquidity risk through forecasting appropriation drawdown requirements to enable payment of anticipated obligations.

The Directorate is also able to drawdown additional Controlled Recurrent Payments in the next reporting period to cover its financial liabilities when they fall due. This ensures the Directorate has enough liquidity to meet its emerging financial liabilities.

The Directorate's exposure to liquidity risk and the management of this risk has not changed since the last reporting period.

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 21 FINANCIAL INSTRUMENTS – CONTINUED**

Carrying amount and Fair Value of Financial Assets and Liabilities

	Note No.	Carrying Amount 2022 \$'000	Carrying Amount 2021 \$'000
<b>Financial Assets</b>			
Cash and Cash Equivalents	10	26,435	15,773
Receivables	11	5,066	8,926
<b>Total Financial Assets</b>		<b>31,501</b>	<b>24,699</b>
<b>Financial Liabilities</b>			
Payables	14	11,615	14,469
Lease Liabilities	15	13,150	13,090
Other Liabilities	18	12,004	15,900
<b>Total Financial Liabilities</b>		<b>36,769</b>	<b>43,459</b>

The carrying amount of financial assets and liabilities approximates their fair value.

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 21 FINANCIAL INSTRUMENTS – CONTINUED**

The following tables set out the Directorate's maturity analysis for Financial Liabilities as well as the exposure to interest rates, including the weighted average interest rates by maturity period. All amounts appearing in the following maturity analysis are shown on an undiscounted cash flow basis.

Weighted Average Interest Rate		Fixed Interest Maturing In:			Non-Interest Bearing \$'000	Total \$'000
		1 Year or Less \$'000	Over 1 Year to 5 Years \$'000	Over 5 Years \$'000		
Note No.						
At 30 June 2022						
Financial Liabilities						
14	Payables	-	-	-	11,615	11,615
15	Lease Liabilities (Interest Inclusive)	5,724	8,011	115	-	13,850
18	Streetslights Upgrades Liability	-	-	-	11,575	11,575
18	Carbon Neutral Fund Loan from EPSDD	-	-	-	429	429
Total Financial Liabilities		5,724	8,011	115	23,619	37,469

<b>At 30 June 2021</b>							
<b>Financial Liabilities</b>							
	14		-	-	-	14,469	14,469
Payables							
Lease Liabilities (Interest Inclusive)	15	2.77%	5,444	8,058	270	-	13,772
Streetslights Upgrades Liability	18		-	-	-	15,426	15,426
Carbon Neutral Fund Loan from EPSDD	18		-	-	-	474	474
<b>Total Financial Liabilities</b>			<b>5,444</b>	<b>8,058</b>	<b>270</b>	<b>30,369</b>	<b>44,141</b>

# Transport Canberra and City Services Directorate

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2022

#### NOTE 22 CAPITAL AND OTHER EXPENDITURE COMMITMENTS

All amounts shown in the Commitment Note are inclusive of Goods and Services Tax.

##### Capital Commitments

Capital Commitments that have not been recognised as liabilities mainly relate to infrastructure asset upgrades. There are no other contractual commitments for the acquisition of non-financial assets other than those included below.

	2022 \$'000	2021 \$'000
<b>Capital Commitments</b>		
Payable:		
Within one year	96,621	61,362
Later than one year but not later than five years	24,946	3,922
<b>Total Capital Commitments<sup>a</sup></b>	<b>121,567</b>	<b>65,284</b>

- a) The increase (\$56.3 million) is mainly due to new contracts for the following projects: Design and Construction of the Woden Bus Depot – Phase 2 (\$24.7 million) and Gundaroo Drive Duplication - Stage 3 (\$29.8 million).

##### Other Commitments

Other Commitments that have not been recognised as liabilities include contracts for streetlight upgrades, delivery of waste services, office accommodation and roads resealing works.

##### Other Commitments

Payable:		
Within one year	76,769	74,350
Later than one year but not later than five years	51,870	148,582
Later than five years	100,805	103,655
<b>Total Other Commitments<sup>b</sup></b>	<b>229,444</b>	<b>326,587</b>

- b) The decrease (\$97.1 million) is mainly due to a reduction in contract commitments for ACT NoWaste relating to Provision of Domestic Recyclables and Waste Collection Services, Green Waste Collection and Processing Services, Bulky Waste Collection Service, Site Services and Landfill Operations at the Mugga Lane Resource Management Centre, and Operation of the Hume Material Recovery Facility.

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 22 CAPITAL AND OTHER EXPENDITURE COMMITMENTS -  
CONTINUED**

**Non-Cancellable Low Value Lease Commitments**

The non-cancellable low value lease commitments that have not been recorded as liabilities mainly relate to provision of low value and short-term leased vehicles with SG Fleet and provision of ICT equipment with SS.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Non-Cancellable Low Value Lease Commitments</b>		
Non-Cancellable Low Value Lease Commitments are payable as follows:		
Payable:		
Within one year	866	641
Later than one year but not later than five years	682	685
Later than five years	37	53
<b>Total Non-Cancellable Low Value Lease Commitments</b>	<b>1,585</b>	<b>1,379</b>

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 23 CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

**Material Accounting Policies Relating to Contingent Liabilities and Contingent Assets**

Contingent liabilities and contingent assets are not recognised in the Balance Sheet due to the uncertainty regarding any possible amount or timing of any underlying claim or obligation. Instead they are disclosed and, if quantifiable, the best estimate is disclosed.

**Contingent Liabilities**

*Contamination of Land*

The Directorate owns 115 sites as at 30 June 2022 (109 at 30 June 2021) that have been identified as contaminated land. Whilst there is no present obligation to remediate these sites, a contingent liability reflecting possible future costs has been estimated at \$53.4 million (estimated cost at 30 June 2021: \$50.7 million). This estimate is based on costs incurred for restoring similar sites in previous years.

*Legal Claims*

The Directorate is subject to 93 legal claims at 30 June 2022 (75 legal claims as at 30 June 2021). The Directorate is potentially liable for \$465,000 (2021: \$375,000) which represents the excess amount payable on these actions as the Directorate is covered by ACTIA. If the Directorate under the arrangements with ACTIA pays the full amount of a successful claim, the amount less the excess amount is reimbursed to the Directorate by ACTIA. The estimated contingent liability has not been provided for in the Directorate's accounts. The estimated actuarially assessed liability covered by ACTIA is included in ACTIA's financial statements.

**Contingent Assets**

The Directorate has a contingent asset as at 30 June 2022 related to the Directorate's insurance arrangement where reimbursement from ACTIA occurs (refer to Legal Claims above).

# Transport Canberra and City Services Directorate

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2022

#### NOTE 24 RELATED PARTY DISCLOSURES

##### Description and Material Accounting Policies Relating to Related Party Disclosures

A related party is a person that controls or has significant influence over the reporting entity or is a member of the Key Management Personnel (KMP) of the reporting entity or its parent entity, and includes their close family members and entities in which the KMP and/or their close family members individually or jointly have controlling interests.

KMP are those persons having authority and responsibility for planning, directing, and controlling the activities of the Directorate, directly or indirectly.

KMP of the Directorate are the Portfolio Ministers, the Director-General and other members of the Directorate's Executive Team.

The Head of Service and the ACT Executive comprising the Cabinet Ministers are KMP of the ACT Government and therefore related parties of the Directorate. This Note does not include typical citizen transactions between the KMP and the Directorate that occur on terms and conditions no different to those applying to the general public.

##### (A) CONTROLLING ENTITIES

The Directorate is an ACT Government controlled entity.

##### (B) KEY MANAGEMENT PERSONAL

##### B.1 Compensation of Key Management Personnel

Compensation of all Cabinet Ministers, including the Portfolio Minister, is disclosed in the Note on Related Party Disclosures included in the ACT Executive's financial statements for the financial year ended 30 June 2022.

Compensation of the Head of Service is included in the note on Related Party Disclosures, included in CMTEDD's financial statements for the financial year ended 30 June 2022.

Compensation by the Directorate to KMP are set out below.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Short-term employee benefits	2,801	2,767
Post-employment benefits	482	426
Other long-term benefits	65	65
<b>Total Compensation to KMP</b>	<b>3,348</b>	<b>3,258</b>

The Directorate had 9 positions classified as KMP in both 2021-22 and 2020-21.



**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 24 RELATED PARTY DISCLOSURES – CONTINUED**

**B.2 Transactions with Key Management Personnel**

There were no transactions with KMP that were material to the financial statements of the Directorate.

**B.3 Transactions with parties related to Key Management Personnel**

There were no transactions with parties related to KMP, including transactions with KMP's close family members or other related entities that were material to the financial statements of the Directorate.

**(C) Transactions with other ACT Government Controlled Entities**

All transactions with ACT Government controlled entities are disclosed in the relevant notes to the financial statements of the Directorate.

	<b>Note No.</b>	<b>Actual 2022 \$'000</b>	<b>Description of Material Transactions included within the balance</b>
<b>Income</b>			
Controlled Recurrent Payments	#	467,491	Refer to the Statement of Appropriation.
Sales of Goods and Services from Contracts with Customers	3	8,825	The Directorate received \$8.0 million in linen service revenue from HD.
Fees and Fines		46	
Grants and Contributions Revenue	4	31,361	Refer to the note.
Other Revenue		6,834	The Directorate recovered \$4.8 million from CMTEDD for the Jobs for Canberrans program, \$1.2 million of traffic light damage recovered from ACTIA and \$0.7 million recovered from CRA for maintenance work in the City Precinct.
<b>Total Income</b>		<b>514,557</b>	
<b>Expenses</b>			
Employee Expenses	5	2,715	The Directorate paid \$1.4 million to Public Sector Workers Compensation Fund for workers' compensation premiums and \$0.9 million to ED for the Birrigai Outdoor School teaching staff.
Supplies and Services	6	39,440	The Directorate paid \$12.9 million to SS for Finance, Human Resources, printing and IT services, \$7.3 million to ACTIA for insurance premiums, \$9.7 million to ACTPG for the office accommodation and facilities, \$2.8 million water charges to the Icon Water, \$2.1 million sales force support to CMTEDD and \$1.6 million legal costs to JACS.
Grants and Purchased Services	7	201,192	Refer to the note.
Other Expenses		3,605	This represents Molonglo watermain assets transferred to Icon Water.
<b>Total Expenses</b>		<b>246,952</b>	

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 24 RELATED PARTY DISCLOSURES – CONTINUED**

**(C) Transactions with other ACT Government Controlled Entities - Continued**

	<b>Note No.</b>	<b>Actual 2022 \$'000</b>	<b>Description of Material Transactions included within the balance</b>
<b>Current Assets</b>			
Receivables	11	1,062	The Directorate has \$0.5 million in linen services debts from HD.
Other Assets		194	
<b>Total Current Assets</b>		<b>1,256</b>	
<b>Current Liabilities</b>			
Payables	14	1,641	This represents \$0.7 million in voice and ICT costs due to SS and \$0.5 million due to ACTPG for the office accommodation and facilities.
Contract Liabilities	14	3,431	The Directorate received \$1.7 million as contributions from ED in the East Gungahlin High School stormwater project and \$0.8 million subsidies in upgrading Yarralumla Nursery to reduce the cost of carbon from EPSDD.
Other Liabilities	18	178	
<b>Total Current Liabilities</b>		<b>5,250</b>	
<b>Non-Current Liabilities</b>			
Other Liabilities	18	251	
<b>Total Non-Current Liabilities</b>		<b>251</b>	
<b>Total Liabilities</b>		<b>5,501</b>	

# **Transport Canberra and City Services Directorate** **Notes to and Forming Part of the Financial Statements** **For the Year Ended 30 June 2022**

## **NOTE 25 BUDGETARY REPORTING**

### **Significant Accounting Judgements and Estimates – Budgetary Reporting**

Original Budget refers to the amounts presented to the Legislative Assembly in the original budget financial statements in respect of the reporting period (2021-2022 Budget Statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

The following are brief explanations of major line item variances between budget estimates and actual outcomes. Variances are considered to be major variances if both of the following criteria are met:

- The line item is a significant line item: where either the line item actual amount accounts for more than 10% of the relevant associated actual category amount (Income, Expenses, Assets, Liabilities and Equity totals) or more than 10% of the sub-element (e.g. Current Liabilities and Receipts from Operating Activities totals) of the financial statements; and
- The variances (Original Budget to actual) are greater than plus (+) or minus (-) 10% and \$15 million for the financial statement line item.

Income Statement Line Items	Actual 2022 \$'000	Original Budget 2022 \$'000	Variance \$'000	Variance %	Variance Explanations
Grants and Contributions	40,327	168,318	(127,991)	(76)	The lower than budgeted result is mainly due to a lower value of assets transferred from SLA (\$90.1 million) and Private Developers (\$43.2 million).
Supplies and Services	190,355	225,234	(34,879)	(15)	The lower than the budgeted result is mainly due to: <ul style="list-style-type: none"> <li>• lower contract and consultancy costs and repairs and maintenance (\$27.6 million), of which \$11.5 million relates to the West Belconnen Landfill rehabilitation, \$9.1 million relates to a number of other projects that are behind schedule and \$7.0 million due to the transition of contractors to staff to deliver the Directorate's operations; and</li> <li>• lower water charges (\$2.7 million) for sportgrounds as a result of above-average rainfall.</li> </ul>

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 25 BUDGETARY REPORTING – CONTINUED**

<b>Income Statement Line Items</b>	<b>Actual 2022 \$'000</b>	<b>Original Budget 2022 \$'000</b>	<b>Variance \$'000</b>	<b>Variance %</b>	<b>Variance Explanations</b>
Expensing of Capital Works in Progress	51,345	-	51,345	100	The unbudgeted result (\$51.3 million) mainly relates to Monaro Highway Upgrade (\$10.9 million), New Woden Bus Depot (\$6.7 million), Road Safety (\$5.5 million), Active Travel (\$3.7 million), Better connecting Belconnen and Gungahlin (\$3.3 million), Streetlight Energy Performance (\$2.1 million), Pialligo Avenue Duplication (\$1.8 million), John Gorton Drive, including the Molonglo River bridge (\$1.5 million) and various Road infrastructure projects. The Directorate was unable to capitalise these costs under Australian Accounting Standards.
Asset Revaluation Surplus	1,449,744	(95,377)	1,545,121	(1,620)	Asset revaluation outcomes are difficult to predict. The higher than budgeted result is mainly due to revaluation increases for Stormwater assets (\$736.7 million), Land Under Roads (\$706.7 million) and Plant and Equipment (\$7.4 million).

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 25 BUDGETARY REPORTING – CONTINUED**

<b>Balance Sheet Line Items</b>	<b>Actual 2022 \$'000</b>	<b>Original Budget 2022 \$'000</b>	<b>Variance \$'000</b>	<b>Variance %</b>	<b>Variance Explanations</b>
Property, Plant and Equipment	11,685,730	10,287,901	1,397,829	14	The higher than the budgeted result is mainly due to the revaluation increment in the Stormwater Assets (\$736.7 million), Land Under Roads (\$706.7 million) and Plant and Equipment (\$7.4 million).
Capital Works in Progress	102,017	206,098	(104,081)	(51)	The lower than budgeted result is explained in the Statement of Appropriation.
Asset Revaluation Surplus	5,855,732	4,310,611	1,545,121	36	The higher than budgeted result is explained under Property, Plant and Equipment as above.

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 25 BUDGETARY REPORTING – CONTINUED**

<b>Statement of Cash Line Items</b>	<b>Actual 2022 \$'000</b>	<b>Original Budget 2022 \$'000</b>	<b>Variance \$'000</b>	<b>Variance %</b>	<b>Variance Explanations</b>
Supplies and Services	174,635	224,935	(50,300)	(22)	The lower than the budgeted result is explained in the Income Statement above (\$32.1 million), accrued Supplies and Services increased by (\$10.6 million), and non-cash resources received free of charges from the other ACT Government Directorates (\$6.1 million).
Purchase of Capital Works in Progress	118,500	174,462	(55,962)	(32)	The lower than budgeted result is explained as below.
Capital Injections	129,040	228,446	(99,406)	(44)	The lower than budgeted result is explained in the Statement of Appropriation.
Capital Payments to TCO	14,304	42,053	(27,749)	(66)	The lower than budgeted result is mainly due to the deferral and delays of TCO's capital infrastructure projects.

# **TRANSPORT CANBERRA AND CITY SERVICES DIRECTORATE**

## **TERRITORIAL FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
30 JUNE 2022**

# **Transport Canberra and City Services Directorate**

## **Content of Territorial Financial Statements**

### **For the Year Ended 30 June 2022**

#### **Financial Statements**

Statement of Income and Expenses on Behalf of the Territory

Statement of Assets and Liabilities on Behalf of the Territory

Statement of Cash Flows on Behalf of the Territory

#### **Income Notes**

Note	26	Sale of Services from Contracts with Customers – Territorial
Note	27	Other Expenses - Territorial

#### **Assets Notes**

Note	28	Cash and Cash Equivalents - Territorial
Note	29	Receivables – Territorial

#### **Liabilities Notes**

Note	30	Payables – Territorial
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#### **Other Notes**

Note	31	Financial Instruments – Territorial
Note	32	Budgetary Reporting – Territorial



**Transport Canberra and City Services Directorate**  
**Statement of Income and Expenses on Behalf of the Territory**  
**For the Year Ended 30 June 2022**

	<b>Note No.</b>	<b>Actual 2022 \$'000</b>	<b>Original Budget 2022 \$'000</b>	<b>Actual 2021 \$'000</b>
<b>Income</b>				
Sale of Services from Contracts with Customers	26	15,236	27,430	16,940
Fees and Fines		703	14	572
<b>Total Income</b>		<b>15,939</b>	<b>27,444</b>	<b>17,512</b>
<b>Expenses</b>				
Transfer Payments to Government		15,828	27,444	17,512
Other Expenses	27	111	-	-
<b>Total Expenses</b>		<b>15,939</b>	<b>27,444</b>	<b>17,512</b>
<b>Operating Result</b>		<b>-</b>	<b>-</b>	<b>-</b>

The above Statement of Income and Expenses on Behalf of the Territory is to be read in conjunction with the accompanying notes.

**Transport Canberra and City Services Directorate**  
**Statement of Assets and Liabilities on Behalf of the Territory**  
**At 30 June 2022**

		Actual	Original	Actual
	Note	2022	Budget	2021
	No.	\$'000	\$'000	\$'000
<b>Current Assets</b>				
Cash and Cash Equivalents	28	6	15	15
Receivables	29	2,402	2,050	2,050
<b>Total Current Assets</b>		<b>2,408</b>	<b>2,065</b>	<b>2,065</b>
<b>Total Assets</b>		<b>2,408</b>	<b>2,065</b>	<b>2,065</b>
<b>Current Liabilities</b>				
Payables	30	2,408	2,065	2,065
<b>Total Current Liabilities</b>		<b>2,408</b>	<b>2,065</b>	<b>2,065</b>
<b>Total Liabilities</b>		<b>2,408</b>	<b>2,065</b>	<b>2,065</b>
<b>Net Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Equity</b>				
Accumulated Funds		-	-	-
<b>Total Equity</b>		<b>-</b>	<b>-</b>	<b>-</b>

The above Statement of Assets and Liabilities on Behalf of the Territory is to be read in conjunction with the accompanying notes.

As the Net Assets and Total Equity has remained at nil, a Statement of Changes in Equity on Behalf of the Territory has not been prepared.

**Transport Canberra and City Services Directorate  
Statement of Cash Flows on Behalf of the Territory  
For the Year Ended 30 June 2022**

	<b>Note No.</b>	<b>Actual 2022 \$'000</b>	<b>Original Budget 2022 \$'000</b>	<b>Actual 2021 \$'000</b>
<b>Cash Flows from Operating Activities</b>				
<b>Receipts</b>				
Sale of Services from Contracts with Customers		14,488	27,430	16,481
Fees and Fines		705	14	572
Goods and Services Tax Collected from Customers		1,143	2,023	2,159
<b>Total Receipts from Operating Activities</b>		<b>16,336</b>	<b>29,467</b>	<b>19,212</b>
<b>Payments</b>				
Transfer of Territory Receipts to the ACT Government		15,097	27,444	17,044
Goods and Services Tax Remitted to the Australian Taxation Office		1,248	2,023	2,159
<b>Total Payments from Operating Activities</b>		<b>16,345</b>	<b>29,467</b>	<b>19,203</b>
<b>Net Cash (Outflows)/Inflows from Operating Activities</b>	28	<b>(9)</b>	<b>-</b>	<b>9</b>
<b>Net (Decrease)/Increase in Cash and Cash Equivalents</b>		<b>(9)</b>	<b>-</b>	<b>9</b>
Cash and Cash Equivalents at the Beginning of the Reporting Period		15	15	6
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	28	<b>6</b>	<b>15</b>	<b>15</b>

The above Statement of Cash Flows on Behalf of the Territory is to be read in conjunction with the accompanying notes.

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements - Territorial**  
**For the Year Ended 30 June 2022**

**SIGNIFICANT ACCOUNTING POLICIES – TERRITORIAL**

Significant Accounting Policies outlined in the Controlled Financial Statements also apply to the Territorial Statements of the Directorate.

**INCOME NOTES**

**NOTE 26 SALES OF SERVICES FROM CONTRACTS WITH CUSTOMERS – TERRITORIAL**

**Description and Material Accounting Policies relating to the Sale of Goods and Services - Territorial**

Waste acceptance fees relate to fees associated with the acceptance of commercial and industrial waste at landfill sites. The performance obligation is the provision of landfill site access to a customer. Revenue is recognised at the time of disposal of waste at the landfill sites.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Sale of Services from Contract with Customers</b>		
Waste Acceptance Fees <sup>a</sup>	15,236	16,940
<b>Total Sale of Services from Contract with Customers</b>	<b>15,236</b>	<b>16,940</b>

a) The decrease (\$1.7 million) is mainly due to lower amounts of commercial waste being received at landfill sites due to the COVID-19 pandemic.

**NOTE 27 OTHER EXPENSES – TERRITORIAL**

**Other Expenses**

Write-Offs - Irrecoverable Debts	111	-
<b>Total Other Expenses</b>	<b>111</b>	<b>-</b>

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements - Territorial**  
**For the Year Ended 30 June 2022**

**ASSETS NOTES**

**NOTE 28 CASH AND CASH EQUIVALENTS – TERRITORIAL**

**(a) Reconciliation of Cash and Cash Equivalents - Territorial at the End of the Reporting Period in the Statement of Cash Flows on Behalf of the Territory to the Related Items in the Statement of Assets and Liabilities on Behalf of the Territory.**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Total Cash and Cash Equivalents Recorded on the Statement of Assets and Liabilities on Behalf of the Territory	6	15
<b>Cash at the End of the Reporting Period as Recorded in the Statement of Cash Flows on Behalf of the Territory</b>	<b>6</b>	<b>15</b>

All cash recorded on the Statement of Assets and Liabilities on Behalf of the Territory are cash at bank. The Directorate holds one bank account with the Westpac Banking Corporation for Territorial cash at bank and no interest is earned on this account.

**(b) Reconciliation of the Operating Result to Net Cash Inflows from Operating Activities**

Operating Result	-	-
<b>Cash Before Changes in Operating Assets and Liabilities</b>	<b>-</b>	<b>-</b>
<b>Changes in Operating Assets and Liabilities</b>		
(Increase) in Receivables	(352)	(423)
Increase in Payables	343	432
<b>Net Changes in Operating Assets and Liabilities</b>	<b>(9)</b>	<b>9</b>
<b>Net Cash (Outflows)/Inflows from Operating Activities</b>	<b>(9)</b>	<b>9</b>

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements - Territorial**  
**For the Year Ended 30 June 2022**

**NOTE 29 RECEIVABLES – TERRITORIAL**

**Description and Material Accounting Policies Relating to Receivables and Contract Assets - Territorial**

**Significant Judgements and Estimates**

The Directorate has made a significant estimate in the calculation of the allowance for Expected Credit losses for Receivables - Territorial in the Financial Statements. This significant estimate is based on assessment of individual debtors based on historical credit loss experience, adjusted for forward looking factors specific to each debtor.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current Receivables</b>		
Trade Receivables	1,841	1,889
Less: Allowance for Expected Credit Losses	(120)	(120)
	<b>1,721</b>	<b>1,769</b>
Accrued Revenue	681	281
<b>Total Current Receivables</b>	<b>2,402</b>	<b>2,050</b>
<b>Total Receivables</b>	<b>2,402</b>	<b>2,050</b>

**Ageing of Receivables**

	<b>Estimated total gross carrying amount at \$'000</b>	<b>Expected credit loss Allowance \$'000</b>
<b>30 June 2022</b>		
Not overdue	2,083	-
1-30 Days Past Due	439	120
Total	<b>2,522</b>	<b>120</b>
<b>30 June 2021</b>		
Not overdue	1,560	-
1-30 Days Past Due	364	-
61-90 Days Past Due	246	120
Total	<b>2,170</b>	<b>120</b>

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements - Territorial**  
**For the Year Ended 30 June 2022**

**LIABILITIES NOTES**

**NOTE 30 PAYABLES AND CONTRACT LIABILITIES – TERRITORIAL**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current Payables</b>		
Accrued Expenses	2,321	1,873
Net Goods and Services Tax Payable	87	192
<b>Total Current Payables</b>	<b>2,408</b>	<b>2,065</b>
<b>Total Payables</b>	<b>2,408</b>	<b>2,065</b>

No payables are overdue.

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements - Territorial**  
**For the Year Ended 30 June 2022**

**OTHER NOTES**

**NOTE 31 FINANCIAL INSTRUMENTS – TERRITORIAL**

**Description and Material Accounting Policies Relating to Financial Instruments - Territorial**

**Credit Risk**

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Directorate's Territorial credit risk is limited to the amount of the financial assets held less any provision for losses. Further, inter-agency receivables between ACT Government Entities are generally expected to have low credit risks. The Directorate expects to collect all financial assets that are not past due or impaired. There is no collateral held as security for financial assets.

The primary credit risk arises from account holders for commercial waste disposal at ACT landfills. This risk is addressed through approval of credit applications, monitoring debt ageing reports, facility access restrictions and formal debt recovery processes.

There have been no significant changes in credit risk exposure since last reporting period.

**Fair Value of Financial Assets and Liabilities**

	<b>Note No.</b>	<b>Carrying Amount 2022 \$'000</b>	<b>Carrying Amount 2021 \$'000</b>
<b>Financial Assets</b>			
Receivables	29	1,721	1,769
Cash and Cash Equivalents		6	15
<b>Total Financial Assets</b>		<b>1,727</b>	<b>1,784</b>

All financial assets are non-interest bearing and their fair value approximate carrying amounts.



# **Transport Canberra and City Services Directorate** **Notes to and Forming Part of the Financial Statements - Territorial** **For the Year Ended 30 June 2022**

## **NOTE 32 BUDGETARY REPORTING – TERRITORIAL**

### **Significant Accounting Judgements and Estimates – Budgetary Reporting - Territorial**

Original Budget refers to the amounts presented to the Legislative Assembly in the original budget financial statements in respect of the reporting period (2021-2022 Budget Statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

The following are brief explanations of major line item variances between budget estimates and actual outcomes. Variances are considered to be major variances if both of the following criteria are met:

- (a) The line item is a significant line item: where either the line item actual amount accounts for more than 10% of the relevant associated category (Income, Expenses and Equity totals) or more than 10% of the sub-element (e.g. Current Liabilities and Receipts from Operating Activities totals) of the financial statements; and
- (b) The variances (Original Budget to actual) are greater than plus (+) or minus (-) 5% and \$1 million for the financial statement line item.

Statement of Income and Expenses on Behalf of the Territory Line Items	Actual 2022 \$'000	Original Budget 2022 \$'000	Variance \$'000	Variance %	Variance Explanations
Sale of Services from Contracts with Customers	15,236	27,430	(12,194)	(44)	The lower than budgeted amount is a result of fees for waste disposal not increasing in line with the budget due to the COVID-19 pandemic.
Transfer to Government	15,828	27,444	(11,616)	(42)	The lower than budgeted result is as explained above as all revenue is transferred to the Territory Banking Account.

**Transport Canberra and City Services Directorate**  
**Notes to and Forming Part of the Financial Statements - Territorial**  
**For the Year Ended 30 June 2022**

**NOTE 32 BUDGETARY REPORTING – TERRITORIAL - CONTINUED**

Statement of Cash Flows on Behalf of the Territory Line Items	Actual 2022 \$'000	Original Budget 2022 \$'000	Variance \$'000	Variance %	Variance Explanations
Sale of Services from Contracts with Customers	14,488	27,430	(12,942)	(47)	The lower than budgeted amount is a result of fees for waste disposal not increasing in line with the budget due to the COVID-19 pandemic.
Transfer of Territory Receipts to the ACT Government	15,097	27,444	(12,347)	(45)	The lower than budgeted result is as explained above as all revenue is transferred to the Territory Banking Account.

## INDEPENDENT AUDITOR'S REPORT

### To the Members of the ACT Legislative Assembly

#### Opinion

I have audited the financial statements of Transport Canberra Operations for the year ended 30 June 2022 which comprise the operating statement, balance sheet, statement of changes in equity, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements:

- (i) present fairly, in all material respects, Transport Canberra Operations' financial position as at 30 June 2022, and its financial performance and cash flows for the year then ended; and
- (ii) are presented in accordance with the *Financial Management Act 1996* and comply with Australian Accounting Standards.

#### Basis for opinion

I conducted the audit in accordance with the Australian Auditing Standards. My responsibilities under the standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of this report.

I am independent of Transport Canberra Operations in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (Code). I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinion.

#### Responsibilities of Transport Canberra Operations for the financial statements

The Director-General of the Transport Canberra and City Services Directorate is responsible for:

- preparing and fairly presenting the financial statements in accordance with the *Financial Management Act 1996*, and relevant Australian Accounting Standards;
- determining the internal controls necessary for the preparation and fair presentation of the financial statements so that they are free from material misstatements, whether due to error or fraud; and
- assessing the ability of Transport Canberra Operations to continue as a going concern and disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting in preparing the financial statements.

#### Auditor's responsibilities for the audit of the financial statements

Under the *Financial Management Act 1996*, the Auditor-General is responsible for issuing an audit report that includes an independent opinion on the financial statements of Transport Canberra Operations.

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My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of Transport Canberra Operations' internal controls;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Transport Canberra Operations;
- conclude on the appropriateness of Transport Canberra Operations' use of the going concern basis of accounting and, based on audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Transport Canberra Operations' ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in this report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of this report. However, future events or conditions may cause Transport Canberra Operations to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether they represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Director-General of the Transport Canberra and City Services Directorate regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Ajay Sharma  
Assistant Auditor-General, Financial Audit  
28 September 2022

# **TRANSPORT CANBERRA OPERATIONS**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
30 JUNE 2022**

**Transport Canberra Operations  
Financial Statements  
For the Year Ended 30 June 2022**

**Statement of Responsibility**

In my opinion, the TCO financial statements fairly reflect the financial operations for the year ended 30 June 2022 and its financial position on that date.



Alison Playford

Director-General

Transport Canberra and City Services Directorate

28 September 2022

**Transport Canberra Operations  
Financial Statements  
For the Year Ended 30 June 2022**

**Statement by the Chief Financial Officer**

In my opinion, the TCO financial statements have been prepared in accordance with the Australian Accounting Standards, are in agreement with its accounts and records and fairly reflect its financial operations for the year ended 30 June 2022 and the financial position of TCO on that date.

*Andrew Pedersen*

Andrew Pedersen

Chief Financial Officer

Transport Canberra and City Services Directorate

28 September 2022

# Transport Canberra Operations

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# Transport Canberra Operations Operating Statement For the Year Ended 30 June 2022

	Note No.	Actual 2022 \$'000	Original Budget 2022 \$'000	Actual 2021 \$'000
<b>Income</b>				
<i>Revenue</i>				
Sale of Goods and Services from Contracts with Customers	3	15,290	28,851	18,870
Contributions Revenue	4	206,824	202,279	202,830
Other Revenue		2,924	1,316	4,662
<b>Total Revenue</b>		<b>225,038</b>	<b>232,446</b>	<b>226,362</b>
<i>Gains</i>				
Gains from Disposal of Assets		3	-	-
<b>Total Gains</b>		<b>3</b>	<b>-</b>	<b>-</b>
<b>Total Income</b>		<b>225,041</b>	<b>232,446</b>	<b>226,362</b>
<b>Expenses</b>				
Employee Expenses	5	120,655	113,688	117,761
Superannuation Expenses	5	15,238	16,875	14,483
Supplies and Services	6	79,534	84,130	75,680
Depreciation and Amortisation	11	32,895	35,235	33,649
Borrowing Costs	7	10,947	18,057	18,871
Expensing of Capital Works in Progress	8	2,258	-	11,766
Other Expenses		390	683	831
<b>Total Expenses</b>		<b>261,917</b>	<b>268,668</b>	<b>273,041</b>
<b>Operating Result before Income Tax Equivalents</b>		<b>(36,876)</b>	<b>(36,222)</b>	<b>(46,679)</b>
Income Tax Equivalents Income	16(a)	11,112	-	14,208
<b>Operating Result</b>		<b>(25,764)</b>	<b>(36,222)</b>	<b>(32,471)</b>
<b>Other Comprehensive Income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Increase in the Asset Revaluation Surplus		-	39,016	1,710
<b>Total Other Comprehensive Income</b>		<b>-</b>	<b>39,016</b>	<b>1,710</b>
<b>Total Comprehensive Result</b>		<b>(25,764)</b>	<b>2,794</b>	<b>(30,761)</b>

The above Operating Statement should be read in conjunction with the accompanying notes.

TCO has only one output class and as such the above Operating Statement is also TCO's Operating Statement for TCO Output Class.

**Transport Canberra Operations**  
**Balance Sheet**  
**At 30 June 2022**

	<b>Note</b>	<b>Actual</b>	<b>Original</b>	<b>Actual</b>
	<b>No.</b>	<b>2022</b>	<b>Budget</b>	<b>2021</b>
		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Current Assets</b>				
Cash and Cash Equivalents	10	14,685	15,133	15,859
Receivables		1,525	1,350	2,144
Inventories		3,943	4,113	4,021
Other Current Assets		381	419	419
<b>Total Current Assets</b>		<b>20,534</b>	<b>21,015</b>	<b>22,443</b>
<b>Non-Current Assets</b>				
Property, Plant and Equipment	11	900,330	962,755	919,703
Capital Works in Progress		3,752	3,081	3,563
Intangible Assets		-	48	48
<b>Total Non-Current Assets</b>		<b>904,082</b>	<b>965,884</b>	<b>923,314</b>
<b>Total Assets</b>		<b>924,616</b>	<b>986,899</b>	<b>945,757</b>
<b>Current Liabilities</b>				
Payables	12	6,521	5,907	6,675
Borrowings	14	11,186	13,070	10,877
Lease Liabilities		1,420	-	1,519
Employee Benefits	15	34,946	34,249	33,737
Contract Liabilities	12	8,532	7,960	7,839
<b>Total Current Liabilities</b>		<b>62,605</b>	<b>61,186</b>	<b>60,647</b>
<b>Non-Current Liabilities</b>				
Borrowings	14	284,202	279,834	295,059
Lease Liabilities		987	-	2,196
Employee Benefits	15	1,588	2,152	1,434
Deferred Tax Liabilities	16(d)	63,273	75,507	74,385
<b>Total Non-Current Liabilities</b>		<b>350,050</b>	<b>357,493</b>	<b>373,074</b>
<b>Total Liabilities</b>		<b>412,655</b>	<b>418,679</b>	<b>433,721</b>
<b>Net Assets</b>		<b>511,961</b>	<b>568,220</b>	<b>512,036</b>
<b>Equity</b>				
Accumulated Funds		445,086	462,216	445,161
Asset Revaluation Surplus		66,875	106,004	66,875
<b>Total Equity</b>		<b>511,961</b>	<b>568,220</b>	<b>512,036</b>

The above Balance Sheet should be read in conjunction with the accompanying notes.

TCO has only one output class and as such the above Balance Sheet is also TCO's Balance Sheet for TCO Output Class.

# **Transport Canberra Operations** **Statement of Changes in Equity** **For the Year Ended 30 June 2022**

	Accumulated Funds Actual 2022 \$'000	Asset Revaluation Surplus Actual 2022 \$'000	Total Equity Actual 2022 \$'000	Original Budget 2022 \$'000
Note No.				
<b>Balance at 1 July 2021</b>	<b>445,161</b>	<b>66,875</b>	<b>512,036</b>	<b>511,373</b>
<b>Comprehensive Income</b>				
Operating Result	(25,764)	-	(25,764)	2,794
<b>Total Comprehensive Result</b>	<b>(25,764)</b>	<b>-</b>	<b>(25,764)</b>	<b>2,794</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>				
Net Assets Transferred from MPC <sup>a</sup>	11,385	-	11,385	12,000
Capital Payments from TCCS	14,304	-	14,304	42,053
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>25,689</b>	<b>-</b>	<b>25,689</b>	<b>54,053</b>
<b>Balance at 30 June 2022</b>	<b>445,086</b>	<b>66,875</b>	<b>511,961</b>	<b>568,220</b>

The above Statement of Changes in Equity is to be read in conjunction with the accompanying notes.

a) Net Assets Transferred from MPC relates to the Mitchell Light Rail Stop.

**Transport Canberra Operations**  
**Statement of Changes in Equity – Continued**  
**For the Year Ended 30 June 2022**

	Note No.	Accumulated Funds Actual 2021 \$'000	Asset Revaluation Surplus Actual 2021 \$'000	Total Equity Actual 2021 \$'000
<b>Balance at 1 July 2020</b>		<b>450,899</b>	<b>65,678</b>	<b>516,577</b>
<b>Comprehensive Income</b>				
Operating Result		(32,471)	-	(32,471)
Initial recognition of Deferred Tax Liabilities	16	-	(513)	(513)
Increase in the Asset Revaluation Surplus		-	1,710	1,710
<b>Total Comprehensive Result</b>		<b>(32,471)</b>	<b>1,197</b>	<b>(31,274)</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>				
Net Assets Transferred from MPC <sup>a</sup>		10,709	-	10,709
Capital Payments from TCCS		16,024	-	16,024
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>		<b>26,733</b>	<b>-</b>	<b>26,733</b>
<b>Balance at 30 June 2021</b>		<b>445,161</b>	<b>66,875</b>	<b>512,036</b>

The above Statement of Changes in Equity is to be read in conjunction with the accompanying notes.

- a) Net Assets Transferred from MPC relates to the finalisation of light rail stage 1 construction works.

**Transport Canberra Operations**  
**Statement of Cash Flows**  
**For the Year Ended 30 June 2022**

	Note No.	Actual 2022 \$'000	Original Budget 2022 \$'000	Actual 2021 \$'000
<b>Cash Flows from Operating Activities</b>				
<b>Receipts</b>				
Contributions Receipts		205,204	200,937	200,010
Sale of Goods and Services from Contracts with Customers		16,425	29,479	19,710
Goods and Services Input Tax Credits from ATO		9,703	3,467	10,691
Goods and Services Tax Collected from Customers		3,379	3,006	3,833
Other		3,127	767	4,611
<b>Total Receipts from Operating Activities</b>		<b>237,838</b>	<b>237,656</b>	<b>238,855</b>
<b>Payments</b>				
Employees		119,361	113,233	116,263
Superannuation		15,167	16,874	14,407
Supplies and Services		77,976	87,698	75,792
Goods and Services Tax Paid to Suppliers		9,906	3,468	10,512
Goods and Services Tax Remitted to ATO		3,399	3,006	3,750
Borrowing Costs		10,947	18,057	17,356
Other		318	-	317
<b>Total Payments from Operating Activities</b>		<b>237,074</b>	<b>242,336</b>	<b>238,397</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	10	<b>764</b>	<b>(4,680)</b>	<b>458</b>
<b>Cash Flows from Investing Activities</b>				
<b>Receipts</b>				
Proceeds from Sale of Property, Plant and Equipment		62	-	75
<b>Total Receipts from Investing Activities</b>		<b>62</b>	<b>-</b>	<b>75</b>
<b>Payments</b>				
Purchase of Property, Plant and Equipment		4,221	26,180	4,816
<b>Total Payments from Investing Activities</b>		<b>4,221</b>	<b>26,180</b>	<b>4,816</b>
<b>Net Cash (Outflows) from Investing Activities</b>		<b>(4,159)</b>	<b>(26,180)</b>	<b>(4,741)</b>

**Transport Canberra Operations**  
**Statement of Cash Flows – Continued**  
**For the Year Ended 30 June 2022**

	Note No.	Actual 2022 \$'000	Original Budget 2022 \$'000	Actual 2021 \$'000
<b>Cash Flows from Financing Activities</b>				
<b>Receipts</b>				
Capital Payments from TCCS		14,304	42,053	16,024
<b>Total Receipts from Financing Activities</b>		<b>14,304</b>	<b>42,053</b>	<b>16,024</b>
<b>Payments</b>				
Repayment of Borrowings		102	443	1,023
Repayment of Lease Liabilities - Principal		1,535	594	1,291
Repayment of Service Concession Arrangement Financial Liability - Principal		10,446	10,882	9,525
<b>Total Payments from Financing Activities</b>		<b>12,083</b>	<b>11,919</b>	<b>11,839</b>
<b>Net Cash Inflows from Financing Activities</b>		<b>2,221</b>	<b>30,134</b>	<b>4,185</b>
<b>Net (Decrease) in Cash and Cash Equivalents</b>		<b>(1,174)</b>	<b>(726)</b>	<b>(98)</b>
Cash and Cash Equivalents at the Beginning of the Reporting Period		15,859	15,859	15,957
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	10	<b>14,685</b>	<b>15,133</b>	<b>15,859</b>

The above Statement of Cash Flows is to be read in conjunction with the accompanying notes.

# **Transport Canberra Operations**

## **Notes to and Forming Part of the Financial Statements**

### **For the Year Ended 30 June 2022**

#### **NOTE 1 OBJECTIVES OF TRANSPORT CANBERRA OPERATIONS**

##### **Legal Form and Principal Place of Business**

TCO is a public trading enterprise within the Transport Canberra and Business Services Division of TCCS. TCO is a separate reporting entity with its own financial information, strategic and accountability indicators.

##### **Operations and Principal Activities**

TCO delivers public transport services throughout the Territory. TCO services are delivered in line with the ACT Government's vision to provide a convenient, efficient, affordable, reliable and integrated public transport system for the community. Public transport services managed or delivered by TCO include scheduled light rail services, route bus services, school bus services, flexible bus services, special needs transport and management of the ACT rural school bus contract.

#### **NOTE 2 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS**

##### **Legislative Requirement**

The *Financial Management Act 1996* (FMA) requires the preparation of annual financial statements for TCO.

The FMA and the *Financial Management Guidelines* issued under the FMA, requires TCO's financial statements to include:

- (i) an Operating Statement for the reporting period;
- (ii) a Balance Sheet at the end of the reporting period;
- (iii) a Statement of Changes in Equity for the reporting period;
- (iv) a Statement of Cash Flows for the reporting period;
- (v) the material accounting policies adopted for the reporting period; and
- (vi) such other statements as necessary to fairly reflect the financial operations of TCO during the reporting period and its financial position at the end of the reporting period.

These general-purpose financial statements have been prepared in accordance with:

- (i) Australian Accounting Standards (as required by the FMA); and
- (ii) ACT Accounting and Disclosure Policies.

**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 2 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS –  
CONTINUED**

**Going Concern**

At 30 June 2022, TCO's current liabilities (\$62.6 million) exceeded its current assets (\$20.5 million) by \$42.1 million. This is not considered to be a liquidity risk as TCO receives regular service payments from the ACT Government through TCCS. Furthermore, the current liabilities balance relates primarily to leave liabilities which are not all expected to be paid within 12 months.

The 2021-22 financial statements have been prepared on a going concern basis as TCO delivers essential public transport services to ACT residents and funded in the 2022-23 Budget and the Budget Papers include forward estimates for TCO.

**Impact of COVID-19**

TCO has assessed the impact of the COVID-19 pandemic on the balances included in its financial statements. The recoverability of Receivables and values of its Property, Plant and Equipment are the two areas that may be potentially impacted by the continuing COVID-19 pandemic. TCO has concluded that COVID-19 has not had a material impact on either of these balances. Significant variances compared to budget and prior year resulting from the COVID-19 pandemic are explained within the relevant notes. Fare revenue had a significant decline due to COVID-19. TCO received additional contributions from TCCS to offset the reduction in fare revenue. This is expected to continue in the foreseeable future with the continuation of restrictions caused by the pandemic.

**Accrual Accounting**

The Financial Statements have been prepared using the accrual basis of accounting. The Financial Statements have also been prepared according to the historical cost convention, except for Property, Plant and Equipment, which are valued at fair value in accordance with valuation policies applicable to the TCO during the reporting period.

**Currency**

These Financial Statements are presented in Australian dollars.

**Glossary**

Abbreviations used in the Financial Statements are based on the TCCS annual report glossary.



**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 2 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS – CONTINUED**

**Budget Figures**

To facilitate a comparison with the Budget Papers, as required by the FMA, budget information for 2021-22 has been presented in the Financial Statements. Budget numbers in the Financial Statements are the original budget numbers that appear in the 2021-22 Budget Papers apart from the updates disclosed below.

The Original Budget figures for 2021-22 listed below have been updated to reclassify amounts to the relevant line items:

<b>Statements</b>	<b>Line Items</b>	<b>Original Budget 2022 \$'000</b>	<b>Revised Budget 2022 \$'000</b>	<b>Description of Impacts</b>
Operating Statement	Contributions Revenue	202,828	202,279	There is no impact on Total Income
	Other Revenue	767	1,316	
Balance Sheet	Receivables	2,151	1,350	There is no impact on Net Assets
	Payables	6,708	5,907	
Statement of Changes in Equity	Balance at the Start of the Reporting Period	523,373	511,373	There is no impact on the Balance at the End of the Reporting Period
	Net Assets transferred from MPC	-	12,000	
Statement of Cash Flows	Purchase of Property, Plant and Equipment	13,027	26,180	There is no impact on Cash and Cash Equivalents at the End of the Reporting Period
	Capital Payments from TCCS	54,428	42,053	
	Net Increase/(Decrease) in Cash and Cash Equivalents	24,802	(726)	
	Goods and Services Input Tax Credits from ATO	-	3,467	There is no impact on the relevant subtotal and Cash and Cash Equivalents at the End of the Reporting Period
	Goods and Services Tax Collected from Customers	-	3,006	
	Other Receipts	7,240	767	
	Goods and Services Tax Remitted to ATO	-	3,468	
	Goods and Services Tax Paid to Suppliers	-	3,006	
	Other Payments	6,474	-	
	Repayment of Lease Liabilities – Principal	11,476	594	
	Repayment of Service Concession Arrangement Financial Liability - Principal	-	10,882	

**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 2 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS –  
CONTINUED**

**Reporting Period**

These Financial Statements reflect the financial performance, changes in equity and cash flows of TCO for the year ended 30 June 2022 together with the financial position of TCO as at 30 June 2022.

**Rounding**

All amounts in the Financial Statements have been rounded to the nearest thousand dollars (\$'000).

# **Transport Canberra Operations**

## **Notes to and Forming Part of the Financial Statements**

### **For the Year Ended 30 June 2022**

#### **INCOME NOTES**

#### **MATERIAL ACCOUNTING POLICIES - INCOME**

#### **INCOME RECOGNITION**

Revenue is recognised in accordance with AASB 15 *Revenue from Contracts with Customers* where the contract is enforceable and contains sufficiently specific performance obligations, otherwise revenue is in the scope of AASB 1058 *Income of Not-for-Profit Entities*.

#### **NOTE 3 SALES OF GOODS AND SERVICES FROM CONTRACTS WITH CUSTOMERS**

##### **Description and Material Accounting Policies relating to the Sale of Goods and Services**

Revenue recognised in this note is that within the scope of AASB 15. TCO has undertaken a review to determine whether the goods and services it provides need to be classified as revenue from contracts with customers in accordance with AASB 15. This review involved obtaining information about contracts and other arrangements to make an assessment about whether any of these arrangements fall within the scope of AASB 15. TCO then assessed its revenue from contracts with customers to determine the timing and nature of the satisfaction of performance obligations.

TCO earns revenue from providing goods and services to other ACT Government agencies and to the public. Revenue is based on the transfer of promised goods or services to customers at an amount that reflects the consideration in exchange for those goods or services. Revenue is recognised by applying a five step model under AASB 15.

1. Identify the contract with the customer;
2. Identify the performance obligations;
3. Determine the transaction price;
4. Allocate the transaction price; and
5. Recognise revenue as or when control of the performance obligation is transferred to the customer.

The timing of the payment for sale of goods and rendering of services largely corresponds with the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability. TCO does not offer volume discounts to its customers.

Fare revenue is recognised from the provision of public transport services. The performance obligation is the provision of public transport services to a customer. TCO meets its performance obligation and records fares revenue when customers pay cash fares or tap MyWay cards on buses and light rail.

Advertising revenue is generated from advertising displayed on buses and the light rail. The performance obligation is the display of the advertisements. Advertising is managed by third party providers and revenue is recognised when the advertisement is placed on buses and the light rail.

**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 3 SALES OF GOODS AND SERVICES FROM CONTRACTS WITH CUSTOMERS – CONTINUED**

Charter revenue is derived from the provision of special transport services to customers. The performance obligation is the provision of the transport services to a customer. Charter revenue is recognised when the transport service is provided to a customer.

None of TCO's revenue streams have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Sales of Goods and Services from Contracts with Customers</b>		
Fares <sup>a</sup>	14,054	17,810
Advertising	1,139	926
Charter	97	134
<b>Total Sales of Goods and Services from Contracts with Customers</b>	<b>15,290</b>	<b>18,870</b>

- a) The decrease (\$3.8 million) is mainly due to fewer passengers using public transport due to the COVID-19 pandemic.

# **Transport Canberra Operations**

## **Notes to and Forming Part of the Financial Statements**

### **For the Year Ended 30 June 2022**

#### **NOTE 4 CONTRIBUTIONS REVENUE**

##### **Description and Material Accounting Policies relating to Grants and Contributions Revenue**

###### *Contributions Accounting Policy*

TCO has determined that revenues associated with Resources Received Free of Charge do not contain sufficiently specific performance obligations for recognising revenue from contracts with customers under AASB 15. This is because TCO is not required to provide an equal amount in return for the consideration received. As such, AASB 1058 has been applied for recognising this revenue.

Revenue is generally recognised based on the asset received (generally cash or other financial asset) at fair value, except for Concessional Travel Payments which are recorded when TCO has unconditional right to receive the subsidy for providing discounted travel rates.

When TCO receives an asset or services for significantly less than fair value, revenue is recognised on receipt of the asset / services. Where services are received, the expense is recognised in the line item to which it relates.

###### *Other Contributions*

Service Payments from TCCS are made for TCO to provide public transport services to the community. This is a contribution from the ACT Government for TCO's operations and does not have any performance obligations. TCO records contributions upon receipt of cash.

TCO received concessional travel payments for providing discounted travel to the public through CMTEDD. Discounted travel rates include student fares and other concession fares. The amounts recorded are calculated based on actual discounted travel recorded in the ticketing system.

Asset Contributions relate to assets received by TCO from other entities. TCO records the value of assets based on information received from the transferring entity.

**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 4 CONTRIBUTIONS REVENUE – CONTINUED**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Resources Received Free of Charge</b>		
Legal and Other Services	160	456
Contributions from CMTEDD	105	-
Financial Services provided by SS	478	493
Human Resources Services provided by SS	904	857
Record Management Services provided by TRO	6	6
Project Management Services provided by MPC	82	-
<b>Total Resources Received Free of Charge</b>	<b>1,735</b>	<b>1,812</b>
<b>Other Contributions</b>		
Service Payments from TCCS <sup>a</sup>	201,085	194,641
Concessional Travel Payments <sup>b</sup>	3,898	5,694
Asset Contributions from TCCS	106	683
<b>Total Other Contributions</b>	<b>205,089</b>	<b>201,018</b>
<b>Total Contributions</b>	<b>206,824</b>	<b>202,830</b>

- a) The increase (\$6.4 million) is mainly due to additional funding received from TCCS to offset the reduction in public transport fare revenue resulting from the COVID-19 pandemic.
- b) The decrease (\$1.8 million) is mainly due to fewer concession card holders using public transport due to the COVID-19 pandemic.

**Resources Provided Free of Charge**

Economic Development Assistance for Business Support Grants provided to CMTEDD	46	-
Airport Shuttle Service provided to HD	27	-
<b>Total Resources Provided Free of Charge</b>	<b>73</b>	<b>-</b>

**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**EXPENSE NOTES**

**NOTE 5 EMPLOYEE AND SUPERANNUATION EXPENSES**

**Description and Material Accounting Policies Relating to Employee and Superannuation Expenses**

Employee benefits include:

- short-term employee benefits such as wages and salaries, annual leave loading, non-monetary benefits (e.g. vehicles) and applicable on-costs, if expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related services;
- other long-term benefits such as long service leave and annual leave; and
- termination benefits.

On-costs include annual leave, long service leave, superannuation and other costs that are incurred when employees take annual leave and long service leave.

Employees of TCO will have different superannuation arrangements due to the type of superannuation scheme available at the time of commencing employment, including both defined benefit and defined contribution superannuation scheme arrangements. For employees who are members of the defined benefit Commonwealth Superannuation Scheme (CSS) and Public Sector Superannuation Scheme (PSS) TCO makes employer superannuation contribution payments to the Territory Banking Account at a rate determined by CMTEDD. TCO also makes productivity superannuation contribution payments on behalf of these employees to the Commonwealth Superannuation Corporation, which is responsible for administration of the schemes.

For employees who are members of defined contribution superannuation schemes (the Public Sector Superannuation Scheme Accumulation Plan (PSSAP) and schemes of employee choice), TCO makes employer superannuation contribution payments directly to the employees' relevant superannuation fund.

All defined benefit employer superannuation contributions are recognised as expenses on the same basis as the employer superannuation contributions made to defined contribution schemes. The accruing superannuation liability obligations are expensed as they are incurred and extinguished as they are paid. For TCO employees who are members of the defined benefit schemes CSS or PSS, the superannuation benefits payable upon retirement are recognised in the Financial Statements of the Superannuation Provision Account.

**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 5 EMPLOYEE AND SUPERANNUATION EXPENSES – CONTINUED**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Wages and Salaries <sup>a</sup>	101,635	99,405
Workers' Compensation Insurance Premium	4,644	4,306
Payroll Tax	8,292	8,099
Annual Leave Expense <sup>b</sup>	4,636	3,574
Long Service Leave Expense <sup>c</sup>	502	1,521
Superannuation Contributions to the Territory Banking Account	6,301	5,866
Superannuation to External Providers	8,282	7,896
Productivity Benefit	655	721
Other Employee Benefits and On-Costs	946	856
<b>Total Employee and Superannuation Expenses</b>	<b>135,893</b>	<b>132,244</b>
<b>Split of Employee and Superannuation Expenses</b>		
Total Employee Expenses	120,655	117,761
Total Superannuation Expenses	15,238	14,483
<b>Total Employee and Superannuation Expenses</b>	<b>135,893</b>	<b>132,244</b>

- a) The increase (\$2.2 million) is mainly due to salary increases under the enterprise agreements.
- b) The increase (\$1.1 million) is mainly due to the increase in liability as a result of less leave taken during the COVID-19 pandemic.
- c) The decrease (\$1.0 million) is mainly due to a decrease in the rate used to estimate the present value of Long Service Leave liabilities from 108.7% to 95.3%, partially offset by higher salary rates under the enterprise agreements.



**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 6 SUPPLIES AND SERVICES**

**Description and Material Accounting Policies Relating to Supplies and Services**

*General - Supplies and Services*

Purchases of Supplies and Services generally represent the day-to-day running costs incurred in normal operations, recognised in the reporting period in which these expenses are incurred.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Service Concession Arrangement - Service Payments	26,696	26,572
Fuel <sup>a</sup>	18,023	13,179
Bus Maintenance and Other Running Expenses	9,772	9,957
Insurance	4,728	4,311
Special Needs Transport and Rural Schools Service Payments	4,334	4,521
Building and Facilities Operating Costs	4,412	4,480
Contractors and Consultants	4,240	4,954
Information Technology and Telecommunications	2,817	2,981
Finance, Procurement and Human Resources Service Charges	1,382	1,350
Support Vehicles and Fuel Charges	1,015	437
Audit Fees to the ACT Audit Office	165	149
Other	1,950	2,789
<b>Total Supplies and Services</b>	<b>79,534</b>	<b>75,680</b>

a) The increase (\$4.8 million) is due to an increase in diesel costs during 2021-22.

**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 7 BORROWING COSTS**

**Description and Material Accounting Policies Relating to Borrowing Costs**

All borrowing costs, including those that are directly attributable to the acquisition, construction, or production of a qualifying asset, are expensed in the period in which they are incurred.

Service Concession Arrangement Financial Costs relate to interest for the light rail service concession arrangement assets.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Interest Expense on Borrowings	-	44
Service Concession Arrangement Financial Costs <sup>a</sup>	10,860	18,724
Interest on Lease Liabilities	87	103
<b>Total Borrowing Costs</b>	<b>10,947</b>	<b>18,871</b>

- a) The decrease (\$7.9 million) is mainly due to the refinancing of the service concession financial liability at a lower interest rate. For more information in relation to service concession arrangements refer to Note 13 - 'Service Concession Arrangement'.

**NOTE 8 EXPENSING OF CAPITAL WORKS IN PROGRESS**

**Description and Material Accounting Policies relating to Expensing of Capital Works in Progress.**

Expensing of Capital Works in Progress relates to the expensing of costs from capital projects that did not meet the asset recognition criteria under the Australian Accounting Standards.

Expensing of Capital Works in Progress	2,258	11,766
<b>Total Expensing Capital Works in Progress <sup>a</sup></b>	<b>2,258</b>	<b>11,766</b>

- a) The decrease is due to one off expensing of costs transferred from MPC in 2020-21 relating to the finalisation of light rail stage 1 construction. TCO is not permitted to capitalise these costs under the Australian Accounting Standards.

# Transport Canberra Operations

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2022

#### NOTE 9 WAIVERS, IMPAIRMENT LOSSES AND WRITE-OFFS

##### Description and Material Accounting Policies relating to Waivers, Impairment Losses and Write-Offs

###### *Impairment Losses – Non-Financial Assets*

Under Section 131 of the *Financial Management Act 1996* (FMA) the Treasurer may, in writing, waive Impairment loss expenses recognised for inventories when their carrying amount is higher than their recoverable amount, with the difference between the two being the amount of the impairment loss. Impairment losses for inventories are recognised as an expense in the Operating Statement.

###### *Impairment Losses and Write-Offs – Accounts Receivables*

A matrix is used to calculate the amount of lifetime expected credit loss which factors practical and justifiable forward-looking information, including forecast economic changes expected to impact TCO receivables. This method is based on the possibility of default events occurring over the lifetime of the loans.

Impairment losses and write-offs are included in other expenses.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Impairment Losses</b>		
Expected Credit Loss Expense	10	20
Receivables Recovered During the Reporting Period	-	(44)
Impairment Loss from Receivables	<u>10</u>	<u>(24)</u>
Inventory	122	185
Impairment Loss from Inventory	<u>122</u>	<u>185</u>
<b>Total Impairment Losses</b>	<u>132</u>	<u>161</u>
<b>Total Waivers, Impairment Losses and Write-Offs</b>	<u><u>132</u></u>	<u><u>161</u></u>

**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**ASSET NOTES**

**MATERIAL ACCOUNTING POLICIES - ASSETS**

**Assets – Current and Non-Current**

Assets are classified as current where they are expected to be realised within 12 months after the reporting date. Assets which do not fall within the current classification are classified as non-current.

**NOTE 10 CASH AND CASH EQUIVALENTS**

**Description and Material Accounting Policies relating to Cash and cash equivalents**

TCO holds one bank account with the Westpac Banking Corporation as part of the whole of government banking arrangements. As part of these arrangements, TCO does not receive interest on these accounts, as all the accounts held are Set-Off Accounts.

Cash includes cash at bank and cash on hand.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>(a) Cash Balances</b>		
Cash at Bank	14,394	15,624
Cash on Hand	291	235
<b>Total Cash and Cash Equivalents</b>	<b>14,685</b>	<b>15,859</b>
<b>(b) Reconciliation of Cash and Cash Equivalents at the End of the Reporting Period in the Statement of Cash Flows to the Equivalent Items in the Balance Sheet</b>		
<b>Cash and Cash Equivalents at the End of the Reporting Period as Recorded in the Statement of Cash Flows</b>	<b>14,685</b>	<b>15,859</b>
<b>(c) Reconciliation of Operating Result to Net Cash Inflows from Operating Activities</b>		
Operating Result	(25,764)	(32,471)
<b>Add/(Less) Non-Cash Items</b>		
Depreciation and Amortisation	32,895	33,649
Income Tax Equivalents (Income)	(11,112)	(14,208)
Expensing of Capital Works in Progress	2,258	11,766
Net Assets transferred (from) Other ACT Government Entities	(105)	(683)
<b>Add/(Less) Items Classified as Investing or Financing</b>		
Retention Monies for Capital Works	34	(120)
Net (Gain)/Loss on Disposal of Assets	(62)	353
Capital Works in Progress Accrued	(17)	-
<b>Cash Before Changes in Operating Assets and Liabilities</b>	<b>(1,873)</b>	<b>(1,714)</b>

**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 10 CASH AND CASH EQUIVALENTS – CONTINUED**

	2022 \$'000	2021 \$'000
<b>(c) Reconciliation of Operating Result to Net Cash Inflows from Operating Activities – Continued</b>		
<b>Changes in Operating Assets and Liabilities</b>		
Decrease in Receivables	619	1
Decrease/(Increase) in Inventories	78	(348)
Decrease in Other Assets	38	327
Increase in Payables and Contract Liabilities	539	286
Increase in Employee Benefits	1,363	1,906
<b>Net Changes in Operating Assets and Liabilities</b>	<b>2,637</b>	<b>2,172</b>
<b>Net Cash Inflows from Operating Activities</b>	<b>764</b>	<b>458</b>

**(d) Reconciliation of Liabilities Arising from Financing Activities**

	Borrowings \$'000	Lease Liabilities \$'000	Service Concession Arrangement Financial Liability \$'000
<b>2022</b>			
Carrying Amount at the Beginning of the Reporting Period	1,252	3,715	304,684
Cash Flow Changes:			
- Cash Paid	(102)	(1,534)	(10,446)
- New Leases	-	226	-
<b>Carrying Amount at the End of the Reporting Period</b>	<b>1,150</b>	<b>2,407</b>	<b>294,238</b>
<b>2021</b>			
Carrying Amount at the Beginning of the Reporting Period	2,276	1,615	313,568
Cash Flow Changes:			
- Cash Paid	(1,024)	(1,291)	(9,525)
- New Leases	-	3,402	641
- Other Movements	-	(11)	-
<b>Carrying Amount at the End of the Reporting Period</b>	<b>1,252</b>	<b>3,715</b>	<b>304,684</b>

# Transport Canberra Operations

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2022

#### NOTE 11 PROPERTY, PLANT AND EQUIPMENT

##### Description and Material Accounting Policies relating to Property, Plant and Equipment

Property, plant and equipment includes the following classes of assets:

- **Land** includes leasehold land at Tuggeranong, Woden, Belconnen and Mitchell depots, but excludes land under infrastructure.
- **Buildings** are structures that are separately identifiable from the land they are constructed upon. Buildings include depots and land improvements. Service concession building assets are included within the building asset class. This includes the Public Private Partnership arrangement for the Light Rail building being included as a service concession asset. Land improvements includes parking lots and retaining walls.
- **Buses** represents TCO fleet vehicles used in the service of the bus network.
- **Plant and Equipment** includes mobile plant, air conditioning and heating systems, office and computer equipment, furniture and fittings, motor vehicles, buses, light rail vehicles (rolling stock), light rail maintenance equipment, and other mechanical and electronic equipment. Right-of-Use plant and equipment assets and service concession plant and equipment assets are included within the plant and equipment asset class.
- **Infrastructure Assets** are physical asset that typically have a long useful life and consist of a network of components, which enhance the productive capacity of the economy and supports Government services. TCO holds service concession infrastructure assets that includes tracks, overhead wiring and poles, signalling and traffic control systems, electricity substations and light rail stops, that are included within the infrastructure asset class. Land under infrastructure is not included in infrastructure assets.
- **Other Assets** includes a heritage bus owned by TCO and fit-out in a leased building.

Right-of-Use assets recognised under AASB 16 Leases are disclosed under the relevant class of property, plant and equipment.

##### Acquisition and Recognition

Property, Plant and Equipment is initially recorded at cost. Right-of-Use assets are also measured at cost on initial recognition, where cost comprises the initial amount of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received. However, TCO initially recognises service concession assets at current replacement cost in accordance with the cost approach to fair value in AASB 13 Fair Value Measurement.

Where Property, Plant and Equipment is acquired at no cost or minimal cost, cost is its fair value as at the date of acquisition. However, Property, Plant and Equipment acquired at no cost or minimal cost as part of a restructuring of administrative arrangements is measured at the transferor's book value.

The capitalisation threshold for Property, Plant and Equipment is \$5,000.

##### Measurement After Initial Recognition

Property, Plant and Equipment is valued using the cost or revaluation model of valuation and measured at fair value. The fair value of service concession assets measured using the revaluation model is determined based on current replacement cost.

# Transport Canberra Operations

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2022

#### NOTE 11 PROPERTY, PLANT AND EQUIPMENT – CONTINUED

##### Measurement After Initial Recognition – Continued

All assets are revalued every three years. An independent qualified valuer (RHAS) performed a valuation of Service Concession Assets, Land and Buildings and Buses in June 2020, and Plant and Equipment and Heritage assets in June 2021. However, if at any time management considers that the carrying amount of an asset materially differs from its fair value then the assets will be revalued regardless of when the last valuation took place. Any accumulated depreciation at the date of revaluation is written back against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

##### Significant Judgements and Estimates

*Impairment of Non-Current Assets:* TCO has made a significant judgement regarding its impairment of its non-current assets by undertaking a process of reviewing any likely impairment factors by completing an impairment checklist. Where an impairment factor is identified the value of the impairment is recognised against the available carrying amount for the relevant asset class in the Asset Revaluation Surplus. Where the impairment loss is greater than the balance in the Asset Revaluation Surplus for the relevant class of asset, the difference is expensed in the Operating Statement. Any impairment loss on a non-revalued asset is expensed in the Operating Statement.

Non-financial assets that have previously been impaired are reviewed for possible reversal of impairment at each reporting date.

*Accounting for Components of Buses and Light Rail Vehicles:* TCO has made a significant judgement regarding the recognition and depreciation of each bus and light rail vehicle, including its significant components. TCO has assessed that the useful lives of significant components of each bus and light rail vehicle, such as the engine and transmission, are the same as the main component, the chassis. Therefore, TCO accounts for each bus and light rail vehicle, including all significant components, as one asset and depreciates it over the assessed useful life.

***Depreciation and Useful Life:*** Depreciation is the systematic allocation of the cost of an asset less its residual value over its useful life.

Depreciation is applied to physical assets such as Buildings, Leasehold Improvements, Buses, Plant and Equipment and Infrastructure assets. Land and the heritage asset have unlimited useful lives and are therefore not depreciated.

Right-of-Use plant and equipment are depreciated over the estimated useful life of each asset, or the unexpired period of the relevant lease, whichever is shorter.

All depreciation is calculated after first deducting any residual values which remain for each asset.

**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 11 PROPERTY, PLANT AND EQUIPMENT – CONTINUED**

Depreciation and amortisation for non-current assets is determined as follows:

<b>Class of Asset</b>	<b>Depreciation/ Amortisation</b>	<b>Useful Life (Years)</b>
Buildings	Straight Line	8-49
Leasehold Improvements	Straight Line	10
Buses	Straight Line	6-20
Plant and Equipment	Straight Line	1-29
Infrastructure Assets	Straight Line	50
Internally Generated Intangibles	Straight Line	1-5

TCO has made a significant estimate in determining the useful lives of its Property, Plant and Equipment. The estimation of useful lives of Property, Plant and Equipment has been based on the historical experience of similar assets and in some cases has been based on advice provided by previous external valuers AON. The useful lives are re-assessed on an annual basis and any adjustments are made when considered necessary.

	<b>2022 \$'000</b>	<b>2021 \$'000</b>
<b>Land</b>		
Land at Fair Value	45,663	45,663
<b>Total Land</b>	<b>45,663</b>	<b>45,663</b>
<b>Buildings</b>		
<b><i>Owned</i></b>		
Buildings at Fair Value	17,892	17,317
Less: Accumulated Depreciation	(2,580)	(1,275)
<b>Total Owned Buildings</b>	<b>15,312</b>	<b>16,042</b>
<b><i>Service Concession Arrangement - Buildings</i></b>		
Service Concession Arrangement - Buildings at Fair Value	84,040	84,040
Less: Accumulated Depreciation	(3,442)	(1,721)
<b>Total Service Concession Arrangement - Buildings</b>	<b>80,598</b>	<b>82,319</b>
<b>Total Buildings</b>	<b>95,910</b>	<b>98,361</b>
<b>Buses</b>		
Buses at Fair Value	130,018	130,026
Less: Accumulated Depreciation	(19,764)	(10,009)
<b>Total Buses</b>	<b>110,254</b>	<b>120,017</b>

For more information in relation to service concession arrangements refer to Note 13 - 'Service Concession Arrangement'.



**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 11 PROPERTY, PLANT AND EQUIPMENT – CONTINUED**

	2022 \$'000	2021 \$'000
<b>Plant and Equipment</b>		
<i><b>Owned Plant and Equipment</b></i>		
Plant and Equipment at Fair Value	16,812	15,523
Less: Accumulated Depreciation	(2,581)	(126)
<b>Total Owned Plant and Equipment</b>	<b>14,231</b>	<b>15,397</b>
<i><b>Right-of-Use Plant and Equipment</b></i>		
Right-of-Use Plant and Equipment at Fair Value	5,391	5,246
Less: Accumulated Depreciation	(3,043)	(1,579)
<b>Total Right-of-Use Plant and Equipment</b>	<b>2,348</b>	<b>3,667</b>
<i><b>Service Concession Arrangement - Plant and Equipment</b></i>		
Service Concession Arrangement - Plant and Equipment at Fair Value	176,376	176,376
Less: Accumulated Depreciation	(12,227)	(6,109)
<b>Total Service Concession Arrangement - Plant and Equipment</b>	<b>164,149</b>	<b>170,267</b>
<b>Total Plant and Equipment</b>	<b>180,728</b>	<b>189,331</b>
<i><b>Service Concession Arrangement - Infrastructure Assets</b></i>		
Service Concession Arrangement - Infrastructure Assets at Fair Value	487,202	475,817
Less: Accumulated Depreciation	(19,658)	(9,744)
<b>Total Service Concession Arrangement - Infrastructure Assets</b>	<b>467,544</b>	<b>466,073</b>
<b>Other Assets</b>		
Heritage Asset at Fair Value	20	20
Leasehold Improvements at Fair Value	273	273
Less: Accumulated Depreciation	(62)	(35)
<b>Total Other Assets</b>	<b>231</b>	<b>258</b>
<b>Total Property, Plant and Equipment</b>	<b>900,330</b>	<b>919,703</b>

**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 11 PROPERTY, PLANT AND EQUIPMENT – CONTINUED**

**Reconciliation of Property, Plant and Equipment**

	Land	Buildings	Buses	Plant and Equipment	Infrastructure	Other	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2022</b>							
<b>Carrying Amount at the Beginning of the Reporting Period</b>	<b>45,663</b>	<b>98,361</b>	<b>120,017</b>	<b>189,331</b>	<b>466,073</b>	<b>258</b>	<b>919,703</b>
Additions	-	468	-	1,781	-	-	2,249
Depreciation	-	(3,025)	(9,763)	(10,119)	(9,914)	(27)	(32,848)
Disposals	-	-	-	(113)	-	-	(113)
Transfer from TCCS	-	106	-	-	-	-	106
Transfer from MPC	-	-	-	-	11,385	-	11,385
Other Movements	-	-	-	(152)	-	-	(152)
<b>Carrying Amount at the End of the Reporting Period</b>	<b>45,663</b>	<b>95,910</b>	<b>110,254</b>	<b>180,728</b>	<b>467,544</b>	<b>231</b>	<b>900,330</b>
<b>2021</b>							
<b>Carrying Amount at the Beginning of the Reporting Period</b>	<b>45,663</b>	<b>99,494</b>	<b>126,410</b>	<b>194,639</b>	<b>475,817</b>	<b>422</b>	<b>942,445</b>
Additions	-	1,213	3,453	4,853	-	-	9,519
Revaluation Increment	-	-	-	1,710	-	-	1,710
Depreciation	-	(2,996)	(9,841)	(10,993)	(9,744)	(27)	(33,601)
Disposals	-	-	(5)	(843)	-	-	(848)
Transfer from TCCS	-	650	-	-	-	-	650
Other Movements	-	-	-	(35)	-	(137)	(172)
<b>Carrying Amount at the End of the Reporting Period</b>	<b>45,663</b>	<b>98,361</b>	<b>120,017</b>	<b>189,331</b>	<b>466,073</b>	<b>258</b>	<b>919,703</b>

# Transport Canberra Operations

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2022

#### NOTE 11 PROPERTY, PLANT AND EQUIPMENT – CONTINUED

##### Fair Value Hierarchy

The Fair Value Hierarchy below reflects the significance of the inputs used in determining fair value. The Fair Value Hierarchy is made up of the following three levels:

- Level 1 – quoted prices (unadjusted) in active markets for identical assets or liabilities that TCO can access at the measurement date;
- Level 2 – inputs other than quoted prices included within Level 1 that are observable for assets or liabilities, either directly or indirectly; and
- Level 3 – inputs that are unobservable for particular assets or liabilities.

Details of TCO's Property, Plant and Equipment at fair value and information about the Fair Value Hierarchy are as follows:

	Classification According to Fair Value Hierarchy		
	Level 2 \$'000	Level 3 \$'000	Total \$'000
<b>2022</b>			
<b>Property, Plant and Equipment at Fair Value</b>			
Land	45,663	-	45,663
Buildings	-	95,910	95,910
Buses	92	110,162	110,254
Plant and Equipment	2,489	178,239	180,728
Infrastructure Assets	-	467,544	467,544
Other Assets	20	211	231
	<b>48,264</b>	<b>852,066</b>	<b>900,330</b>

##### 2021

##### Property, Plant and Equipment at Fair Value

Land	45,663	-	45,663
Buildings	-	98,361	98,361
Buses	396	119,621	120,017
Plant and Equipment	3,808	185,523	189,331
Infrastructure Assets	-	466,073	466,073
Other Assets	20	238	258
	<b>49,887</b>	<b>869,816</b>	<b>919,703</b>

# **Transport Canberra Operations**

## **Notes to and Forming Part of the Financial Statements**

### **For the Year Ended 30 June 2022**

#### **NOTE 11 PROPERTY, PLANT AND EQUIPMENT – CONTINUED**

##### **Transfers Between Categories**

There have been no transfers between Levels 2 and 3 during the current and previous reporting period.

##### **Valuation Techniques, Inputs and Processes**

###### *Level 3 Valuation Techniques and Significant Unobservable Inputs*

###### Buildings

Valuation Technique: buildings were considered specialised and measured using the cost approach.

Significant Unobservable Inputs: in determining the value of buildings regard was given to the age and condition of the assets, their estimated replacement cost and current use.

###### *Combined Level 2 and Level 3 Techniques and Inputs*

###### Land

Valuation Technique: the valuation technique used to value land is the market approach that reflects transaction prices for similar properties (comparable in location and size).

Observable and Unobservable Inputs: prices and other relevant information generated by market transactions involving comparable land were considered. Regard was taken of the Crown Lease terms and tenure, the Tuggeranong Town Centre Master Plan and the Belconnen Town Centre Master Plan, where applicable, as well as current zoning. The market approach was used in determining the value of the Woden Depot site.

###### Buses

Valuation Technique: valuation for buses uses both the market and cost techniques, depending on the age and type of bus.

Observable and Unobservable Inputs: depending on the existence or absence of secondary market activity for compressed natural gas (CNG) buses or diesel buses less than or greater than nine years old, either cost or market factors, such as market transactions of comparable vehicles and replacement cost, are considered in valuing the fleet.

###### Plant and Equipment

Valuation Technique: valuation for plant and equipment is predominantly measured using the market valuation approach where a secondary sales market is shown to exist. Specialised plant and equipment such as light rail vehicles, fuel installations, closed-circuit television and spray booths are measured at fair value using the depreciated replacement cost.

Observable and Unobservable Inputs: in determining the value of plant and equipment regard was given to the existence of a secondary sales market involving assets comparable in age and condition. Where there is an absence of a secondary sales market, consideration is given to the age and condition of the assets, their estimated replacement cost and current use.

###### Infrastructure Assets

Valuation Technique: Infrastructure Assets were considered specialised assets by the Valuer and measured using cost approach.

Significant Unobservable Input: estimating the cost for a market participant to construct assets of comparable utility adjusted for obsolescence.

There has been no change to the above valuation techniques during the reporting period.

Transfers in and out of a fair value level are recognised on the date of the event or change in circumstances that caused the transfer.

**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 11 PROPERTY, PLANT AND EQUIPMENT – CONTINUED**

Fair Value Measurements using Significant Unobservable Inputs (Level 3)

2022	Buildings \$'000	Buses \$'000	Plant and Equipment \$'000	Infrastructure Assets \$'000	Other Assets \$'000	Total \$'000
<b>Fair Value at the Beginning of the Reporting Period</b>						
Additions	98,361	119,621	185,523	466,073	238	869,816
Depreciation	469	-	1,441	-	-	1,910
Transfer from TCCS	(3,025)	(9,459)	(8,572)	(9,914)	(27)	(30,997)
Transfer from MPC	105	-	-	-	-	105
Other Movements	-	-	-	11,385	-	11,385
	-	-	(153)	-	-	(153)
<b>Fair Value at the End of the Reporting Period</b>	<b>95,910</b>	<b>110,162</b>	<b>178,239</b>	<b>467,544</b>	<b>211</b>	<b>852,066</b>
<b>2021</b>						
<b>Fair Value at the Beginning of the Reporting Period</b>						
Additions	99,494	125,607	192,934	475,817	402	894,254
Revaluation Increment	1,213	3,453	1,416	-	-	6,082
Depreciation	-	-	1,710	-	-	1,710
Disposals	(2,996)	(9,434)	(9,694)	(9,744)	(27)	(31,895)
Transfer from TCCS	-	(5)	(843)	-	-	(848)
Transfer from MPC	650	-	-	-	-	650
Other Movements	-	-	-	-	(137)	(137)
<b>Fair Value at the End of the Reporting Period</b>	<b>98,361</b>	<b>119,621</b>	<b>185,523</b>	<b>466,073</b>	<b>238</b>	<b>869,816</b>

# Transport Canberra Operations

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2022

#### LIABILITY NOTES

#### MATERIAL ACCOUNTING POLICIES - LIABILITY

##### Liabilities – Current and Non-Current

Liabilities are classified as current when they are due to be settled within 12 months after the reporting date or TCO does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Liabilities which do not fall within the current classification are classified as non-current.

#### NOTE 12 PAYABLES AND CONTRACT LIABILITIES

##### Description and Material Accounting Policies relating to Payables and Contract Liabilities

##### *Payables*

Payables are initially recognised at fair value based on the transaction cost and subsequently at amortised cost, with any adjustments to the carrying amount being recorded in the Operating Statement. All amounts are normally settled within 14 days after the invoice date or the receipt of goods and services, or within agreed payment terms.

##### *Contract Liabilities*

A contract liability is recorded when an amount of consideration is received from a customer prior to TCO transferring a good or service to the customer.

Members of the public can pay cash upon entering a bus or can pay using a MyWay card. In order to use a MyWay card, a customer must pre-pay their bus fare by loading money onto their MyWay card, and then upon entering a bus they scan their card which deducts the amount of the fare from the card. Therefore, when customers use a MyWay card, fare revenue is collected by TCO before the bus services are provided. As such, TCO recognises the revenue paid upfront as a contract liability and it then recognises this as fare revenue once the customer scans their card on public transport services.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current Payables and Contract Liabilities</b>		
Trade Payables	991	1,366
Accrued Expenses	5,530	5,309
Amounts Received Related to Contracts with Customers for Fare Revenue where the Performance Obligations have not yet been Satisfied	8,532	7,839
<b>Total Current Payables and Contract Liabilities</b>	<b>15,053</b>	<b>14,514</b>
<b>Total Payables and Contract Liabilities</b>	<b>15,053</b>	<b>14,514</b>

**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 12 PAYABLES AND CONTRACT LIABILITIES – CONTINUED**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Split of Payables and Contract Liabilities</b>		
Current Payables	6,521	6,675
Current Contract Liabilities	8,532	7,839
<b>Total Payables and Contract Liabilities</b>	<b>15,053</b>	<b>14,514</b>
<b>Payables are aged as follows:</b>		
Not Overdue	6,498	6,606
Overdue for Less than 30 Days	23	69
<b>Total Payables</b>	<b>6,521</b>	<b>6,675</b>

# **Transport Canberra Operations**

## **Notes to and Forming Part of the Financial Statements**

### **For the Year Ended 30 June 2022**

#### **NOTE 13 SERVICE CONCESSION ARRANGEMENT**

##### **Light Rail Service Concession Arrangement**

###### **Background**

On 25 May 2016 the Territory (grantor) entered into a 20-year Public Private Partnership (PPP) with Canberra Metro (CM) (operator) to construct, deliver, maintain and operate light rail infrastructure assets, light rail plant and equipment, and light rail building assets over the term of the contract. These assets have been constructed on Territory land. The assets are made up of a 12km light rail track from Canberra City to Gungahlin, comprising 13 stops, 14 Light Rail Vehicles and one maintenance depot. Construction was completed and the light rail services commenced for public passenger operations on 20 April 2019. There were no existing assets of the grantor or operator being utilised in this service concession arrangement.

Under the terms of the arrangement the Territory retains the significant residual interest in the assets at the end of the 20-year term.

In December 2020, CM refinanced the existing senior bank debt facility to a floating rate from 1 July 2021, and this interest rate is subject to market conditions. TCO received a reduction of \$7.2 million in borrowings costs compared to 2020-21 due to a lower interest rate in 2021-22. As a result of the refinancing, there are no changes to the monthly service payments (MSPs). However, the Territory has chosen to take on the interest rate risk associated with the refinancing, and therefore the Hedging Adjustment can affect the debt repayments. The Hedging Adjustment is the difference between:

- the floating rate payment associated with the refinancing; and
- fixed-rate interest payment.

As a result of the Hedging Adjustment, the interest rate on the financial liability for the month is effectively a variable interest rate. Therefore, no impact on the carrying amount of the Service Concession Arrangement – Financial Liability under AASB9.B5.4.5. This Hedging Adjustment is recognised in the profit and loss in which the change occurs. The Territory receives the refinancing gain/loss as an adjustment to the MSP invoices on a quarterly basis. The Territory recorded this adjustment to interest expense on the Service Concession Arrangement – Financial Liability.

CM is responsible for the management, recruitment, training and determining the adequate number of staff to run light rail operations. These staff ensure the timely delivery of public transport services to ACT residents and are all employed by CM. CM is solely responsible for all aspects of asset management activities for light rail vehicles, tracks and electrical equipment. It is also required to manage, at its own discretion, all aspects of an operations control centre (OCC) on a continuous 24 hours per day, seven days a week basis.



## **Transport Canberra Operations Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022**

### **NOTE 13 SERVICE CONCESSION ARRANGEMENT – CONTINUED**

The OCC centrally manages the following functions:

- Operations;
- Power supply management;
- Communications, both internal and external;
- Emergency Help Point response;
- Security and access control;
- Emergency response and management; and
- System alarm monitoring and fault response.

#### **Termination clauses**

The Project Agreement (the Agreement) can be terminated under a number of scenarios. The three types of termination scenarios set out in the Agreement are summarised below:

Termination for convenience – the Territory may terminate the Agreement at any time by giving no less than 60 business days' notice in writing to CM. The Territory will be required to pay a termination for convenience payment. This amount is calculated as CM's outstanding project debt, plus the fair value of CM's equity, plus any other reasonable costs incurred by CM as a result of the termination.

Force Majeure Termination Event - where the Agreement is terminated for force majeure (e.g. earthquake). The Territory will pay CM the general termination event payment. This amount is calculated as CM's outstanding project debt plus any other reasonable costs incurred by CM as a result of the termination, less any insurance proceeds.

Termination for CM's default - The Territory will pay CM the fair market value of the Project determined by an independent expert or as a result of a re-tender of the contract to the market.

A default by CM under the Agreement will entitle the Territory to various remedies. The Territory, in most circumstances, is required to give CM an opportunity to remedy the default. If the default is not remedied within the required period, then it will escalate to a Major Default. The Agreement also states that a number of events are automatically classified as a Major Default (e.g. when there are persistent breaches or frequent service failures). In respect of Major Defaults, CM will be given the opportunity to develop a plan to remedy the default or a prevention plan to prevent the default from recurring. Where CM fails to remedy the Major Default within the required period or fails to comply with an agreed remedy or prevention plan, the Territory has the right to terminate the Agreement. Certain events of default are so severe that they are not subject to a remedy regime. They give rise to a Territory termination right immediately upon their occurrence (e.g. insolvency of CM). These events are called Default Termination Events.

#### **Service Concession Information in Other Financial Statement Notes**

There are a number of notes within the financial statements which contain information about the light rail service concession arrangement. Further information can be found in the relevant notes of the financial statements.

# Transport Canberra Operations

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2022

#### NOTE 14 BORROWINGS

##### Description and Material Accounting Policies relating to Borrowings

###### *ACT Government Borrowings*

Borrowings are financial liabilities. They are measured at amortised cost with any adjustments to the carrying amount being recorded in the Operating Statement. The associated interest expense is recognised in the reporting period in which it occurs.

TCO has a loan from EPSDD for the installation of solar panels at the bus depots. The loan is an interest free loan with the principal expected to be repaid by 2034.

###### *Service Concession Arrangement Liability*

Service Concession Arrangement Financial Liability represents amounts owed to Canberra Metro for the construction of light rail service concession assets. A service concession liability is initially recognised as a financial liability where the grantor has a contractual obligation to make specified or determinable future payments to the operator for the construction, development, acquisition or upgrade of a service concession asset. The service concession financial liability is initially measured at the same amount as the asset, adjusted for any other consideration exchanged between the grantor and the operator. It is subsequently measured at amortised cost using the effective interest rate method.

	2022 \$'000	2021 \$'000
<b>Current Borrowings</b>		
Service Concession Arrangement - Financial Liability <sup>a</sup>	11,095	10,446
ACT Government Borrowings	91	431
<b>Total Current Borrowings</b>	<b>11,186</b>	<b>10,877</b>
<b>Non-Current Borrowings</b>		
Service Concession Arrangement - Financial Liability <sup>a</sup>	283,143	294,238
ACT Government Borrowings	1,059	821
<b>Total Non-Current Borrowings</b>	<b>284,202</b>	<b>295,059</b>
<b>Total Borrowings</b>	<b>295,388</b>	<b>305,936</b>

- a) The decrease (\$10.4 million) is mainly due to the payments made for the service concession arrangement liability during the year. For more information in relation to service concession arrangements refer to Note 13 - 'Service Concession Arrangement'.

**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 14 BORROWINGS – CONTINUED**

	2022 \$'000	2021 \$'000
<b>Service Concession Arrangement - Financial Liability</b>		
Service Concession Arrangement - Financial Liability commitments are payable as follows:		
Within one year	22,441	28,286
Later than one year but not later than five years	91,307	113,272
Later than five years	286,879	346,021
<b>Minimum Service Concession Arrangement - Financial Liability Payments</b>	<b>400,627</b>	<b>487,579</b>
Less: Future Finance Lease Charges	(106,389)	(182,895)
<b>Amount Recognised as a Liability</b>	<b>294,238</b>	<b>304,684</b>
<b>Total Present Value of Minimum Service Concession Arrangement - Financial Liability Payments</b>	<b>294,238</b>	<b>304,684</b>
The present value of the minimum Service Concession Arrangement		
Within one year	11,095	10,446
Later than one year but not later than five years	51,646	48,629
Later than five years	231,497	245,609
<b>Total Present Value of Minimum Service Concession Arrangement - Financial Liability Payments</b>	<b>294,238</b>	<b>304,684</b>

# **Transport Canberra Operations**

## **Notes to and Forming Part of the Financial Statements**

### **For the Year Ended 30 June 2022**

#### **NOTE 15 EMPLOYEE BENEFITS**

##### **Description and Material Accounting Policies relating to Employee Benefits**

###### *Accrued Wages and Salaries*

Accrued wages and salaries are measured at the amount that remains unpaid to employees at the end of the reporting period.

###### *Significant Judgements and Estimates relating to Annual and Long Service Leave*

Annual and Long Service Leave including applicable on-costs that are not expected to be wholly settled within 12 months after the end of the reporting period when the employees render the related service, are measured at the present value of estimated future payments to be made in respect of services provided by employees up to the end of the reporting period. Consideration is given to the future wage and salary levels, experience of employee departures and periods of service. At the end of each reporting period, the present value of the future Annual Leave and Long Service Leave payments is estimated using market yields on Commonwealth Government bonds with terms to maturity that match, as closely as possible, the estimated future cash flows.

Annual Leave liabilities have been estimated on the assumption that they will be wholly settled within three years. In 2021-22 the rate used to estimate the present value of future Annual Leave payments is 101.8% (100.2% in 2020-21).

In 2021-22, the rate used to estimate the present value of future payments for Long Service Leave is 95.3% (108.7% in 2020-21).

The Long Service Leave liability is estimated with reference to future wages and salary levels, experience of employee departures, probability that leave will be taken in service and the minimum period of qualifying service. For employees with less than the required minimum period of seven years qualifying service, the probability that employees will reach the required minimum period has been taken into account in estimating the provision for Long Service Leave and applicable on-costs.

The provision for Annual Leave and Long Service Leave includes estimated on-costs. As these on-costs only become payable if the employee takes Annual and Long Service Leave while in-service, the probability that employees will take Annual and Long Service Leave while in service has been taken into account in estimating the liability for on-costs.

The significant judgements and assumptions included in the estimation of Annual and Long Service Leave liabilities include an assessment by an actuary. This assessment is performed every 3 years. However it may be performed more frequently if there is a significant change in the parameters underlying this assessment. The Australian Government Actuary performed this assessment in December 2021 with the next actuarial review to be undertaken by early 2025.

Annual Leave and Long Service Leave liabilities are classified as current liabilities in the Balance Sheet where there are no unconditional rights to defer the settlement of the liability for at least 12 months. Conditional long service leave liabilities are classified as non-current because TCO has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 15 EMPLOYEE BENEFITS – CONTINUED**

	2022 \$'000	2021 \$'000
<b>Current Employee Benefits</b>		
Long Service Leave <sup>a</sup>	16,851	18,346
Annual Leave <sup>b</sup>	13,403	11,529
Accrued Salaries	4,692	3,862
<b>Total Current Employee Benefits</b>	<b>34,946</b>	<b>33,737</b>
<b>Non-Current Employee Benefits</b>		
Long Service Leave <sup>a</sup>	1,588	1,434
<b>Total Non-Current Employee Benefits</b>	<b>1,588</b>	<b>1,434</b>
<b>Total Employee Benefits</b>	<b>36,534</b>	<b>35,171</b>
<b>Estimate of when Leave is Payable</b>		
<b>Estimated Amount Payable within 12 Months</b>		
Long Service Leave	1,612	1,100
Annual Leave	5,270	4,986
Accrued Salaries	4,692	3,862
<b>Total Employee Benefits Payable within 12 Months</b>	<b>11,574</b>	<b>9,948</b>
<b>Estimated Amount Payable after 12 Months</b>		
Long Service Leave	16,827	18,680
Annual Leave	8,133	6,543
<b>Total Employee Benefits Payable after 12 Months</b>	<b>24,960</b>	<b>25,223</b>
<b>Total Employee Benefits</b>	<b>36,534</b>	<b>35,171</b>

At 30 June 2022, TCO employed 999 full-time equivalent (FTE) staff (1,016 FTE in 2021). The decrease is mainly due to staff attrition and delays in replacement recruitments.

- a) The decrease (\$1.3 million) is mainly due to a reduction in the rate used to estimate the present value of Long Service Leave liabilities from 108.7% to 95.3% and fewer staff employed as of 30 June 2022, offset by higher salary rates under the enterprise agreements.
- b) The increase (\$1.9 million) is mainly due to less leave taken during the COVID-19 pandemic.

**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 16 INCOME TAX EQUIVALENTS**

**Description and Material Accounting Policies relating to Income Tax Equivalents**

TCO falls within the 'National Tax Equivalents Regime' and is required to calculate income tax in accordance with the *Income Tax Assessment Act 1997* and *Income Tax Assessment Act 1936* under the requirements of Australian Accounting Standard AASB 112 *Income Taxes*.

TCO is exempt from paying federal income tax. However, TCO is required to calculate tax equivalents that would have been payable under the 'National Tax Equivalent Regime'.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>(a) Components of Income Tax Equivalents Expense/(Income)</b>		
Deferred Tax Equivalents (Income) Relating to the Origination and Reversal of Temporary Differences	(11,112)	(14,208)
	<b>(11,112)</b>	<b>(14,208)</b>

**(b) Income Tax Equivalents (Income)**

The prima facie income tax (income) on pre-tax accounting profit from operations reconciles to the income tax (income) in the financial statements as follows:

Loss from Operations	(36,876)	(46,679)
Income Tax Equivalents (Income) Calculated at 30%	(11,063)	(14,004)
	(11,063)	(14,004)
Non-Assessable Permanent Differences	(49)	(204)
	<b>(11,112)</b>	<b>(14,208)</b>

The tax rate used in the above reconciliation is the corporate tax rate of 30% payable by Australian corporate entities on taxable profits under Australian Tax Law.

**(c) Income Tax Recognised Directly in Equity**

Deferred Tax Asset from Revaluation of Assets	-	(513)
	-	<b>(513)</b>

**(d) Recognised Deferred Tax Balances**

The following deferred tax balances have been recognised in the accounts:

Liabilities on Temporary Differences	(230,646)	(235,746)
Assets Relating to:		
Inventories	178	142
Trade and Other Receivables	13	13
Intangibles	147	154
Accrued Expenditure	497	410
Employee Entitlements	9,553	9,392
Lease Liabilities	88,993	92,520
Tax Losses Carried Forward	67,992	58,730
<b>Net Deferred Tax (Liabilities)</b>	<b>(63,273)</b>	<b>(74,385)</b>

# Transport Canberra Operations

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2022

#### OTHER NOTES

#### NOTE 17 FINANCIAL INSTRUMENTS

##### Description and Material Accounting Policies relating to Financial Instruments

Details of the material accounting policies and methods adopted, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect to each class of financial asset and financial liability are disclosed in the note to which they relate. In addition to these policies, the following are also accounting policies relating to financial assets and liabilities.

TCO's financial assets are classified as subsequently measured at amortised cost on the basis of both:

- (a) the business model for managing the financial assets being held to collect; and
- (b) the contractual cash flow characteristics of the financial assets.

Financial liabilities are measured at amortised cost.

##### Credit Risk

Credit risk is the risk that one party to a Financial Instrument will fail to discharge an obligation and cause the other party to incur a financial loss.

At 30 June 2022, TCO holds Cash and Cash Equivalents with Westpac Banking Corporation and as such, TCO considers the credit risk associated with these financial assets to be low.

TCO's credit risk is limited to the amount of the Receivables it holds net of any Allowance for Impairment. TCO manages its credit risk for Receivables by regularly monitoring its Receivables, through active follow up of outstanding Receivables and by issuing monthly statements to overdue accounts where required.

There has been no significant change in credit risk exposure since the last reporting period.

##### Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

TCO is exposed to interest rate risk associated with its Service Concession Arrangement Financial Liability as it has a floating (variable) interest rate and TCO has not hedged this risk.

##### Sensitivity Analysis

The table below shows a 'reasonably possible' sensitivity of a 1% impact on the annual interest expenses has been performed in 2021-22 and 2020-21.

	2022	2021
Increase by 1%	\$ 2,573,000	\$ 2,353,000
Decrease by 1%	\$ 2,573,000	\$ 2,855,000

**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 17 FINANCIAL INSTRUMENTS – CONTINUED**

**Liquidity Risk**

Liquidity risk is the risk that TCO will encounter difficulties in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

TCO's liabilities relate to the purchases of Supplies and Services, Employee and Superannuation Expenses, and Lease Liabilities, including interest and principal repayments.

The main source of cash to pay these obligations is from service payments from the ACT Government, which are paid through TCCS on a fortnightly basis and fares. TCO manages its liquidity risk through forecasting service payment requirements to enable the payment of anticipated obligations. Therefore, liquidity risk is assessed to be low and management of this risk has not changed since the last reporting period.

**Carrying Amounts and Fair Value of Financial Assets and Liabilities**

The carrying amount of financial assets and liabilities approximates its fair value.

	<b>Note No.</b>	<b>Carrying Amount 2022 \$'000</b>	<b>Carrying Amount 2021 \$'000</b>
<b>Financial Assets</b>			
Cash and Cash Equivalents	10	14,685	15,859
Receivables		36	444
<b>Total Financial Assets</b>		<b>14,721</b>	<b>16,303</b>
<b>Financial Liabilities</b>			
Payables	12	991	1,366
Contract Liabilities	12	8,532	7,839
Service Concession Arrangement - Financial Liability	14	294,238	304,684
Lease Liabilities		2,407	3,715
ACT Government Borrowings	14	1,150	1,252
<b>Total Financial Liabilities</b>		<b>307,318</b>	<b>318,856</b>



**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 17 FINANCIAL INSTRUMENTS – CONTINUED**

The following tables set out TCO's maturity analysis for financial liabilities as well as the exposure to interest rates at 30 June 2021 and 30 June 2022. Financial liabilities are non-interest bearing and will mature in one year or less except for the non-interest bearing borrowings. All amounts appearing in the following maturity analysis are shown on an undiscounted cash flow basis.

	Note No.	Weighted Average Interest Rate	Fixed Interest Maturing In:			Non-Interest Bearing \$'000	Total \$'000
			1 Year or Less \$'000	Over 1 Year to 5 Years \$'000	Over 5 Years \$'000		
30 June 2022							
Financial Liabilities							
Payables	12		-	-	-	991	991
Amounts Received Related to Contracts with Customers for Fare Revenue where the Performance Obligations have not yet been Satisfied	12		-	-	-	8,532	8,532
Service Concession Arrangement - Financial Liability	14	6.20%	22,441	91,307	286,879	-	400,627
Lease Liabilities		3.00%	1,471	1,022	-	-	2,493
ACT Government Borrowings	14	0.95%	102	408	713	-	1,223
Total Financial Liabilities			24,014	92,737	287,592	9,523	413,866

**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 17 FINANCIAL INSTRUMENTS – CONTINUED**

		Weighted Average Interest Rate	Fixed Interest Maturing In:				Non-Interest Bearing \$'000	Total \$'000
Note No.			1 Year or Less \$'000	Over 1 Year to 5 Years \$'000	Over 5 Years \$'000			
30 June 2021								
Financial Liabilities								
12	Payables		-	-	-		1,366	1,366
	Amounts Received Related to Contracts with Customers for Fare Revenue where the Performance Obligations have not yet been Satisfied							
12			-	-	-		7,839	7,839
14	Service Concession Arrangement - Financial Liability	6.20%	28,286	113,272	346,021		-	487,579
	Lease Liabilities	2.89%	1,602	2,258	-		-	3,860
14	ACT Government Borrowings	0.95%	102	408	815		-	1,325
Total Financial Liabilities			29,990	115,938	346,836		9,205	501,969

**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 18 CAPITAL AND OTHER EXPENDITURE COMMITMENTS**

All amounts shown in the Commitment Note are inclusive of Goods and Services Tax.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Capital Commitments - Property, Plant and Equipment</b>		
Capital commitments contracted at reporting date that have not been recognised as liabilities are as follows:		
Payable:		
Within one year	2,078	24,173
Later than one year but not later than five years	6,486	-
Later than five years	8,108	-
<b>Total Capital Commitments <sup>a</sup></b>	<b>16,672</b>	<b>24,173</b>

a) The decrease in capital commitments is mainly due to the completion of one-off design and construction of the Woden Bus Depot – Phase 2.

**Other Commitments**

Other commitments contracted at reporting date that have not been recognised as liabilities are as follows:

Payable:		
Within one year	6,223	7,147
Later than one year but not later than five years	7,402	12,912
<b>Total Other Commitments <sup>a</sup></b>	<b>13,625</b>	<b>20,059</b>

a) The decrease in other commitments mainly relates to Special Needs Transport contracts.

**Non-Cancellable Low Value Commitments**

Non-cancellable operating commitments are payable as follows:

Within one year	34	31
Later than one year but not later than five years	50	49
Later than five years	10	15
<b>Total Non-Cancellable Low Value Commitments</b>	<b>94</b>	<b>95</b>

# Transport Canberra Operations

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2022

#### NOTE 18 CAPITAL AND OTHER EXPENDITURE COMMITMENTS – CONTINUED

Service Concession Arrangement Commitments relate to the operational expenditure TCO is required to make to CM over the remaining term of the service concession arrangement. Commitments for the capital component have been recorded as a Service Concession Arrangement - Financial Liability in Note 14 Borrowings, and therefore no capital commitments have been disclosed in this commitment note.

	2022 \$'000	2021 \$'000
<b>Service Concession Arrangement Operational Commitments</b>		
Within one year	31,410	30,335
Later than one year but not later than five years	141,703	137,897
Later than five years	506,746	541,961
<b>Total Service Concession Arrangement Operational Commitments</b>	<b>679,859</b>	<b>710,193</b>

For more information in relation to service concession arrangements refer to Note 13 - 'Service Concession Arrangement'.

#### NOTE 19 CONTINGENT ASSETS AND LIABILITIES

##### Description and Material Accounting Policies relating to Contingent Assets and Liabilities

Contingent assets and contingent liabilities are not recognised in the Balance Sheet due to the uncertainty regarding any possible amount or timing of any underlying claim or obligation. Instead they are disclosed and, if quantifiable, the best estimate is disclosed.

##### Contingent Assets

TCO may receive assets from MPC for the following projects:

- Woden Bus Layovers in 2022-23;
- Raising London Circuit in 2023-24;
- Woden Transport interchange in 2024-25; and
- Light Rail Stage 2A.

TCO also has insurance arrangements where reimbursement from ACTIA occurs related to the Legal Claims below.

##### Contingent Liabilities

TCO is subject to various claims at the reporting date related to accidents which are insured through ACTIA with the contingent liability limited to the \$10,000 insurance excess payable on each claim.

Legal Claims	80	190
<b>Total Contingent Liabilities</b>	<b>80</b>	<b>190</b>

# **Transport Canberra Operations**

## **Notes to and Forming Part of the Financial Statements**

### **For the Year Ended 30 June 2022**

#### **NOTE 20 RELATED PARTY DISCLOSURES**

##### **Description and Material Accounting Policies relating to Related Party Disclosures**

A related party is a person that controls or has significant influence over the reporting entity or is a member of the Key Management Personnel (KMP) of the reporting entity or its parent entity and includes their close family members and entities in which the KMP or/and their close family members individually or jointly have controlling interests.

KMP are those persons having authority and responsibility for planning, directing and controlling the activities of TCO, directly or indirectly.

KMP are the Portfolio Minister, Director-General of TCCS and certain members of the Senior Management Team.

The Head of Service and the ACT Executive comprising the Cabinet Ministers are KMP of the ACT Government and therefore related parties of TCO.

This note does not include typical citizen transactions between the KMP and TCO that occur on terms and conditions no different to those applying to the general public.

##### **Controlling Entity**

TCO is an ACT Government controlled entity.

##### **Key Management Personnel**

###### *(i) Compensation of Key Management Personnel*

Compensation of all Cabinet Ministers, including the Portfolio Minister, is disclosed in the Note on related party disclosures included in the ACT Executive's Financial Statements for the year ended 30 June 2022.

Compensation of the Head of Service is included in the Note on related party disclosures included in CMTEDD's Financial Statements for the year ended 30 June 2022.

The KMP of TCO are employees of TCCS and are paid compensation by TCCS. Further details of compensation for these KMP are contained in the TCCS Financial Statements for the year ended 30 June 2022. There were no other transactions between TCO and KMP or parties related to KMP.

**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 20 RELATED PARTY DISCLOSURES – CONTINUED**

**Transactions with other ACT Government Controlled Entities**

All transactions with ACT Government controlled entities are disclosed as below:

	<b>Note No.</b>	<b>Actual 2022 \$'000</b>	<b>Description of Material Transactions included within the balance</b>
<b>Income</b>			
Sale of Goods and Services from			
Contracts with Customers	3	46	
Contributions Revenue	4	206,824	Refer to the note.
Other Revenue		1,091	TCO recovered \$0.7 million cleaning costs from HD incurred during the COVID-19 pandemic.
<b>Total Income</b>		<b>207,961</b>	
<b>Expenses</b>			
Employee Expenses	5	13,041	TCO paid \$8.3 million to the ACT Revenue Office for payroll tax and \$4.6 million to ACTIA for workers' compensation insurance premium.
Supplies and Services	6	9,275	TCO paid \$4.7 million to ACTIA for insurance premiums and \$2.4 million to SS for Finance, Human Resources, printing and IT services.
Other Expenses		300	
<b>Total Expenses</b>		<b>22,616</b>	
<b>Current Assets</b>			
Receivables		431	
<b>Total Current Assets</b>		<b>431</b>	
<b>Total Assets</b>		<b>431</b>	
<b>Current Liabilities</b>			
Payables	12	133	
Interest-Bearing Liabilities	14	91	TCO received a loan from EPSDD for the installation of solar panels at the bus depots.
Contract Liabilities	12	4	
<b>Total Current Liabilities</b>		<b>228</b>	
<b>Non-Current Liabilities</b>			
Interest-Bearing Liabilities	14	1,059	Refer to the above Current Interest-Bearing Liabilities
Deferred Tax Liabilities	16(d)	63,273	Refer to the note.
<b>Total Non-Current Liabilities</b>		<b>64,332</b>	
<b>Total Liabilities</b>		<b>64,560</b>	

# **Transport Canberra Operations** **Notes to and Forming Part of the Financial Statements** **For the Year Ended 30 June 2022**

## **NOTE 21 BUDGETARY REPORTING**

### **Significant Accounting Judgements and Estimates – Budgetary Reporting**

Original Budget refers to the amounts presented to the Legislative Assembly in respect to the reporting period in the 2021-22 Budget Statements. These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

The following are brief explanations of major line item variances between budget estimates and actual outcomes. Variances are major variances if both of the following criteria are met:

- (a) The line item is a significant line item: where either the line item actual amount accounts for more than 10% of the relevant associated category (Income, Expenses and Equity totals) or more than 10% of the sub-element (e.g. Current Liabilities and Receipts from Operating Activities totals) of the financial statements; and
- (b) The variances (original budget to actual) are greater than plus (+) or minus (-) 10% and \$15 million for the financial statement line item.

Operating Statement Line Items	Actual 2022 \$'000	Original Budget 2022 \$'000	Variance \$'000	Variance %	Variance Explanation
Increase in the Asset Revaluation Surplus	-	39,016	(39,016)	(100)	The lower than budget result is due to the budget reflecting an asset revaluation increment, however a revaluation of assets was not undertaken in 2021-22.

Balance Sheet Line Items				
Asset Revaluation Surplus	66,875	106,004	(39,129)	(37)
The lower than budget result is due to the budget reflecting an asset revaluation increment, however a revaluation of assets was not undertaken in 2021-22.				

**Transport Canberra Operations**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2022**

**NOTE 21 BUDGETARY REPORTING – CONTINUED**

<b>Cash Flow Line Items</b>	<b>Actual 2022 \$'000</b>	<b>Original Budget 2022 \$'000</b>	<b>Variance \$'000</b>	<b>Variance %</b>	<b>Variance Explanation</b>
Purchase of Property, Plant and Equipment	4,221	26,180	(21,959)	(84)	The lower than budget result is mainly due to the deferral and delays of capital projects, including better buses to support the new bus network (\$19.5 million), Woden bus depot augmentation (\$2.0 million) and growing the public transport network (\$1.8 million).
Capital Payments from the Transport Canberra and City Services Directorate	14,304	42,053	(27,749)	(66)	The lower than budget result is mainly due to the deferral and delays of capital projects as above.



# CAPITAL WORKS

Table 27: Capital Works projects, status, values and expenditure

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value (\$'000)	Revised Value (\$'000)	Prior Yr Expenditure (\$'000)	2021-22 Expenditure (\$'000)	Total Expenditure to Date (\$'000)
<b>New Works - Major New Works</b>							
<b>Roads ACT</b>							
Commonwealth Grant - National Flood Mitigation Infrastructure Program	Jun-22	Nov-22	1,220	1,220	-	107	107
Connected and sustainable Canberra - Active travel investments	Jun-25	Jun-25	10,870	10,870	-	79	79
Connected and sustainable Canberra - Construction the William Hovell Drive duplication (ACT Contribution)	Jun-25	Dec-26	36,750	36,750	-	296	296
Connected and sustainable Canberra - Construction the William Hovell Drive duplication (Commonwealth Contribution)	Jun-25	Dec-26	26,500	26,500	-	142	142
Connected and sustainable Canberra - Monaro Highway upgrades (ACT Contribution)	Jun-26	Jun-26	80,050	80,050	-	3,358	3,358
Connected and sustainable Canberra - Monaro Highway upgrades (Commonwealth Contribution)	Jun-26	Jun-26	80,050	80,050	-	146	146
Connected and sustainable Canberra - Upgrades for Pialligo (ACT Contribution)	Jun-25	Jun-25	1,500	1,500	-	39	39
Connected and sustainable Canberra - Upgrades for Pialligo (Commonwealth Contribution)	Jun-25	Jun-25	2,500	2,500	-	4	4
Growing the public transport network	Jun-22	Jan-23	1,800	1,800	-	-	-
Intelligent transport systems to better manage traffic congestion	Jun-23	Jun-23	1,200	1,200	-	7	7
Mawson stormwater and placemaking improvements - construction (ACT Contribution)	Jun-23	Jun-23	1,010	1,010	-	2	2

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value (\$'000)	Revised Value (\$'000)	Prior Yr Expenditure (\$'000)	2021-22 Expenditure (\$'000)	Total Expenditure to Date (\$'000)
Mawson stormwater and placemaking improvements - construction (Commonwealth Contribution)	Jun-23	Jun-23	2,120	2,120	-	48	48
Protecting Canberra's unique environment - Upgrading the stormwater network	Jun-24	Jun-24	6,580	8,150	-	323	323
<b>Sport and Recreation</b>							
Better community infrastructure - Improving sport and recreation facilities	Jun-22	Jun-23	950	950	-	519	519
<b>ACT NoWaste</b>							
ACT NoWaste Food Organics Garden Organics facility	Jun-23	Jun-23	520	520	-	-	-
ACT NoWaste weighbridge system replacement	Jun-22	Jun-23	351	351	-	-	-
Food and organics and garden organics - household waste trial	Jun-24	Jun-24	165	165	-	64	64
Food and organics and garden organics - waste recovery facility	Jun-22	Jun-23	700	700	-	254	254
<b>Place Management</b>							
Casey Community Recreation Park	Sep-24	Sep-24	3,000	3,000	-	37	37
Cat Registration	Jun-23	Jun-23	216	216	-	-	-
Protecting Canberra's unique environment - Growing our urban forest	Jun-23	Jun-23	704	704	-	45	45
<b>Transport Canberra Operations</b>							
Climate action - Woden Bus Depot Electrification	Jun-25	Jun-25	13,035	13,035	-	-	-
<b>Total Major New Works (excluding the capital upgrade program)</b>			<b>271,791</b>	<b>273,361</b>	<b>-</b>	<b>5,470</b>	<b>5,470</b>
<b>Better Infrastructure Fund 2021-22</b>							
<b>Roads ACT</b>							
Active Travel - Age friendly suburbs and cycle path maintenance	Jun-25	Jun-25	6,300	6,038	-	858	858

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value (\$'000)	Revised Value (\$'000)	Prior Yr Expenditure (\$'000)	2021-22 Expenditure (\$'000)	Total Expenditure to Date (\$'000)
Bridge component replacement program	Jun-22	Aug-22	500	500	-	97	97
Dam safety code	Jun-22	Sep-22	768	768	-	549	549
Gungahlin Town Centre active travel feasibility	Jun-22	Jul-22	200	200	-	133	133
Pialligo Upgrades	Jun-24	Jun-24	1,000	1,000	-	-	-
Streetlight program	Jun-22	Jul-22	500	500	-	225	225
Streetlight signal program	Jun-22	Sep-22	700	700	-	348	348
<b>Sport and Recreation</b>							
Sportsground facilities improvement program	Jul-22	Jul-22	1,800	1,800	-	1,537	1,537
<b>Place Management</b>							
Shopping centre improvements	Jun-25	Jun-25	18,710	18,710	-	1,213	1,213
Better Playgrounds and Dog Parks	Jun-25	Jun-25	5,300	5,300	-	175	175
Tuggeranong foreshore improvements	Jun-24	Jun-24	4,800	4,800	-	273	273
Yerrabi Pond design	Jun-22	Sep-22	600	600	-	132	132
<b>ACT NoWaste</b>							
Alderson Place Hume depot - Investigations on underground fuel tanks and trade waste licence requirements	Jun-22	Sep-22	515	515	-	177	177
<b>Domestic Animal Services</b>							
Mitigate current Macerator issues	Jul-22	Jul-22	250	250	-	125	125
<b>Total New Works Better Infrastructure Fund Projects</b>			<b>41,943</b>	<b>41,681</b>	<b>-</b>	<b>5,842</b>	<b>5,842</b>
<b>Total New Works</b>			<b>313,734</b>	<b>315,042</b>	<b>-</b>	<b>11,312</b>	<b>11,312</b>
<b>Works in Progress 2021-22</b>							
Chief Operating Office							-

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value (\$'000)	Revised Value (\$'000)	Prior Yr Expenditure (\$'000)	2021-22 Expenditure (\$'000)	Total Expenditure to Date (\$'000)
Better Services – Improved asset management	Jun-19	Jun-21	1,705	1,705	1,229	58	1,287
Improving and expanding online services	Jun-24	Jun-23	5,931	5,931	2,044	560	2,604
<b>Cemeteries</b>							
More services for our suburbs – Southern Memorial Park Detailed Design	Jun-24	Jun-21	921	2,571	687	147	834
<b>Libraries</b>							
Enhancement of library collections	Jun-22	Ongoing	2,789	2,789	-	1,453	1,453
<b>Roads ACT</b>							
Athllon Drive Duplication	Jun-21	Jun-24	5,220	5,220	436	279	715
Better connecting Belconnen and Gungahlin	Jun-23	Jun-25	44,530	44,530	5,281	11,160	16,441
Better public transport infrastructure for Canberra	Jun-21	Dec-21	1,800	1,800	1,457	223	1,680
Building a better city – Canberra Brickworks – Access road and Dudley Street upgrade 2	Jun-20	Jun-23	8,000	10,042	5,321	3,055	8,376
Building a better city – Improving Tharwa Village fire fighting water supply	Jun-19	Jun-23	1,427	1,427	537	(20)	517
Building a better city – Pialligo Avenue duplication early planning	Jun-20	Jun-23	4,000	4,000	2,244	295	2,539
Ensuring uninterrupted power supply to traffic lights (ACT & Commonwealth contribution)	Jun-21	Jun-24	900	900	69	172	241
Heavy Vehicle Safety and Productivity (ACT contribution)	Jun-21	Oct-21	1,883	1,883	188	1,241	1,429
Improving stormwater networks	Jun-23	Jun-23	19,061	19,325	6,979	8,611	15,590
Improving water management infrastructure	Jun-20	Jul-22	500	500	242	36	278
John Gorton Drive and Molonglo River Bridge Crossing (ACT contribution)	Jun-21	Dec-25	88,700	88,700	425	231	656

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value (\$'000)	Revised Value (\$'000)	Prior Yr Expenditure (\$'000)	2021-22 Expenditure (\$'000)	Total Expenditure to Date (\$'000)
John Gorton Drive and Molonglo River Bridge Crossing (Commonwealth contribution)	Jun-21	Dec-25	87,500	87,500	227	94	321
Keeping our growing city moving – Better infrastructure for active travel	Jun-22	Dec-22	21,650	23,354	19,218	2,619	21,837
Keeping our growing city moving – Canberra Brickworks Precinct - environmental offsets	Jun-19	Jun-23	1,500	1,400	1,135	265	1,400
Keeping our growing city moving – John Gorton Drive and Molonglo River Bridge Crossing – early design	Jun-19	Jun-23	1,250	1,901	1,456	315	1,771
More carparks for Palmerston Shops and Cooleman Court	Jun-20	Aug-21	420	420	26	277	303
Northbourne Avenue Pavement (ACT contribution)	Jun-22	Jun-22	2,000	5,000	2,779	178	2,957
Northbourne Avenue Pavement (Commonwealth contribution)	Jun-22	Jun-22	5,000	5,000	3,350	188	3,538
Planning better roads for our growing city	Jun-21	Jun-23	4,100	4,100	2,961	658	3,619
Road safety improvements (ACT & Commonwealth contribution)	Jun-21	Jun-23	12,000	12,000	4,105	2,569	6,674
Road safety works (ACT & Commonwealth contribution)	Jun-21	Jun-22	4,200	4,200	2,336	161	2,497
Schools for our growing city - Kenny High School	Mar-23	Jun-24	16,650	16,650	253	5,448	5,701
Upgrading an intersection on Owen Dixon Drive	Jun-22	Jun-24	10,000	10,000	548	2,581	3,129
Intersection Upgrades - Belconnen Way intersection with Springvale Drive (ACT Contribution)	Jun-21	Jun-23	750	750	-	122	122
Intersection Upgrades - Launceston Street intersection with Irving Street (ACT Contribution)	Jun-22	Jun-22	750	750	523	(387)	136

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value (\$'000)	Revised Value (\$'000)	Prior Yr Expenditure (\$'000)	2021-22 Expenditure (\$'000)	Total Expenditure to Date (\$'000)
Intersection Upgrades - Kuringa Drive intersection with Owen Dixon (ACT Contribution)	Jun-21	Nov-21	3,750	3,750	1,209	718	1,927
Intersection Upgrades - Southern Cross Drive intersection with Starke Street (ACT Contribution)	Jun-21	Dec-21	1,750	1,750	-	689	689
Better Roads for Canberra – Stronger bridges to transport freight	Jun-19	Dec-21	8,800	4,170	4,190	(19)	4,171
Delivering safer intersections	Jun-22	Nov-22	14,020	8,631	2,403	1,350	3,753
Making our roads safer while keeping Canberra moving	Jun-22	Jun-25	29,696	23,696	6,787	3,623	10,410
<b>ACT NoWaste</b>							
Better services in your community – Rehabilitating landfill sites	Jun-21	Jun-25	34,845	34,287	10,753	192	10,945
Managing waste better	Jun-21	Jun-25	6,205	6,205	483	76	559
More services for our suburbs – Better waste management	Jun-21	Dec-21	1,640	1,640	490	-	490
More services for our suburbs – Parkwood estate rehabilitation	Jun-20	Jun-23	4,953	4,953	584	568	1,152
Upgrading the ACT Materials Recovery Facility (ACT and Commonwealth contribution)	Jun-24	Jun-25	23,200	23,200	678	(153)	525
<b>Transport Canberra Operations</b>							
Better buses to support the new bus network	Jul-23	Jun-25	37,510	37,510	-	353	353
Building a better city – New Bus Depot Woden - Stage 1	Jun-19	Jun-25	25,775	25,775	9,600	105	9,705
Building a better city – New Bus Depot Woden - Stage 2	Jun-19	Jun-25	17,000	17,000	-	-	-
Delivering a smart technology ticketing system for Canberra's integrated public transport system	Jun-24	Jun-24	37,946	37,946	-	122	122
Expansion of the rapid bus network	Jun-19	Jun-22	43,800	45,300	45,115	150	45,265

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value (\$'000)	Revised Value (\$'000)	Prior Yr Expenditure (\$'000)	2021-22 Expenditure (\$'000)	Total Expenditure to Date (\$'000)
Planning and design for a zero emissions bus network	Jun-22	Jun-23	800	800	20	277	297
Total Works in Progress (excluding the capital upgrade program)			646,827	640,961	148,367	50,640	199,007
<b>Better Infrastructure Fund 2021-22 - Works in Progress</b>							
<b>Roads ACT</b>							
Accessible Bus Stops	Jun-23	Jun-23	4,695	4,695	1,524	1,564	3,088
Road Median Improvement	Jun-24	Jun-24	2,120	2,120	332	117	449
Safer Dams & Weirs Improvement Program	Jun-22	Jun-22	2,518	2,518	1,214	1,289	2,503
<b>Place Management</b>							
Reducing reliance on potable water to irrigate grass	Jun-23	Jun-23	2,330	2,330	281	139	420
<b>Transport Canberra Operations</b>							
Replacement/additional heavy vehicle recovery truck	Jun-21	Sept-21	750	750	-	710	710
<b>Total Works in Progress Better Infrastructure Fund Projects</b>			<b>12,413</b>	<b>12,413</b>	<b>3,351</b>	<b>3,819</b>	<b>7,170</b>
<b>Total Works in Progress</b>			<b>659,240</b>	<b>653,374</b>	<b>151,718</b>	<b>54,459</b>	<b>206,177</b>
<b>Physically Complete Projects 2021-22</b>							
<b>Libraries</b>							
Better Services – Improving libraries – self service check out and improved access	Jun-18	Dec-21	2,200	2,200	1,897	140	2,037
<b>Roads ACT</b>							
Better Roads for Gungahlin – Horse Park Drive duplication (Mulligans Flat Road to the Federal Highway)	Jun-19	Jun-22	57,000	48,505	47,955	501	48,456
Building a better city – Gundaroo Drive duplication – Stage 2	Sep-20	Jun-23	30,000	30,400	27,983	260	28,243

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value (\$'000)	Revised Value (\$'000)	Prior Yr Expenditure (\$'000)	2021-22 Expenditure (\$'000)	Total Expenditure to Date (\$'000)
Bridge Renewal Programme (ACT contribution)	Jun-21	Jul-22	4,618	4,618	421	1,994	2,415
More active travel infrastructure for our schools and suburbs	Jun-20	Jun-20	2,194	2,091	1,853	159	2,012
Strengthening infrastructure supporting Canberra's new public transport network	Jun-22	Sept-21	5,100	5,400	3,478	1,896	5,374
Supporting more Canberrans to Park and Ride	Jun-21	Jun-23	2,500	2,500	792	1,112	1,904
<b>ACT NoWaste</b>							
Better services in your community – Green Waste Bins	Jun-21	Oct-23	9,571	4,334	4,026	439	4,465
<b>Better Infrastructure Fund 2021-2022 - Physically complete projects</b>							
<b>Roads ACT</b>							
Design and road pavements Lawson	Jun-22	Jun-22	500	500	-	340	340
Streetlight energy performance contracts	Jun-22	Jun-22	2,050	2,050	-	2,054	2,054
Urban stormwater upgrade program	Jun-22	Jun-22	1,400	1,400	-	1,400	1,400
<b>Birrigai</b>							
Safety improvements Birrigai	Jun-22	Jun-22	300	300	-	296	296
<b>Place Management</b>							
Physical security upgrades at directorate sites	Jun-22	Jun-22	250	250	-	244	244
Play space audit	Jun-22	Jun-22	180	180	-	180	180
<b>Transport Canberra Operations</b>							
Transport Canberra - Major component overhaul and refurbishment	Jun-22	Jun-22	1,700	1,700	-	1,642	1,642
Transport Canberra - Brake testing machines	Jun-22	Jun-22	350	350	-	350	350
<b>Yarralumla Nursery</b>							



Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value (\$'000)	Revised Value (\$'000)	Prior Yr Expenditure (\$'000)	2021-22 Expenditure (\$'000)	Total Expenditure to Date (\$'000)
Safety improvements Yarralumla Nursery	Jun-22	Jun-22	400	400	-	400	400
<b>Prior Year Better Infrastructure Fund - Physically complete projects</b>							
<b>Place Management</b>							
Belconnen bikeway stage 2 detail design	Jun-21	Jun-22	250	250	176	74	250
<b>Total Projects Physically Complete</b>			<b>120,563</b>	<b>107,428</b>	<b>88,581</b>	<b>13,481</b>	<b>102,062</b>
<b>Physically and Financially Complete Projects 2021 22</b>							
<b>Libraries</b>							
Look and Feel of the City	Jun-21	Aug-21	1,743	1,743	1,431	312	1,743
<b>Roads ACT</b>							
Building a better city – Upgrading stormwater infrastructure on Flemington Road	Oct-19	Oct-19	1,000	400	616	(216)	400
Civic to Gungahlin Corridor Improvements	Feb-16	Jun-22	20,000	23,233	23,218	14	23,232
Improving Our Suburbs – New Molonglo Valley infrastructure	Jun-22	Jun-22	32,970	29,964	29,345	144	29,489
Improving Tharwa Drive and Nudurr Drive	Jun-21	Aug-21	400	400	379	20	399
Intersection Upgrades - Launceston Street intersection with Irving Street (Commonwealth Contribution)	Jun-22	Jun-22	750	750	34	581	615
Intersection Upgrades - Southern Cross Drive intersection with Starke Street (Commonwealth Contribution)	Jun-21	Aug-21	1,750	1,750	972	124	1,096
Intersection Upgrades - Belconnen Way intersection with Springvale Drive (Commonwealth Contribution)	Jun-21	Jun-21	750	750	750.00	(149)	601
Keeping our growing city moving – Monaro Highway upgrade	Jun-19	Jul-21	2,000	2,000	1,830	170	2,000
Look and Feel of the City	Dec-20	Aug-21	1,999	1,699	1,687	10	1,697
More services for our suburbs – Bringing Woden Town Square to life	Oct-21	Jun-22	734	734	401	333	734
<b>Place Management</b>							

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value (\$'000)	Revised Value (\$'000)	Prior Yr Expenditure (\$'000)	2021-22 Expenditure (\$'000)	Total Expenditure to Date (\$'000)
Look and Feel of the City	Jun-21	Aug-21	3,209	3,612	3,068	554	3,622
More jobs for our growing city – Better town centres	Jun-22	Jun-22	4,750	4,929	4,722	206	4,928
More services for our suburbs – More trees	Jun-21	Jun-21	80	80	79	-	79
<b>Transport Canberra Operations</b>							
Better services in your community – Integrated bus and light rail ticketing	Jun-18	Jun-21	2,100	2,100	2,003	99	2,102
More support for families and inclusion - Keeping Canberrans safe in public places	Jun-22	Jun-22	500	500	484	16	500
Transport for Canberra – Real Time Passenger Information System	Jun13	Jun-22	12,500	10,967	10,945	22	10,967
Transport for Canberra – Business system upgrade	Jun-16	Jun-21	1,810	1,810	1,730	2	1,732
<b>ACT NoWaste</b>							
Better services in your community – Essential waste management infrastructure	Jun-21	Sept-20	25,291	26,421	26,388	32	26,420
Growing investment in services for our suburbs	Jun-22	Jun-22	791	791	-	797	797
Better Infrastructure Fund 2021-2022 - Physically and Financially complete projects							
<b>Birrigai</b>							
Radio Replacement	Jun-22	Jun-22	85	85	-	87	87
<b>Roads ACT</b>							
Managing traffic disruption: Mawson Park and Ride	Jun-22	Jun-22	-	262	-	263	263
Vernon Circle pedestrian signalised pedestrian cross (at Edinburgh Avenue)	Jun-22	Jun-22	80	80	-	80	80
<b>Prior Year Better Infrastructure Fund - Physically and Financially complete projects</b>							
<b>Libraries</b>							
Upgrades to Woden Library	Jun-20	Jun-21	500	500	800	-	800
<b>Roads ACT</b>							
Building a better city — Active Travel — Footpath and cycleway upgrades	May-21	Oct-21	750	750	590	160	750

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value (\$'000)	Revised Value (\$'000)	Prior Yr Expenditure (\$'000)	2021-22 Expenditure (\$'000)	Total Expenditure to Date (\$'000)
Traffic signal controller replacement program	Jun-20	Jun-21	700	700	700	-	700
Better public transport infrastructure for Canberra 2	Jun-21	Jun-21	1,950	1,950	1,950	-	1,950
Dam safety code	Jun-21	Jun-22	700	700	604	96	700
Lake Ginninderra shared path feasibility study	Jun-21	Jun-22	250	250	205	23	228
Reducing crashes (ANRAM) on arterial road	Jun-21	Jun-22	600	600	301	299	600
Safer places - local area traffic management (LATM)	Jun-21	Jun-22	600	600	462	134	596
Streetlight control point program	Jun-21	Jun-22	500	500	158	343	501
Traffic signal LED upgrade	Jun-21	Jun-22	2,000	2,000	963	1,034	1,997
Traffic signal controller replacement program	Jun-21	Jun-22	750	750	467	283	750
Urban stormwater upgrade program	Jun-21	Jun-22	660	660	255	405	660
<b>Place Management</b>							
Bollard replacement program - Garema Place & City Walk	Jun-20	Jun-21	360	360	360	-	360
Dog park improvement program	Jun-20	Jul-20	200	200	200	-	200
Dog park improvement program	Jun-21	Jun-22	200	200	147	53	200
Local shopping centre improvements	Jun-20	Jun-21	500	1,800	1,801	-	1,801
Play space upgrades	Jun-20	Dec-20	2,150	3,000	2,995	-	2,995
Physical security upgrades of Directorate sites	Jun-21	Jun-22	200	200	177	23	200
Play space audit work	Jun-21	Jun-22	680	680	500	180	680
Pump house upgrade	Jun-21	Jun-22	300	300	51	337	388
Safer Walking and Cycling Around Schools	Jun-20	Jun-20	1,250	1,250	1,250	-	1,250
<b>Transport Canberra Operations</b>							
ACTION Transport Canberra bus operations	Jun-20	Jun-21	2,185	2,535	2,652	-	2,652
Feasibility Study - additional bus depots	Jun-21	Sept-21	350	350	91	196	287

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value (\$'000)	Revised Value (\$'000)	Prior Yr Expenditure (\$'000)	2021-22 Expenditure (\$'000)	Total Expenditure to Date (\$'000)
TCO Bus depot upgrades - Belconnen	Jun-21	Jun-21	300	300	300	-	300
TCO Major component overhaul and refurbishment	Jun-21	Jun-21	1,000	1,000	1,000	-	1,000
TCO Site safety initiatives - lighting Tuggeranong	Jun-21	Jun-21	75	75	75	-	75
TCO Driver terminus replacement and upgrades	Jun-21	Jun-22	250	250	104	146	250
TCO Workshop safety initiatives and tool upgrades	Jun-21	Jun-22	200	200	151	50	201
TCO Workshop ventilation and cooling upgrade	Jun-21	Jun-22	300	300	296	3	299
<b>Yarralumla Nursery</b>							
Safety improvement Yarralumla Nursery and Birrigai	Jun-21	Jun-22	1,148	1,148	855	271	1,126
Yarralumla Nursery upgrade of bird net structure	Jun-21	Jun-22	150	150	14	136	150
<b>Sport and Recreation</b>							
Sportsgrounds - Boomanulla	Jun-21	Jun-22	820	820	420	402	822
Sportsgrounds facilities improvement program	Jun-21	Jun-22	680	680	285	395	680
Sportsgrounds FIP including cladding in Gungahlin	Jun-21	Jun-22	180	180	47	133	180
<b>ACT NoWaste</b>							
Mugga 2 safety and compliance improvement	Jun-21	Jun-22	100	450	38	391	429
<b>Total Projects Physically and Financially Complete</b>			<b>137,087</b>	<b>139,705</b>	<b>129,913</b>	<b>8,994</b>	<b>138,595</b>
<b>TOTAL COMBINED CAPITAL WORKS PROGRAM</b>			<b>1,230,624</b>	<b>1,215,549</b>	<b>370,212</b>	<b>88,246</b>	<b>458,145</b>

Table 28: Reconciliation of funding and expenditure 2021-22

RECONCILIATION OF FUNDING AND EXPENDITURE		\$'000
<b>Reconciliation of Total Current Year Financing</b>		
Original Capital Works Financing		228,446
Less: Capital Injection not drawn in 2021-22		(99,406)
<b>Capital Injection from Government per Cash Flow Statement</b>		<b>129,040</b>
<b>Reconciliation of Total Current Year Actual Expenditure - Against Financing</b>		
Total Current Year Capital Works Expenditure		88,246
Add: Expenditure for other Capital Injection Projects		24,382
PPP		9,563
Add: Accruals 2020-21		8,065
Less: Accruals 2021-22		(1,216)
<b>Capital Injection from Government per Cash Flow Statement</b>		<b>129,040</b>
<b>Reconciliation of Total Current Year Actual Expenditure</b>		
Total Current Year Capital Works Expenditure		88,246
Add: WIP Expenditure for other Capital Injection Projects		23,405
Add: Accruals 2020-21		8,065
Less: Accruals 2021-22		(1,216)
<b>Total payments from Investing Activities as per Cash Flow Statement</b>		<b>118,500</b>
** Projects jointly funded with the Australian Government and ACT Government have been included.		

# ASSET MANAGEMENT

## Overview

TCCS delivered a wide range of services to the ACT community on behalf of the ACT Government. Much of this relied on the planning, development, and management of a significant and diverse range of assets that were valued in 2021-22 at \$11.69 billion. The largest asset category was infrastructure assets (\$7.93 billion) including roads, bridges, stormwater, streetlights, community paths, community sporting facilities, traffic signals, waste, and recycling assets. Other assets in the TCCS portfolio included public libraries, buses, urban open space land and property assets. During the reporting period, TCCS reassessed the value of assets in accordance with the ACT Accounting Policy, resulting in an increase in the asset value of \$1.45 billion.

## Strategic Asset Management Framework

The TCCS Strategic Asset Management Framework encompasses a set of documents, systems and processes that enabled TCCS to meet its asset management responsibilities whilst also efficiently meeting the requirements of the community. The framework allowed TCCS to promote the financial sustainability of TCCS assets through 'whole of life' and 'whole of organisation' approaches. It also enabled the development of policies, strategies and plans to be informed, and to inform the community of government aspirations, service level requirements and investment decisions. In 2021-22 work continued to migrate to a new Asset Management Information System (AMIS). Further enhancements and development of this system will occur during the 2022-23 financial year.

The new information system will improve consistency, enable region-based and predictive asset management, and in time it will also improve the feedback loop associated with asset or service-related requests or notifications from the public.

## Asset Maintenance and Upgrades

Excluding capital works, expenditure on capital upgrades undertaken in 2021-22 totalled \$16.0 million, consisting of:

- > Active travel - \$2.8 million
- > Bus engine overhauls and other upgrades - \$2.0 million
- > Open space improvements and play space upgrades - \$1.8 million
- > Road infrastructure and safety - \$3.1 million
- > Sport facility improvements - \$1.7 million
- > Water resources and stormwater improvements - \$3.2 million
- > Other upgrades and improvements - \$1.4 million.

## Capital Linen Service

While COVID-19 impacted Capital Linen's Capital Replacement Program, the procurement for a new steriliser commenced and the boiler upgrade project was completed in 2021-22. This boiler upgrade project increased energy efficiency and reduced Capital Linen's carbon footprint through a heat recovery process used to preheat the water for steam. Aging sterilisers are to be replaced in 2022-23 with a new and more efficient steriliser which uses reverse osmosis water for improvements in the sterilising process, greater capacity for increased production as well as risk reduction.

## Land Management

Maintenance of the urban assets includes mowing, cleaning, litter picking, painting, pruning, mulching, and undertaking safety inspections and repairs. This ensures assets are maintained in a safe, functional, and attractive condition.

During 2021-22, TCCS managed additional trees in new areas throughout the ACT, maintained shopping precinct areas, designated urban parks, irrigated grassland, sportsgrounds and lakes and ponds.

## Public Transport

Transport Canberra received the asset transfer for the completion of Light Rail Sandford Street Stop in 2021-22 from Major Projects Canberra. Various upgrades to the Belconnen and Tuggeranong bus depot and workshops also continue in the financial year with the installation of closed-circuit television (CCTV) and lighting as well as brake testing machines.

## Roads and Sustainable Transport

The Australian Road Research Board (ARRB) has been engaged by the ACT Government for conducting ongoing analysis on Arterial roads using Pavement Management System and providing

advice on optimised preventative and corrective road maintenance programs.

Optimisation is based upon analysing pavement condition data, traffic data, reviewing past programs (i.e. budgets versus amount resurfaced) and forecast of a future ten year resurfacing program.

The optimised works program assisted Roads ACT in selecting road locations and resurfacing types and achieve improvement of the overall condition of the road network.

Table 30: TCCS asset valuation as at 30 June 2022

Asset	Value (\$'million)	Revaluation Increment/(Decrement) (\$'million)
Infrastructure	7,928.6	736.7
Heritage and community	3,525.7	706.7
Plant and equipment	88.7	7.4
Buildings	88.5	n/a
Land	48.6	n/a
Leasehold improvements	5.6	n/a
Intangible assets	2.4	n/a
<b>Total</b>	<b>11,688.1</b>	<b>1,450.8</b>

Table 29: TCCS managed assets as at 30 June 2022

Asset type	Amount
Roads*	3,205 Kilometres
Bridges and culverts*	1,298
Footpaths*	2,675 Kilometres
Streetlights (lamps)*	80,281
Stormwater*	4,005 pipe kilometres
Cycle lanes (on road)*	602 Kilometres
Cycle paths (off road)*	515 Kilometres
Urban open space*	6,432 Hectares
Lakes and ponds*	389 Hectares
Urban trees	793,083
Playgrounds*	520
Sportsgrounds*	422 Hectares (282 Hectares irrigated)
Barbeques*	115

\*TCCS Asset Management System as at 30 June 2022

## Office Accommodation Management

As of 30 June 2022, TCCS employed 2,265 people, of which 1,651 were in non-office environments working in occupations such as Bus Operators, Horticulturists, Laundry Assistants, Arborists, and Road Maintenance Teams.

Approximately 126 employees worked at 480 Northbourne Avenue in Dickson on 30 June 2021. The total area of 480 Northbourne Avenue amounts to 13,894 square metres of which TCCS occupies 5,419 square metres. Of the TCCS employees working from this location, there is a capacity rate of 43 square metres per employee.

The table below outlines TCCS's office-based locations. The Directorate's facilities also include several non-office-based locations, such as city services depots.

Table 31: Office utilisation as at 30 June 2022

Location	Address	Staff Numbers (on site 30 June)	Area Occupied (m <sup>2</sup> )
480 Northbourne Avenue	480 Northbourne Avenue, Dickson	126	5,419
255 Canberra Avenue	255 Canberra Avenue, Fyshwick	24	2,781
Tuggeranong Bus Depot (Administration)	Scollay Street, Tuggeranong	13	2,401
Belconnen Bus Depot (Administration)	5 Cohen Street, Belconnen	5	1,351
<b>TOTAL</b>		<b>168</b>	<b>11,952</b>



# GOVERNMENT CONTRACTING

All procurement processes within the Directorate are required to comply with the procurement legislative framework including the [Government Procurement Act 2001](#), [Government Procurement Regulation 2007](#), and subordinate guidelines and circulars.

TCCS engaged the services of Procurement ACT and the Infrastructure Delivery Partnership Group, from within the Chief Minister, Treasury and Economic Development Directorate, and where necessary, the ACT Government Solicitors Office, for all procurements above \$200,000. TCCS is aware of the Legal Services Directions requiring the Government Solicitors Office to review contracts above the value of \$50 million.

Whole of government panels are leveraged where appropriate, including the Creative Services Panel for the provision of advertising, marketing, communications and engagement, digital, graphic design, photography and video, and media buying. Through the Creative Services Panel TCCS engaged 13 providers to the value of \$468,000. Major purchases through this panel are published online on the [ACT Government Contracts Register](#).

Procurement expenditures are approved by appropriate Directorate delegates and TCCS continues to be responsible for the management of contracts, excluding infrastructure contracts outsourced to Major Projects Canberra. TCCS continues to provide training opportunities for staff undertaking procurement and contract management.

A competitive procurement process is conducted wherever possible and any select or single select procurement are approved by the Director-General and completed following the provisions of the [Government Procurement Regulation 2007](#).

TCCS has demonstrated a commitment to the implementation of the [ACT Government Procurement Framework](#), including the [Government Procurement \(Charter of Procurement Values\) Direction 2020](#) and procurement policies. Social procurement and the application of the [Aboriginal and Torres Strait Islander Procurement Policy](#) is considered wherever possible, and several procurement processes have been designed to require or encourage, either directly or by subcontract, the delivery of goods and services.

TCCS continues to actively implement the requirements of the [Secure Local Jobs Code](#), including the [Government Procurement \(Ethical Treatment of Workers Evaluation\) Direction 2021](#), by engaging the Secure Local Jobs Office to provide additional training to TCCS staff to improve awareness and understanding of the code. One exemption under section 22H of the [Government Procurement Act 2001](#) has been provided.

TCCS also measured its performance against the Aboriginal and Torres Strait Islander Procurement Policy measures:

- > **Measure 1** - The number of unique Aboriginal and Torres Strait Islander enterprises that respond to Territory tender and quotation opportunities issued from the Approved Systems:
  - Eight Aboriginal and Torres Strait Islander Enterprises responded to six tender and/or quotation opportunities issued from the Approved Systems. TCCS acknowledges this can be improved and is working to better communicate, promote and record opportunities for Aboriginal and Torres Strait Islander enterprises to be included in tender and quotation processes.
- > **Measure 2** - The number of unique Aboriginal and Torres Strait Islander enterprises attributed a value of Addressable Spend in the financial year:
  - TCCS engaged 17 unique Aboriginal and Torres Strait Islander Enterprises to a value of \$1.8m.
- > **Measure 3** - Percentage of the financial year's Addressable Spend that is spent with Aboriginal and Torres Strait Islander enterprises:
  - TCCS attributed 1.24% (\$1.8m) of the addressable spend (\$145.31m) to Aboriginal and Torres Strait Islander Enterprises engagements.

The Directorate continues to communicate and promote the policy to increase the engagement of Aboriginal and Torres Strait Islander Enterprises and the Directorate's performance against all three measures. The Directorate is continuing to identify opportunities to apply and monitor the policy.

## External Sources of Goods and Services

The online ACT Government Contracts Register records contracts with suppliers of goods, services, and works, with a value of \$25,000 or more. A full search of TCCS contracts notified with an execution date from 1 July 2021 to 30 June 2022 can be made at: <https://tenders.act.gov.au/contract/search>

*Table 32: Aboriginal and Torres Strait Islander Procurement Policy (ATSIPP) Performance Measures for the 2021-22 financial year.*

No.	ATSIPP Performance Measure	Result
1	The number of unique Aboriginal and Torres Strait Islander Enterprises that respond to Territory tender and quotation opportunities issued from the Approved Systems.	8
2	The number of unique Aboriginal and Torres Strait Islander Enterprises attributed a value of Addressable Spend in the financial year.	17
3	Percentage of the financial year's Addressable Spend that is spent with Aboriginal and Torres Strait Islander Enterprises – target 1.5%.	1.24%

## **INDEPENDENT LIMITED ASSURANCE REPORT**

### **To the Members of the ACT Legislative Assembly**

#### **Conclusion**

I have undertaken a limited assurance engagement on the statement of performance of the Transport Canberra and City Services Directorate (Directorate) for the year ended 30 June 2022.

Based on the procedures performed and evidence obtained, nothing has come to my attention to indicate the results of the accountability indicators reported in the statement of performance for the year ended 30 June 2022 are not in agreement with the Directorate's records or do not fairly reflect, in all material respects, the performance of the Directorate, in accordance with the *Financial Management Act 1996*.

#### **Emphasis of matter**

I draw attention to the statement of responsibility and statement of performance which state that the Directorate has not measured a result for the accountability indicator in Output Class 2.2: Library Services, *h. Percentage of participants with a learning outcome from library programs* as required by Section 30A(2) of the *Financial Management Act 1996*.

#### **Basis for conclusion**

I have conducted the engagement in accordance with the Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*. My responsibilities under the standard and legislation are described in the 'Auditor-General's responsibilities' section of this report.

I have complied with the independence and other relevant ethical requirements relating to assurance engagements, and the ACT Audit Office applies Australian Auditing Standard ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, Other Assurance Engagements and Related Services Engagements*.

I believe that sufficient and appropriate evidence was obtained to provide a basis for my conclusion.

#### **The Directorate's responsibilities for the statement of performance**

The Director-General is responsible for:

- preparing and fairly presenting the statement of performance in accordance with the *Financial Management Act 1996* and *Financial Management (Statement of Performance Scrutiny) Guidelines 2019*; and
- determining the internal controls necessary for the preparation and fair presentation of the statement of performance so that the results of accountability indicators and accompanying information are free from material misstatements, whether due to error or fraud.

#### **Auditor-General's responsibilities**

Under the *Financial Management Act 1996* and *Financial Management (Statement of Performance Scrutiny) Guidelines 2019*, the Auditor-General is responsible for issuing a limited assurance report on the statement of performance of the Directorate.

My objective is to provide limited assurance on whether anything has come to my attention that indicates the results of the accountability indicators reported in the statement of performance are not in agreement with the Directorate's records or do not fairly reflect, in all material respects, the performance of the Directorate, in accordance with the *Financial Management Act 1996*.

In a limited assurance engagement, I perform procedures such as making inquiries with representatives of the Directorate, performing analytical review procedures and examining selected evidence supporting the results of accountability indicators. The procedures used depend on my judgement, including the assessment of the risks of material misstatement of the results reported for the accountability indicators.

#### **Limitations on the scope**

The procedures performed in a limited assurance engagement are less in extent than those required in a reasonable assurance engagement and consequently the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, I do not express a reasonable assurance opinion on the statement of performance.

This limited assurance engagement does not provide assurance on the:

- relevance or appropriateness of the accountability indicators reported in the statement of performance or the related performance targets;
- accuracy of explanations provided for variations between actual and targeted performance due to the often subjective nature of such explanations; or
- adequacy of controls implemented by the Directorate.



Michael Harris  
ACT Auditor-General  
28 September 2022

**Transport Canberra and City Services Directorate**  
**Statement of Performance**  
**For the Year Ended 30 June 2022**

**Statement of Responsibility**

In my opinion, the Statement of Performance is in agreement with Directorate's records and fairly reflects the service performance of the Directorate for the year ended 30 June 2022 and also fairly reflects the judgements exercised in preparing it.

As disclosed in the Statement of Performance, the results for the accountability indicator in Output Class 2.2: Library Services, *h. Percentage of participants with a learning outcome from library programs* was not measured as required by Section 30A(2) of the *Financial Management Act 1996* due to paper surveys not being undertaken during any face-to-face programs run in library branches during the reporting period as a result of the COVID-19 pandemic.



Alison Playford  
Director-General  
Transport Canberra and City Services Directorate

28 September 2022

Transport Canberra and City Services Directorate Statement of Performance For the Year Ended 30 June 2022					
Output Class 1: Transport Canberra Output 1.1: Transport Canberra Description: Transport Canberra includes oversight of the Government subsidy paid to bus and light rail operations, the strategic oversight of the public transport network, public transport asset management and the Active Travel Office.					
	Original Target 2021-22	Actual Result 2021-22	Variance from Original Target	Explanation of Material Variances (>= +/- 5%)	
TOTAL COST (\$'000)	208,773	212,837	2%		
CONTROLLED RECURRENT PAYMENTS (\$'000)	207,094	213,224	3%		
Accountability Indicators					
Light Rail					
a. Customer satisfaction with light rail services as assessed by passenger survey <sup>1</sup>	85%	88%	4%		
Active Travel Office					
b. Customer satisfaction with access to cycle and walking paths <sup>1</sup>	85%	90%	6%	Higher than targeted result is mainly due to well connected path network, extensive routes and easy access.	
Bus Operations					
c. Customer satisfaction with bus operations services as assessed by passenger survey <sup>1</sup>	85%	79%	(7%)	Lower than targeted result is mainly due to the ongoing impacts of COVID-19 involving operation of an interim network timetable that has resulted in reduced frequency of services provided.	
d. Percentage of in service fleet fully compliant with standards under the <i>Disability Discrimination Act 1992</i> <sup>2</sup>	95%	92%	(3%)		
e. Total network operating cost per network kilometre <sup>3</sup>	\$5.88	\$6.80	16%	Higher than targeted result is mainly due to lower network kilometers as a result of the ongoing impacts of COVID-19 resulting in operation of a reduced network timetable; this is combined with largely fixed operating costs.	

The above Accountability Indicators should be read in conjunction with the accompanying notes.

The above Accountability Indicators were examined by the ACT Audit Office in accordance with the *Financial Management Act 1996*. The Total Cost and Controlled Recurrent Payments measures were not examined by the ACT Audit Office in accordance with the *Financial Management (Statement of Performance Scrutiny) Guidelines 2019*.

<p><b>Transport Canberra and City Services Directorate</b>  <b>Statement of Performance</b>  <b>For the Year Ended 30 June 2022</b></p>	
<p><b>Output Class 1: Transport Canberra</b></p>	
<p><b>Output 1.1: Transport Canberra</b></p>	
<p><b>Description:</b> Transport Canberra includes oversight of the Government subsidy paid to bus and light rail operations, the strategic oversight of the public transport network, public transport asset management and the Active Travel Office.</p>	

**Explanation of Accountability Indicators**

- 1 Customer satisfaction is measured from responses to an annual survey undertaken by an external provider on behalf of the Directorate. The survey seeks customer views on the Directorate's core service delivery responsibilities including library services, infrastructure services (including roads and community paths), waste collection, parks and open spaces, and public transport. The response is collected through a telephone survey over a one week period. The respondents are asked to rate services across four ratings which were 'Very Satisfied', 'Satisfied', 'Dissatisfied' and 'Very Dissatisfied'. Minimum sample size for this survey is 1,000.
- 2 The *Disability Discrimination Act 1992* (DDA) details the accessibility specifications of a bus required to achieve compliance. The Act requires full compliance by December 2022.
- 3 Network operating costs per kilometre measures the cost and kilometres directly attributable to the operation of Transport Canberra Operations' bus network route.

Transport Canberra and City Services Directorate Statement of Performance For the Year Ended 30 June 2022					
Output Class 2: City Services					
Output 2.1: Roads and Infrastructure					
Description: Management of the Territory's road and associated assets, stormwater infrastructure, community paths, bridges, traffic signals, streetlights and car parks. This output also includes the provision of road safety policy, asset information services, capital works and development approvals relating to the acceptance of new infrastructure assets.					
	Original Target 2021-22	Actual Result 2021-22	Variance from Original Target	Explanation of Material Variances (>= +/- 5%)	
TOTAL COST (\$'000)	263,699	302,746	15%	Higher than targeted result is mainly due to unbudgeted capital project expenditure that did not meet the asset capitalisation criteria.	
CONTROLLED RECURRENT PAYMENTS (\$'000)	109,095	102,153	(6%)	Lower than targeted results is mainly due to the undrawn Controlled Recurrent Payments related to delays associated with procurement and stakeholder consultation in order to progress feasibility and design studies and delays in receiving works approvals required to progress construction projects.	
Accountability Indicators					
Roads					
a. Annual percentage of territorial roads resurfaced <sup>1</sup>	5.0%	6.4%	28%	Higher than targeted result is mainly due to increased investment in resurfacing of territorial roads compared to the municipal roads in order to improve the value for money of the Territory's resurfacing program. In addition, more territorial roads were resealed to gain efficiency and productivity of the shortened available timeframe for resurfacing works resultant from prolonged wet weather.	
b. Annual percentage of municipal roads resurfaced	4.0%	2.0%	50%	Lower than targeted result is mainly due to reduced investment in resurfacing of municipal roads compared to territorial roads in order to improve the value for money of the Territory's resurfacing program. In addition, prolonged wet weather and delays caused by the continuing impacts of COVID-19 pandemic on the supplies as well as prolonged procurement processes also contributed to the below target result. Additional asphalt works were delivered to compensate for the missed reseal works, however this meant a reduction in total m <sup>2</sup> resurfaced (due to the large difference in costs).	
c. Percentage of customers satisfied with the public road network <sup>2</sup>	> 75%	80%	-		
d. Percentage of territorial roads in good condition <sup>1</sup>	> 89%	87%	(100%)	Lower than targeted result is mainly due to the unseasonal wet weather over the past two years which has increased road roughness through increased potholes, cracking, ruts and corrugation. Additional emphasis was placed on increasing territorial road resurfacing and pothole repair during the year.	
e. Percentage of bridges that meet SM1600 standard on the B Double Network <sup>3</sup>	> 80%	85%	-		



<b>Transport Canberra and City Services Directorate</b> <b>Statement of Performance</b> <b>For the Year Ended 30 June 2022</b>				
<b>Output Class 2: City Services</b> <b>Output 2.1: Roads and Infrastructure</b> <b>Description:</b> Management of the Territory's road and associated assets, stormwater infrastructure, community paths, bridges, traffic signals, streetlights and car parks. This output also includes the provision of road safety policy, asset information services, capital works and development approvals relating to the acceptance of new infrastructure assets.				
	Original Target 2021-22	Actual Result 2021-22	Variance from Original Target	Explanation of Material Variances ( $\geq \pm 5\%$ )
f. Increase in length (km) of community paths <sup>4</sup>	35	43	23%	This measure is influenced by both creation of new paths through Directorate's ongoing capital works program, and also by gifting of path assets created by land developers. During the current reporting period more than anticipated path assets were received from land developers in estate areas including Strathairn, Whitlam, Belconnen and Dickson.
g. Increase in length (km) of cycle lanes <sup>4,5</sup>	25	13	(48%)	This measure is influenced by both creation of cycle lanes through the capital works program, and also through handover of over cycle lane assets created by land developers. During the current reporting period fewer than anticipated cycle lane assets were received, which is mainly due to the timing difference between completing the construction works and registration of 'works-as-executed'.
<b>Asset Acceptance</b>				
h. Responses on Development Applications referred from the Environment, Planning and Sustainable Development Directorate completed within agreed timeframes <sup>6</sup>	85%	79%	(7%)	Lower than targeted result is mainly due to the ongoing impact of COVID-19 pandemic including delays to the processing timeframes as a result of restrictions affecting staff who conduct inspections.
i. Respond to developers' submissions within adopted timeframes <sup>7</sup>	85%	61%	(28%)	Lower than targeted result is mainly due to increasing complexity of submissions associated with urban infill developments, staff turnover and the ongoing impact of COVID-19 pandemic including delays to processing timeframes as a result of restrictions affecting staff who conduct inspections.
The above Accountability Indicators should be read in conjunction with the accompanying notes. The above Accountability Indicators were examined by the ACT Audit Office in accordance with the <i>Financial Management Act 1996</i> . The Total Cost and Controlled Recurrent Payments measures were not examined by the ACT Audit Office in accordance with the <i>Financial Management (Statement of Performance Scrutiny) Guidelines 2019</i> .				

<b>Transport Canberra and City Services Directorate</b> <b>Statement of Performance</b> <b>For the Year Ended 30 June 2022</b>	
<b>Output Class 2: City Services</b> <b>Output 2.1: Roads and Infrastructure</b> <b>Description:</b> Management of the Territory's road and associated assets, stormwater infrastructure, community paths, bridges, traffic signals, streetlights and car parks. This output also includes the provision of road safety policy, asset information services, capital works and development approvals relating to the acceptance of new infrastructure assets.	

#### Explanation of Accountability Indicators

- 1 Territorial roads are sealed major roads that have the principal function of an avenue for movements linking town centres and suburbs. Territorial roads are defined as NAASRA (National Association of Australian State Road Authorities) Class 1,2,3 and 6. This indicator is measured using an industry standard survey that assesses one third of the territorial road network annually.
- 2 Customer satisfaction is measured from responses to an annual survey undertaken by an external provider on behalf of the Directorate. The survey seeks customer views on the Directorate's core service delivery responsibilities including library services, infrastructure services (including roads and community paths), waste collection, parks and open spaces, and public transport. The response is collected through a telephone survey over a one week period. The respondents are asked to rate services across four ratings which were 'Very Satisfied', 'Satisfied', 'Dissatisfied' and 'Very Dissatisfied'. Minimum sample size for this survey is 1,000.
- 3 SM1600 standard is a theoretical loading designated by Australian Standards 5100:2004 Bridge Design which should ensure that bridges can carry future vehicle loadings.
- 4 Increases in community paths are measured using the date the 'works-as-executed' drawings are submitted and registered.
- 5 The indicator refers to the length of cycle lanes in the network that meet the current standard width requirements.
- 6 Agreed timeframe is 15 working days.
- 7 Adopted timeframe is 20 working days.

Transport Canberra and City Services Directorate Statement of Performance For the Year Ended 30 June 2022				
Output Class 2: City Services Output 2.2: Library Services Description: Provision of library services to the community through the Libraries ACT's branches, home library service, the ACT Virtual Library and the Heritage Library.				
	Original Target 2021-22	Actual Result 2021-22	Variance from Original Target	Explanation of Material Variances (>= +/- 5%)
TOTAL COST (\$'000)	21,379	21,200	(1%)	
CONTROLLED RECURRENT PAYMENTS (\$'000)	17,300	17,399	1%	
Accountability Indicators				
a. Physical visits to libraries per capita <sup>1</sup>	5.0	1.8	(64%)	Lower than targeted result is due mainly to continuing impacts of the COVID-19 pandemic including: (1) temporary closure of library branches during the lockdown and reduced hours of operation since; (2) closure of community rooms and limited face-to-face programs; and (4) construction work undertaken at the Woden Library. In addition, a four per cent increase in the actual population, resultant from the 2021 Census <sup>6</sup> , compared to the estimated population, has directly influenced lower outcomes.
b. Items borrowed per capita <sup>1,2</sup>	7.5	4.0	(47%)	Lower than targeted result mainly due to continuing impacts of the COVID-19 pandemic including: (1) reduced visitor numbers and physical loans due to social distancing requirements; (2) closures of library branches and community rooms; and (3) limited face-to-face programs. In addition, a four per cent increase in the actual population, resultant from the 2021 Census <sup>6</sup> , compared to the estimated population has directly influenced lower outcomes.
c. Percentage of population who are registered library members <sup>3</sup>	55%	44%	(20%)	Lower than targeted result is mainly due to the: (1) the impact of the COVID-19 pandemic on the use of libraries including temporary closures and reduced services; and (2) a four per cent increase in the actual population, resultant from the 2021 Census <sup>6</sup> , compared to the estimated population.
d. Customer satisfaction with library services <sup>4</sup>	90%	95%	6%	Higher than targeted result is mainly due to the customer satisfaction with the services provided and high quality of the libraries' collection.
e. Direct cost of public library services per capita <sup>1</sup>	\$35.50	\$31.94	(10%)	Lower than targeted result is mainly due to: (1) continuing impacts of COVID-19 pandemic including delays in purchasing supplies associated with the supply chain disruptions; and (2) a four per cent increase in the actual population, resultant from the 2021 Census <sup>6</sup> , compared to the estimated population.
f. Percentage of library collection purchased in previous five years	60%	65%	8%	Higher than targeted result is mainly due to the removal of large number of aged items from the collection that were replaced with new collection items during the year.

<b>Transport Canberra and City Services Directorate</b> <b>Statement of Performance</b> <b>For the Year Ended 30 June 2022</b>	
<b>Output Class 2: City Services</b> <b>Output 2.2: Library Services</b>	
<b>Description:</b>	Provision of library services to the community through the Libraries ACT's branches, home library service, the ACT Virtual Library and the Heritage Library.

	Original Target 2021-22	Actual Result 2021-22	Variance from Original Target (45%)	Explanation of Material Variances (≥ ± 5%)
g. Number of hours assisting client research in the ACT Heritage Library	900	493		Lower than targeted result is mainly due to: (1) the ongoing impact of the COVID-19 pandemic on the visitations to the Heritage Library; and (2) digitisation of the Heritage collection allowing clients unmediated access to collection materials, thus not requiring staff assistance.
h. Percentage of participants with a learning outcome from library programs <sup>5</sup>	90%	Not Measured	N/A	Due to COVID-19 restrictions and associated health and safety advice, paper surveys were not used during the limited number of face-to-face programs run in library branches during the reporting period. As such no customer survey results can be provided. The new electronic collection methodology has been implemented from July 2022.

The above Accountability Indicators should be read in conjunction with the accompanying notes.

The above Accountability Indicators were examined by the ACT Audit Office in accordance with the *Financial Management Act 1996*. The Total Cost and Controlled Recurrent Payments measures were not examined by the ACT Audit Office in accordance with the *Financial Management (Statement of Performance Scrutiny) Guidelines 2019*.

#### Explanation of Accountability Indicators

- <sup>1</sup> The 2021-22 target is based on an ACT population of 436,700.
- <sup>2</sup> This includes physical loans as well as digital loans.
- <sup>3</sup> The 2021-22 target is based on an ACT population of 436,700 with 55 per cent of the population representing approximately 240,185 library members. Registered library members include people from the ACT and the surrounding NSW region.
- <sup>4</sup> Customer satisfaction is measured from responses to an annual survey undertaken by an external provider on behalf of the Directorate. The survey seeks customer views on the Directorate's core service delivery responsibilities including library services, infrastructure services (including roads and community paths), waste collection, parks and open spaces, and public transport. The response is collected through a telephone survey over a one week period. The respondents are asked to rate services across four ratings which were 'Very Satisfied', 'Satisfied', 'Dissatisfied' and 'Very Dissatisfied'. Minimum sample size for this survey is 1,000.
- <sup>5</sup> Library programs and events offer people opportunities to learn and link them to library resources to further their learning and use of the library. The result of this indicator is measured through a survey completed by the participants.
- <sup>6</sup> Australian Bureau of Statistics (ABS) 2021 Census of Population and Housing.

<b>Transport Canberra and City Services Directorate</b> <b>Statement of Performance</b> <b>For the Year Ended 30 June 2022</b>				
<b>Output Class 2: City Services</b> <b>Output 2.3: Waste and Recycling</b> <b>Description:</b> Provision of domestic waste, recyclables and green waste collection services, operation of resource management and recycling centres, development of waste policy, and implementation and evaluation of waste management programs.				
	Original Target 2021-22	Actual Result 2021-22	Variance from Original Target	Explanation of Material Variances (≥ +/- 5%)
<b>TOTAL COST (\$'000)</b>	<b>76,734</b>	<b>69,335</b>	<b>(10%)</b>	Lower than targeted result is mainly due to: (1) lower than anticipated take-up of bulky waste collections; and (2) delayed remediation of West Belconnen Resource Management Centre.
<b>CONTROLLED RECURRENT PAYMENTS (\$'000)</b>	<b>46,055</b>	<b>44,411</b>	<b>(4%)</b>	
<b>Accountability Indicators</b>				
a. Percentage of customers satisfied with waste collection services <sup>1</sup>	> 90%	91%	-	
b. Contract cost of landfilling waste per tonne	\$19.50	\$20.08	3%	
c. Annual cost of domestic household waste collection services per head of population <sup>2,6</sup>	\$22.00	\$21.36	(3%)	
d. Annual cost of domestic household recycling collection services per head of population <sup>2,6</sup>	\$12.34	\$12.55	2%	
e. Container redemption rate (in relation to the Container Deposit Scheme) <sup>3</sup>	60%	74%	23%	Higher than targeted result is mainly due to the availability of a greater variety of convenient collection points for container deposits.
f. Annual tonnes of ACT household waste to landfill per head of population <sup>4,2</sup>	0.187	0.186	(1%)	
g. Annual tonnes of ACT household comingled recycling per head of population <sup>4,2</sup>	0.075	0.071	(5%)	Lower than targeted result is mainly due to a four per cent increase in the actual population, resultant from the 2021 Census <sup>5</sup> , compared to the estimated population. The overall tonnage of recycling has increased since the prior reporting period.
h. Annual tonnes of ACT household organics per head of population <sup>4,2</sup>	0.065	0.064	(2%)	
i. Percentage of material recovered from the ACT household total waste stream <sup>4,2</sup>	43%	42%	(2%)	

<b>Transport Canberra and City Services Directorate</b> <b>Statement of Performance</b> <b>For the Year Ended 30 June 2022</b>				
<b>Output Class 2: City Services</b> <b>Output 2.3: Waste and Recycling</b> <b>Description:</b> Provision of domestic waste, recyclables and green waste collection services, operation of resource management and recycling centres, development of waste policy, and implementation and evaluation of waste management programs.				
	Original Target 2021-22	Actual Result 2021-22	Variance from Original Target	Explanation of Material Variances (>= +/- 5%)
j. Annual cost of domestic garden organics collection service per head of population (green lids) <sup>4,2</sup>	\$12.50	\$13.59	9%	Higher than targeted result is mainly due to: (1) increased take-up rate following 2021 COVID-19 lockdown, (2) a number of multi-dwelling developments joining the program; and (3) extreme wet weather conditions contributing to a higher presentation rate of green bins than previously.
k. Percentage of mattress components recovered from mattress recycling initiative <sup>4,2</sup>	78%	72%	(8%)	Lower than targeted result is mainly due to wet weather increasing the weight of residual mattress waste going to landfill.
l. Resource recovery rate from the ACT household bulky waste service <sup>4,2</sup>	> 30%	38%	-	

The above Accountability Indicators should be read in conjunction with the accompanying notes.

The above Accountability Indicators were examined by the ACT Audit Office in accordance with the *Financial Management Act 1996*. The Total Cost and Controlled Recurrent Payments measures were not examined by the ACT Audit Office in accordance with the *Financial Management (Statement of Performance Scrutiny) Guidelines 2019*.

#### Explanation of Accountability Indicators

- Customer satisfaction is measured from responses to an annual survey undertaken by an external provider on behalf of the Directorate. The survey seeks customer views on the Directorate's core service delivery responsibilities including library services, infrastructure services (including roads and community paths), waste collection, parks and open spaces, and public transport. The response is collected through a telephone survey over a one week period. The respondents are asked to rate services across four ratings which were 'Very Satisfied', 'Satisfied', 'Dissatisfied' and 'Very Dissatisfied'. Minimum sample size for this survey is 1,000.
- The 2021-22 target is based on an ACT population of 436,700.
- This indicator measures the maximum number of eligible containers recovered and recycled under the Scheme.
- Represents a new indicator in 2021-22.
- Australian Bureau of Statistics (ABS) 2021 Census of Population and Housing.
- The 2021-22 Budget Statements incorrectly referred to the inclusion of Queanbeyan population in the calculation of the estimated target for this indicator. The indicator target was based on the estimated ACT population only.

<b>Transport Canberra and City Services Directorate</b> <b>Statement of Performance</b> <b>For the Year Ended 30 June 2022</b>				
<b>Output Class 2: City Services</b> <b>Output 2.4: City Maintenance and Services</b> <b>Description:</b> Planning and management of the Territory's parks and urban open space system including associated community infrastructure, maintaining the look and feel of the city, and managing the urban forest and sportsgrounds facilities. The Directorate also provides advice, education and compliance services in relation to municipal ranger functions, domestic animal management, plant and animal licensing and significant tree protection. This output also includes Yarralumla Nursery and Birrigai.				
	Original Target 2021-22	Actual Result 2021-22	Variance from Original Target	Explanation of Material Variances (≥ ± 5%)
<b>TOTAL COST (\$'000)</b>	<b>141,053</b>	<b>149,416</b>	<b>6%</b>	Higher than targeted result is mainly due to unbudgeted capital project expenditure that did not meet the asset capitalisation criteria.
<b>CONTROLLED RECURRENT PAYMENTS (\$'000)</b>	<b>97,024</b>	<b>90,304</b>	<b>(7%)</b>	Lower than targeted results is mainly due to the undrawn Controlled Recurrent Payments related to delays associated with procurement and stakeholder consultation in order to progress feasibility and design studies.
<b>Accountability Indicators</b>				
a. Percentage of customers satisfied with the management of sportsgrounds <sup>1</sup>	85%	87%	2%	Lower than targeted result is mainly due to a reduction in the number of impounded dogs as an indirect benefit of the COVID-19 pandemic as working from home has enabled pet owners to provide better care for their dogs.
b. Number of dogs processed by the Domestic Animal Shelter	1,100	767	(30%)	Higher than targeted result is mainly due to Domestic Animal Services staff efforts to re-home dogs or to re-unite them with their owners under control orders as part of the 'Engage, educate, enforce' approach to compliance.
c. Percentage of saleable stray and abandoned dogs re-homed	90%	100%	11%	54 vehicles were not removed within the required timeframe. Seven (7) were due to a delay by the contracted towing provider; two (2) were due to officer safety concerns; five (5) were due to disruptions caused by the COVID-19 pandemic, staff capacity and prioritisation of other public safety matters; ten (10) ongoing engagement with the suspected vehicle owner; the remaining thirty (30) were due to processing delays associated with the implementation of the new reporting and management system.
d. Remove abandoned vehicles on unleased land within nine calendar days	100%	69%	(31%)	Higher than targeted result is mainly due to: (1) unseasonal wet weather resulting in additional mowing costs due to extreme grass growth; (2) significant increase in the cost of fuel and maintenance; and (3) additional resources provided through the COVID-19 stimulus programs which delivered positive social and safety outcomes for the community.
e. Response and collection of 'sharps' on unleased land within 4 hours	100%	100%	-	
f. Annual operating cost per hectare of actively maintained park land is less than benchmark median across Australia <sup>2</sup>	< \$15,149	\$18,386	(100%)	

Transport Canberra and City Services Directorate Statement of Performance For the Year Ended 30 June 2022	
<b>Output Class 2: City Services</b> <b>Output 2.4: City Maintenance and Services</b> <b>Description:</b> Planning and management of the Territory's parks and urban open space system including associated community infrastructure, maintaining the look and feel of the city, and managing the urban forest and sportsgrounds facilities. The Directorate also provides advice, education and compliance services in relation to municipal ranger functions, domestic animal management, plant and animal licensing and significant tree protection. This output also includes Yarralumla Nursery and Birrigai.	

	Original Target 2021-22	Actual Result 2021-22	Variance from Original Target	Explanation of Material Variances (>= +/- 5%)
<b>Yarralumla Nursery</b> g. Plant spoilage within industry standard	< 10%	7.5%	-	

The above Accountability Indicators should be read in conjunction with the accompanying notes.

The above Accountability Indicators were examined by the ACT Audit Office in accordance with the *Financial Management Act 1996*. The Total Cost and Controlled Recurrent Payments measures were not examined by the ACT Audit Office in accordance with the *Financial Management (Statement of Performance Scrutiny) Guidelines 2019*.

#### Explanation of Accountability Indicators

- Customer satisfaction is measured from responses to an annual survey undertaken by an external provider on behalf of the Directorate. The survey seeks customer views on the Directorate's core service delivery responsibilities including library services, infrastructure services (including roads and community paths), waste collection, parks and open spaces, and public transport. The response is collected through a telephone survey over a one week period. The respondents are asked to rate services across four ratings which were 'Very Satisfied', 'Satisfied', 'Dissatisfied' and 'Very Dissatisfied'. Minimum sample size for this survey is 1,000.
- This indicator is benchmarked against other Councils across Australia and is supported by the Yardstick Park Benchmarks report.



<b>Transport Canberra and City Services Directorate</b> <b>Statement of Performance</b> <b>For the Year Ended 30 June 2022</b>				
<b>Output Class 2: City Services</b> <b>Output 2.5: Capital Linen Service</b> <b>Description:</b> Capital Linen Service provides a managed linen service to a range of customers including public and private hospitals, health and aged care providers, hotels, restaurants, major tourist attractions, educational institutions and emergency services.				
	Original Target 2021-22	Actual Result 2021-22	Variance from Original Target (13%)	Explanation of Material Variances (>= +/- 5%)
<b>TOTAL COST (\$'000)</b>	<b>17,257</b>	<b>15,056</b>		Lower than targeted result mainly relates to reduction in linen services provided due to the COVID-19 pandemic.
<b>Accountability Indicators</b>				
a. Retain certification of Quality Management System Standard AS/NZS ISO 9001	100%	100%	-	
b. Percentage of all linen items ordered delivered in full <sup>1</sup>	98.6%	99.7%	1%	

The above Accountability Indicators should be read in conjunction with the accompanying notes.

The above Accountability Indicators were examined by the ACT Audit Office in accordance with the *Financial Management Act 1996*. The Total Cost measure was not examined by the ACT Audit Office in accordance with the *Financial Management (Statement of Performance Scrutiny) Guidelines 2019*.

#### Explanation of Accountability Indicators

<sup>1</sup> This indicator measures the performance of the services being provided.

## INDEPENDENT LIMITED ASSURANCE REPORT

### To the Members of the ACT Legislative Assembly

#### Conclusion

I have undertaken a limited assurance engagement on the statement of performance of Transport Canberra Operations for the year ended 30 June 2022.

Based on the procedures performed and evidence obtained, nothing has come to my attention to indicate the results of the accountability indicators reported in the statement of performance for the year ended 30 June 2022 are not in agreement with Transport Canberra Operations' records or do not fairly reflect, in all material respects, the performance of Transport Canberra Operations, in accordance with the *Financial Management Act 1996*.

#### Basis for conclusion

I have conducted the engagement in accordance with the Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*. My responsibilities under the standard and legislation are described in the 'Auditor-General's responsibilities' section of this report.

I have complied with the independence and other relevant ethical requirements relating to assurance engagements, and the ACT Audit Office applies Australian Auditing Standard ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, Other Assurance Engagements and Related Services Engagements*.

I believe that sufficient and appropriate evidence was obtained to provide a basis for my conclusion.

#### Transport Canberra Operations' responsibilities for the statement of performance

The Director-General of the Transport Canberra and City Services Directorate is responsible for:

- preparing and fairly presenting the statement of performance in accordance with the *Financial Management Act 1996* and *Financial Management (Statement of Performance Scrutiny) Guidelines 2019*; and
- determining the internal controls necessary for the preparation and fair presentation of the statement of performance so that the results of accountability indicators and accompanying information are free from material misstatements, whether due to error or fraud.

#### Auditor-General's responsibilities

Under the *Financial Management Act 1996* and *Financial Management (Statement of Performance Scrutiny) Guidelines 2019*, the Auditor-General is responsible for issuing a limited assurance report on the statement of performance of Transport Canberra Operations.

My objective is to provide limited assurance on whether anything has come to my attention that indicates the results of the accountability indicators reported in the statement of performance are not in agreement with Transport Canberra Operations' records or do not fairly reflect, in all material respects, the performance of Transport Canberra Operations, in accordance with the *Financial Management Act 1996*.

In a limited assurance engagement, I perform procedures such as making inquiries with representatives of Transport Canberra Operations, performing analytical review procedures and examining selected evidence supporting the results of accountability indicators. The procedures used depend on my judgement, including the assessment of the risks of material misstatement of the results reported for the accountability indicators.

#### **Limitations on the scope**

The procedures performed in a limited assurance engagement are less in extent than those required in a reasonable assurance engagement and consequently the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, I do not express a reasonable assurance opinion on the statement of performance.

This limited assurance engagement does not provide assurance on the:

- relevance or appropriateness of the accountability indicators reported in the statement of performance or the related performance targets;
- accuracy of explanations provided for variations between actual and targeted performance due to the often subjective nature of such explanations; or
- adequacy of controls implemented by Transport Canberra Operations.



Ajay Sharma

Assistant Auditor-General, Financial Audit

28 September 2022

**Transport Canberra Operations  
Statement of Performance  
For the Year Ended 30 June 2022**

**Statement of Responsibility**

In my opinion, the Statement of Performance is in agreement with Transport Canberra Operations' records and fairly reflects the service performance of the Transport Canberra Operations for the year ended 30 June 2022 and also fairly reflects the judgements exercised in preparing it.



Alison Playford  
Director-General  
Transport Canberra and City Services Directorate

28 September 2022

<b>Transport Canberra Operations</b> <b>Statement of Performance</b> <b>For the Year Ended 30 June 2022</b>				
<b>Output Class 1: Transport Canberra Operations</b> <b>Output 1.1: Transport Canberra Operations</b> <b>Description:</b> Transport Canberra Operations includes the provision of an integrated public transport network and school bus services, including a range of rapid and regular route services within Canberra suburbs. Transport Canberra Operations also provides special needs transport, flexible transport, and a bus charter service.				
	Original Target 2021-22	Actual Result 2021-22	Variance from Original Target	Explanation of Material Variances (≥ ± 5%)
<b>TOTAL COST (\$'000)</b>	268,668	261,917	(3%)	
<b>SERVICE PAYMENTS FROM TRANSPORT CANBERRA AND CITY SERVICES DIRECTORATE (\$'000)</b>	192,244	201,085	5%	Higher than targeted result is mainly due to the additional service payments from Transport Canberra and City Services Directorate to compensate for the loss of fare revenue during the ongoing COVID-19 pandemic.
<b>Accountability Indicators</b>				
<b>Light Rail</b>				
a. Light rail Passenger Service Availability <sup>1</sup>	99.5%	99.9%	-	
<b>Public Transport Passenger Boardings</b>				
b. Public transport passenger boardings <sup>2</sup>	19.9m	11.9m	(40%)	Lower than targeted result is due to fewer passengers using public transport because of the ongoing COVID-19 pandemic.
<b>Bus Operations</b>				
c. Percentage of in service fleet Euro 5 or better emission standard compliant <sup>3</sup>	75%	73%	(3%)	
d. Service reliability – percentage of all scheduled services which operated to completion	99.5%	99.0%	(1%)	
e. Percentage of services operating on scheduled time <sup>4</sup>	75%	76%	1%	

The above Accountability Indicators should be read in conjunction with the accompanying notes.

The above Accountability Indicators were examined by the ACT Audit Office in accordance with the *Financial Management Act 1996*. The Total Cost and Service Payments from Transport Canberra and City Services Directorate measures were not examined by the ACT Audit Office in accordance with the *Financial Management (Statement of Performance Scrutiny) Guidelines 2019*.

<p><b>Transport Canberra Operations</b>  <b>Statement of Performance</b>  <b>For the Year Ended 30 June 2022</b></p>	
<p><b>Output Class 1: Transport Canberra Operations</b></p>	
<p><b>Output 1.1: Transport Canberra Operations</b></p>	
<p><b>Description:</b> Transport Canberra Operations includes the provision of an integrated public transport network and school bus services, including a range of rapid and regular route services within Canberra suburbs. Transport Canberra Operations also provides special needs transport, flexible transport, and a bus charter service.</p>	

**Explanation of Accountability Indicators**

- 1 Availability of light rail for passenger services is measured by comparing the number of scheduled services against the number of services that were delivered.
- 2 This indicator measures the patronage number for buses and light rail.
- 3 Euro emission standards define the acceptable limits for exhaust emissions of vehicles.
- 4 Operating on scheduled time describes a bus service that departs a stop that is a designated timing point between one minute earlier and four minutes later than the scheduled time. GPS technology attached to the MyWay system is used to measure this indicator. Only scheduled services that operated successfully are measured.



# 3

## Part 3 Reporting by Exception



# MEDICINES, POISONS & THERAPEUTIC GOODS

Nil to report under Part 3.

# DANGEROUS SUBSTANCES

Nil to report under Part 3.

# 4

## Part 4 Annual Report Requirements for Specific Reporting Entities

# PUBLIC LAND MANAGEMENT PLANS

Section 321 of the [Planning and Development Act 2007](#) requires the Directorate to prepare land management plans for areas of public land for which it is the custodian. A land management plan identifies how public land is to be managed and looks to provide a balance between recreational uses and the protection of natural and cultural values. TCCS is responsible for the land management plans outlined in the table below.

A revised [Canberra Urban Lakes and Ponds Land Management Plan](#) was released in February 2022. At the end of the reporting period the remaining Plans were being reviewed and work on a revised Plan had commenced. It is proposed to release a single draft plan covering the whole of Canberra's urban open space network for public consultation.

The revised plan will have a greater focus on community and sustainability - economic, social, cultural and environmental - and will address the impacts of climate change.

Table 33: TCCS Public Management Plans as at 30 June 2022

Land Management	Year of approval	Access
Woden and Weston Creek's Urban Parks and Sportsgrounds	1998	<a href="https://www.legislation.act.gov.au/di/1998-242/default.asp">https://www.legislation.act.gov.au/di/1998-242/default.asp</a>
Belconnen's Urban Parks, Sportsgrounds and Lake Ginninderra	1998	<a href="https://www.legislation.act.gov.au/di/1998-242/default.asp">https://www.legislation.act.gov.au/di/1998-242/default.asp</a>
Inner Canberra's Urban Parks and Sportsgrounds	2000	<a href="https://www.legislation.act.gov.au/di/2000-143/default.asp">https://www.legislation.act.gov.au/di/2000-143/default.asp</a>
Tuggeranong's Urban Parks and Sportsgrounds	2000	<a href="https://www.legislation.act.gov.au/di/2000-143/default.asp">https://www.legislation.act.gov.au/di/2000-143/default.asp</a>
Urban Open Space and Public Access Sportsgrounds in the Gungahlin Region	2006	<a href="https://www.legislation.act.gov.au/di/2007-298/default.asp">https://www.legislation.act.gov.au/di/2007-298/default.asp</a>
Canberra Urban Lakes and Ponds	2022	<a href="https://www.legislation.act.gov.au/di/2022-10/">https://www.legislation.act.gov.au/di/2022-10/</a>

# 5

## Part 5 Whole of Government Annual Reporting

# WHOLE OF GOVERNMENT REPORTING

See details under [Compliance Statement](#).

# 6

## Part 6

### State of the Service Report

# State of the Service Report

TCCS provides information relating to public sector standards and workforce profile for the annual [State of the Service Report](#) via the timely completion of an agency survey coordinated by the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) Workforce Capability and Governance Division.

# A1

## Appendix 1 Subsumed Reports



# ACT VETERINARY PRACTITIONERS BOARD

## The Board

The ACT Veterinary Practitioners Board is a statutory body established under the [Veterinary Practice Act 2018](#) (the Act) which came into effect on 21 December 2018. The Board has a broad range of responsibilities that are established under Section 91 of the Act. These include:

- > registering veterinary practitioners and veterinary premises;
- > investigating complaints against veterinary practitioners;
- > conducting, on the Board's own initiative, investigations of veterinary practitioners;
- > taking disciplinary action against veterinary practitioners;
- > enforcing this Act, including taking proceedings for offences against this Act;
- > developing codes of professional conduct for veterinary practitioners;
- > setting standards for premises;
- > cooperating with other jurisdictions in Australia and New Zealand to further a common and harmonious approach to the administration of legislation relating to veterinary practitioners;
- > giving information to the veterinary profession relating to continuing education issues, developments in the field of veterinary science and disciplinary matters;
- > giving general advice to consumers of veterinary services in relation to the ethics and standards of professional competence generally expected of veterinary practitioners;
- > giving advice to the Minister in relation to any other matter related to the administration of this Act;
- > ensuring the professional development of veterinary practitioners, including by implementing requirements for continuing professional development of veterinary practitioners;
- > approving educational and training courses related to professional qualifications for

veterinary practitioners; and

- > liaising with, and if the Board considers it appropriate, becoming a member of, professional organisations concerned with veterinary science.

The Board comprises seven members, all appointed by the Minister for Transport and City Services. With the exception of the community representative and the non-veterinary practitioner, all members are registered veterinary practitioners, with a minimum of three year's registration. Board membership during the year is shown in [Table 34 overleaf](#).

Dr Peter Gibbs, Dr Amanda-Lee Charman and Dr Melanie Latter were all successfully reappointed in 2021-22 after serving a single term.

During this time the Board also saw the appointment of two new Board members with Dr Mark Schipp appointed as a registered veterinary practitioner replacing Dr Eloise Koelmeyer, and Ms Mary Brennan replacing Mr Christopher Headon as the non-veterinary representative.

The Board also welcomed back Ms Lisa Johnson as Registrar who returned from leave. As Registrar, Ms Johnson oversees the business coordination and secretariat functions for the Board, is responsible for the management of the Board's affairs, and providing advice to the Board.

The Board usually meets on the last Friday of each month with the exception of December, or as noted below. In 2021-22, the Board met on 11 occasions with attendance as follows in [Table 35](#):

Table 34: Ministerial appointments

Name	Position on Board	Date Appointed	Appointment Expiry
Dr Deborah Neutze	President	1 January 2020	31 December 2022
Dr Eloise Koelmeyer	Deputy President and Registered Veterinary Practitioner	19 October 2017	18 October 2021
Dr Amanda-Lee Charman	Deputy President and Registered Veterinary Practitioner	15 March 2022	14 March 2025
Dr Peter Gibbs	Registered Veterinary Practitioner	18 October 2021	17 October 2024
Dr Melanie Latter	Registered Veterinary Practitioner	17 May 2022	16 May 2025
Dr Mark Schipp	Registered Veterinary Practitioner	18 October 2021	17 October 2024
Ms Alison Archer	Community Representative	1 January 2020	31 December 2022
Mr Christopher Headon	Non-Veterinary Representative	15 March 2019	14 March 2022
Ms Mary Brennan	Non-Veterinary Representative	15 March 2022	14 March 2025

Table 35: Board member attendance

Name	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	Apr	May	June
Dr Deborah Neutze	Y	Y	Y	Y	Y	N/A	Y	Y	N	Y	Y	Y
Dr Eloise Koelmeyer	Y	Y	Y	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Dr Amanda-Lee Charman	Y	Y	Y	Y	Y	N/A	Y	Y	Y	Y	Y	Y
Dr Peter Gibbs	Y	Y	Y	Y	Y	N/A	Y	Y	Y	Y	Y	Y
Dr Melanie Latter	Y	Y	Y	Y	Y	N/A	Y	Y	Y	Y	N	Y
Dr Mark Schipp	N/A	N/A	N/A	Y	Y	N/A	Y	Y	N	Y	N	N
Ms Alison Archer	Y	Y	Y	Y	Y	N/A	Y	Y	Y	Y	Y	N
Mr Christopher Headon	Y	Y	Y	Y	N	N/A	N	N	N/A	N/A	N/A	N/A
Ms Mary Brennan	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Y	Y	Y	Y

## Highlights for 2021-22

- > The Board, along with the Australian Veterinary Association (ACT Division), jointly facilitated forum discussions around emergency after-hours veterinary services and workforce problems that the profession is currently facing both generally and exacerbated by absences caused by COVID-19 isolations.
- > The Board successfully advocated to have veterinarians added to the Critical Skills List, a list of skills migrants can have if they apply to come to Canberra under the ACT skilled migration scheme.
- > With the easing of COVID-19 safety issues the Board recommenced its communication training evenings. The Board ran one free seminar covering the topic of 'Breaking the silence - discussing medical errors with clients'. This also included a biosecurity update from the Acting ACT Chief Veterinary Officer. The Board was pleased to see approximately 30 veterinary practitioners and support staff in attendance. It is hoped these evenings will be able to resume on a more regular basis in 2022-23.

## Registrations

At 30 June 2022, there were 325 registered veterinary practitioners, including specialists, registered in the ACT.

Under Section 9 of the Act the Board must, within 7 days after the day it makes a decision on an application for registration, advise the applicant of their decision and if approved enter the person's details into the register. At 30 June 2022, there were 42 registered veterinary premises in the ACT.

Table 37: Registrants by year

Period	2021-22	2020-21
	325	305

Table 38: Registered premises by year

Period	2021-22	2020-21
	42	39

## Complaints against Veterinary Practitioners

Under the Act the Board is empowered to investigate and undertake disciplinary action against a registered veterinarian.

These powers enable the Board to impose a fine of up to \$1,000, impose conditions on a veterinarian's registration, and, if justified, suspend a registration for an interim period prior to taking the veterinary practitioner to the ACT Civil and Administrative Tribunal (ACAT) for an occupational discipline hearing. The Board also has other options available to it under the Act, such as immediate action.

The Board expects high standards of professional behaviour from veterinary practitioners in the ACT. This includes maintaining professional standards of practice, professional indemnity insurance and Continuing Professional Development (CPD). CPD is compulsory for registered veterinary practitioners in the ACT and helps to maintain public confidence in the profession as well as assisting veterinary practitioners meet the required standards of practice for ongoing and relevant professional development, consistent with the nature of practice in which they are involved.

The complaints process under the Act has a requirement for joint consideration of complaints with the Human Rights Commission (HRC). It is mandatory for the Board and the HRC to notify each

other of complaints received regarding veterinary practitioners. The HRC, through the complaints process, can provide a conciliatory service between the complainant and the veterinary practitioner. This process allows reciprocal management of veterinary complaints that ensures support is available to both complainants and veterinary practitioners going through the process.

During the 2021-22 financial year the Board received three new complaints and an additional one was carried over from previous years. Over the year, three complaints were resolved, and one remains under investigation.

## Policy development

The Board has created and reviewed policies and guidelines and are committed to continue to review such documents to ensure the information being provided to the profession is up to date.

As policies become available for publishing, they are circulated via the Board newsletter and are also made available on the Board's website.

## Finances

The Board is not a Territory Authority for the purposes of the *Financial Management Act 1996*. The Board is self-funded and contributes 50 per cent to TCCS for costs incurred in the provision of the secretariat function. Financial Statements for the Veterinary Practitioners Board are audited on a three-year cycle, with the last audit completed for the 2020-21 Financial year.

Table 36: Cash at bank as at 30 June 2021

Cash flow (\$)	2021-22	2020-21
Bank balance (as reported at closing of previous period)	433,501	450,510
Inflows	156,058	143,256
Outflows	114,183	160,265
<b>Bank balance (at end of reporting period)</b>	<b>475,376</b>	<b>433,501</b>

The Board reported a cash surplus of \$41,875 in 2021-22 compared to a budgeted deficit of \$11,770 for the year ended 30 June 2022. The primary reasons for this surplus are 2020-2021 revenue (\$15,377) banked in July 2021 and a higher number of new registrations (\$9,187) received than budgeted. There was also lower expenditure (\$29,114) due to COVID-19 leading to cancellation of planned face-to-face activities such as communication sessions, annual Veterinary Practitioners Board premises inspections and face-to-face Board meetings. As the Board report on a cash basis, some transactions (additional surplus \$15,737) will be accounted for in the 2022-23 reporting period.

## Australian Veterinary Boards Council

The Board has continued to maintain its membership of the Australasian Veterinary Boards Council (AVBC) and is an active contributor in the discussion and development of the veterinary profession within Australia and New Zealand. Dr Peter Gibbs continued to be the ACT representative on the AVBC in 2021-21 and is also serving as the President of the AVBC. Dr Amanda-Lee Charman represents the Board on the Sustainable Practice Committee, an AVBC subcommittee established to improve post-registration standards, building public confidence and promoting healthy, sustainable practice for the profession.

The AVBC meets regularly via teleconference throughout the year with the usual face to face Annual General Meeting (AGM) also being conducted via videoconference this year. The AGM is attended by State, Territory and New Zealand Board representatives and Registrar's to discuss issues of national interest to the veterinary profession. The annual registrar's meeting was conducted via teleconference and was attended by the ACT

Registrar.

## Annual General Meeting

Under Section 92 of the Act, the Board must hold an Annual General Meeting of the veterinary profession. Under the *Veterinary Practice Regulation 2018* (the Regulation) the meeting is to be scheduled within four months after the end of the financial year.

The Board held its Annual General Meeting for the year 2020-21 on 25 October 2021. The Board was in the process of organising its Annual General Meeting for 2021-22 at the time of publication of this report. As with the prior years, all registered veterinary practitioners will be invited to attend the meeting once details have been confirmed.

All veterinary practitioners will be provided copies of the following documents at the next meeting:

- > the agenda for the meeting;
- > a copy of a report of the activities of the Board for the financial year prepared by the President;
- > a copy of a report for the financial year prepared by the president on the following:
  - the fees payable by veterinary practitioners under the Act;
  - any increases in fees that have been proposed by the Board; and
  - any remuneration paid or payable to members of the Board.

Further information may be obtained from the Registrar:

ACT Veterinary Practitioners Board

GPO Box 158 Canberra ACT 2601

E: [TCCS.vetboard@act.gov.au](mailto:TCCS.vetboard@act.gov.au)

T: (02) 6207 0012

# ANIMAL WELFARE AUTHORITY

## Animal Welfare Authority

During 2021-2022, TCCS was the ACT Government's lead agency for animal welfare and administered the [Animal Welfare Act 1992](#) (AW Act), which regulates offences such as animal cruelty. The AW Act has a range of enforcement powers to promote and monitor acceptable standards of care and protect animals from cruelty or welfare offences.

The Executive Group Manager, Territory and Business Services within TCCS is the appointed Animal Welfare Authority (the Authority) for the ACT.

## Animal Welfare Advisory Committee

The Animal Welfare Advisory Committee (AWAC) is established under section 109 of the AW Act. The AWAC has several functions set out under the AW Act. These include:

- > to advise the Minister on matters concerning animal welfare legislation;
- > to advise the Authority about matters in relation to animal welfare, including animal welfare legislation;
- > to participate in the development of approved codes of practice and mandatory codes of practice;
- > to provide advice to other Territory authorities, and to community bodies, about programs for the improvement of community awareness about animal welfare;
- > to advise the Minister about any other matter relating to animal welfare; and
- > to report annually to the Minister on the committee's activities.

The committee is comprised of 11 members, all appointed by the Minister for City Services.

During 2021-22, the committee met 15 times and undertook the following activities:

- > Drafted the new Code of Practice for the Welfare of Native Wildlife - Rescue, Rehabilitation and Release.
- > Drafted the new Code of Practice for the Private Keeping of Native Reptiles.
- > Reviewed the Code of Practice for the Management of Animals in Pounds, Shelters and Rescue Establishments.

- > Reviewed the Code of Practice for the Welfare of Dogs in the ACT.
- > Drafted of the Code of Practice for the Welfare of Cats in the ACT.
- > Drafted of the Code of Practice for the Care and Welfare of Small Mammals as Pets in the ACT.
- > Provided position statements to the Minister on: whipping of horses, review into equine welfare, Trap Neuter Return program of feral and stray cats, and, pet food regulation.

## RSPCA ACT

The RSPCA ACT works closely with the ACT Government to promote responsible pet ownership and to educate community members on how to care for their pets. The RSPCA ACT Inspectorate team is essential in providing on the ground information, education, and support to community members.

During its investigations, the team engages with persons of interest to prevent animal cruelty from occurring and, where possible, to offer opportunities for behaviour change. This is done in partnership with the community, who notify RSPCA about animal welfare concerns for investigation.

By educating animal owners about their pet's basic requirements, and encouraging them to seek assistance, when necessary, RSPCA ACT aims to facilitate an improvement in animal welfare outcomes.

In 2021-22, the RSPCA ACT inspectorate service received 4,085 direct enquiries from the public.

Twelve written notices were issued in relation to animal welfare with eleven being resolved and resulted in only one animal being seized.

The inspectorate served three notices on animal owners, which could have been subject to ACT Civil Administrative Tribunal appeal. On all occasions, the owner chose not to exercise their right of appeal, resulting in RSPCA ACT not appearing before the ACT Civil Administrative Tribunal during the financial year. A total of 1,112 animals were received from the public and 177 were received from the ACT Government.







# **Annexure A**

**Cemeteries and Crematoria  
Authority Annual Report  
2021-22**



## About this report

The Transport Canberra and City Services (TCCS) 2021-22 Annual Report is published in one volume containing the report of TCCS and the subsumed reports of the Cemeteries and Crematoria Authority.

The [contents page](#) and [alphabetical index](#) will help you navigate to specific information in the report, while the compliance statement lists the annual reporting requirements for 2021-22 and the page numbers where the information appears.

For further information on the Cemeteries and Crematoria Authority please contact:

Chief Executive Officer and Executive Branch Manager

Cemeteries and Crematoria Authority t/a Canberra Memorial Parks

PO Box 37

Mitchell ACT 2911

Telephone +61 2 6207 0026

Email [canberramemorialparks@act.gov.au](mailto:canberramemorialparks@act.gov.au)

[www.canberramemorialparks.act.gov.au](http://www.canberramemorialparks.act.gov.au)

OR

Deputy Director-General, Transport Canberra and Territory Business Services

Transport Canberra and City Services Directorate

GPO Box 158

CANBERRA ACT 2601

Telephone +61 2 6207 5111

[www.cityservices.act.gov.au](http://www.cityservices.act.gov.au)

## Compliance Statement

The Cemeteries and Crematoria Authority Annual Report must comply with the Annual Report Directions (the Directions) made under section 8 of the *Annual Reports (Government Agencies) Act 2004*. The Directions are found at the ACT Legislation Register: [www.legislation.act.gov.au](http://www.legislation.act.gov.au)

The Compliance Statement indicates the subsections, under the five Parts of the Directions, which are applicable to the Authority, and the location of information that satisfies these requirements.

### Part 1 - Directions Overview

The requirements under Part 1 of the Directions relate to the purpose, timing and distribution, and

record keeping of Annual Reports. The Cemeteries and Crematoria Authority Annual Report complies with all subsections of Part 1.

To meet Section 15 Feedback, Part 1 of the Directions, contact details for the Cemeteries and Crematoria Authority are provided on this page of the Annual Report to give readers the opportunity to provide feedback.

### Part 2 - Reporting entity Annual Report Requirements

The requirements within Part 2 of the Directions are mandatory for all Directorates and the Cemeteries and Crematoria Authority complies with all subsections. The information that satisfies the requirements of Part 2 is found in this report as follows:

[Section 2A](#) - Transmittal Certificate on page 317;

[Section 2B](#) - Organisational Overview and Performance, inclusive of all subsections from page 318; and

[Section 2C](#) - Financial Management, inclusive of all subsections from page 330.

### Part 3 - Reporting by Exception

The Authority has nil information to report by exception under Part 3 of the Directions for the 2021-22 reporting year.

### Part 4 - Annual Report Requirements for specific reporting entities

There are no agency-specific Annual Report requirement applicable to the Authority.

### Part 5 - Whole of government Annual Reporting

The Authority provides information where applicable to other entities Annual Reports via the Transport Canberra City Services Directorate. Details can be found in the [TCCS Compliance Statement](#) on page 5. ACT Public Service Directorate Annual Reports are found at the following web address: [https://www.cmtedd.act.gov.au/open-government/report/annual\\_reports](https://www.cmtedd.act.gov.au/open-government/report/annual_reports)

### Part 6 - State of the Service report

See the [TCCS Compliance Statement](#) on page 5.

# PART 2A: TRANSMITTAL CERTIFICATE



**ACT**  
Government

Transport Canberra  
and City Services

Mr Chris Steel MLA  
Minister for Transport and City Services  
ACT Legislative Assembly  
London Circuit  
CANBERRA CITY ACT 2601

Dear Minister,

## **2021-22 Cemeteries and Crematoria Authority Annual Report**

This report has been prepared in accordance with section 6 of the *Annual Reports (Government Agencies) Act 2004* and in accordance with the requirements under the *Annual Reports (Government Agencies) Directions 2022*.

It has been prepared in conformity with other legislation applicable to the preparation of the Annual Report by the Cemeteries and Crematoria Authority.

I certify that the information in the attached report and information provided for whole of government reporting, is an honest and accurate account and that all material information on the operations of the Cemeteries and Crematoria Authority has been included for the period 1 July 2021 to 30 June 2022.

I hereby certify that fraud and prevention has been managed in accordance with Part 2.3 of the Public Sector Management Standards 2006 (see section 113 of the Public Sector Management Standards 2016).

*Section 13 of the Annual Reports (Government Agencies) Act 2004* requires that you present the report to the Legislative Assembly within 15 weeks after the end of the reporting year.

Yours sincerely

Neale Guthrie  
Board Chair  
Cemeteries and Crematoria Authority  
10/10/2022

Kerry McMurray  
Interim Chief Executive Officer  
Cemeteries and Crematoria Authority  
10/10/2022

# PART 2B: ORGANISATION OVERVIEW AND PERFORMANCE

## Organisation Overview

### Our Responsibilities

The Cemeteries and Crematoria Authority (the Authority) is a statutory authority established on 23 August 2020 under the [Cemeteries and Crematoria Act 2020](#) (the Act). The Authority has previously traded under different names and was established on 27 September 2003 under the *Cemeteries and Crematoria Act 2003* to manage public cemeteries and crematoria effectively and efficiently. Trading as Canberra Memorial Parks it currently manages and operates three public cemeteries at Gungahlin, Woden, and Hall, a public crematorium on the grounds of Gungahlin Cemetery and a Mausoleum on the grounds of Woden Cemetery.

### Our Purpose

Manage public cemeteries and crematoria in accordance with the Act.

The main object of the Act is to provide a financially sustainable model for the management of cemeteries and crematoria that recognises, and provides for, the diverse needs of the community.

### Our Vision

Everyone has a place for honouring and celebrating life.

### Our Mission

We provide world class interment and memorialisation services for our diverse community.

### Our Values

- > Respect
- > Excellence
- > Sustainability
- > Trust.

### Our Customers and Stakeholders

- > The community;
- > Funeral directors and stonemasons;
- > Suppliers of goods and services;
- > Our Employees; and
- > The ACT Government.

## Governance

The Cemeteries and Crematoria Authority Board (the Board) is responsible to the Minister for Transport and City Services (the Minister) for the good governance and successful operations of the Authority. The Board operates under the Act, the [Financial Management Act 1996](#) (FMA) and a Charter developed by the Board. The Charter sets out the role, responsibilities and authority of the Board, the Chair, individual directors, and the Chief Executive Officer (CEO) within the ACT Government governance framework.

The Board oversees risk management through a program of internal audits carried out by external specialists. A risk register, which underpins the development of the internal audit program is reviewed by the Audit, Risk and Governance Sub-Committee.

In addition to the Board, Transport Canberra and City Services (TCCS) as a related entity, has administrative oversight and responsibility for the Authority and provides whole-of-government advice via a memorandum of understanding with the Authority including the provision and oversight of the preparation of the financial statements.

Authority employees are members of the ACT Public Service and are managed in accordance with ACT Government and TCCS human resources policies.

### Internal Accountability / Our Structure

The Authority is established under Section 113 of the Act and has a governing Board, under Sections 117 and 118 of the Act, which:

- > has at least six, and not more than 12 members;
- > be sufficiently diverse to carry out its functions; and
- > include at least two members, who in the Minister's opinion, represent the general community and religious denominations.

Members are appointed under sections 117 and 118 of the Act and sections 78 and 79 of the [Financial Management Act 1996](#). Members are appointed for fixed terms, generally three-year terms, and may be re-appointed at the discretion of the Minister. The CEO is a Member of the Board, appointed under section 118 of the Act and section 80 of the FMA.

# Charter of the Cemeteries and Crematoria Authority

A Board Charter sets out the role, responsibilities and authority of the Board, the Chair, individual directors and the Chief Executive Officer in accordance with Directions and Guidelines from the ACT Government including the Chief Minister

and Treasurer. The Authority engages an Executive Officer who provided secretarial services to the Chief Executive Officer and Board and uses a leading E-Governance tool designed for non-profit boards.

Table 39: Sub-Committees of the Board

Sub-Committee	Role
Audit, Risk and Governance	To provide recommendations and advice to the Board on risk management activities, including internal audits undertaken by the Authority and the overall risk environment, and provide recommendations on governance.
Finance	To provide recommendations and advice to the Board on financial management and activities undertaken by the Authority and incorporates the Business Development Working Group which focuses on stakeholder engagement, reputation management, and marketing activities.
Special Projects	To provide recommendations and guidance on major works being undertaken by, or on behalf of, Canberra Memorial Parks.

Table 40: Board and Subcommittee membership in 2021-22, appointment date and expiry dates

Name	Board	Audit, Risk & Governance	Finance	Special Projects	Appointed	Expiring
Neale Guthrie	Chair	Member	Member	Chair	03/08/2016	22/08/2024
Georgina McKenzie	Deputy Chair	-	Chair	Member	03/08/2016	22/08/2024
Linda Addison	Member	Chair	-	Member	03/08/2016	22/08/2024
Deepak Raj-Gupta	Member	Member	-	-	22/08/2021	22/08/2024
Fiona Jolly	Member	-	Member	-	22/08/2021	22/08/2024
Nigel Corne	Member	-	Member	-	22/08/2021	22/08/2024
Paula McGrady	Member	Member	-	-	22/08/2021	22/08/2024
Kerry McMurray	Member	Member	Member	-	30/09/2021	31/01/2027
Pamela Burton	Member	-	Member	Member	08/08/2013	22/08/2021
Kanti Jinna	Member	-	Member	Member	02/08/2015	22/08/2021
Stephen Bartos	Member	Member	Member	Member	08/08/2013	22/08/2021
Philip Shelley	Member	Member	Member	Member	23/08/2020	17/09/2021

## Board and Sub-Committee Meetings

During 2021-22 the Board met on 12 occasions with a further 13 Sub-Committee meetings as detailed in [Table 41](#) overleaf.

Table 41: Meeting eligibility and attendances

Name	Board*		Audit, Risk & Governance <sup>#</sup>		Finance <sup>#</sup>		Special Projects	
	Eligible	Attended	Eligible	Attended	Eligible	Attended	Eligible	Attended
Neale Guthrie	13	13	4	4	4	3	1	1
Georgina McKenzie	13	13	-	-	5	5	1	1
Deepak Raj-Gupta	10	10	4	4	-	-	-	-
Fiona Jolly	10	9	-	-	4	3	-	-
Linda Addison	13	13	5	5	-	-	1	1
Nigel Corne	10	10	-	-	4	4	-	-
Paula McGrady	10	9	4	4	-	-	-	-
Kerry McMurray	9	9	4	4	3	3	-	-
Kanti Jinna	3	3	-	-	1	1	1	1
Pamela Burton	3	3	-	-	1	1	1	1
Stephen Bartos	3	3	1	1	1	1	1	1
Dr Ken Crofts	3	3	-	-	1	1	-	-
Nigel Phair	3	2	1	1	-	-	-	-
Sarah Richardson	3	3	1	1	-	-	-	-
Philip Shelley	3	3	1	1	1	1	1	1

\* Includes Board Planning Days (2)

<sup>#</sup> Details of joint sub-committee meetings: Includes one joint Audit, Risk & Governance / Finance Sub-Committee(s) meeting

## Member and CEO Remuneration

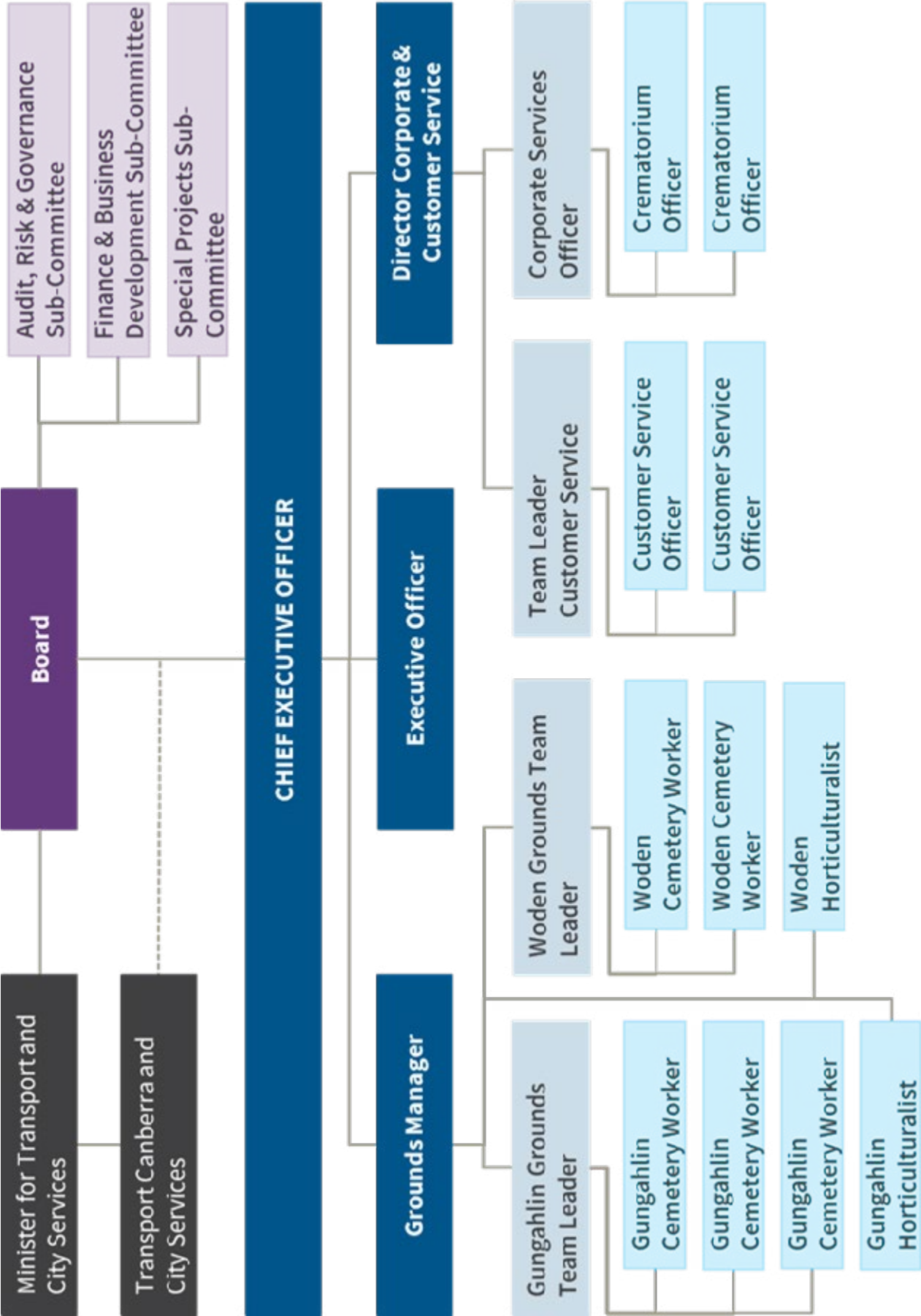
Members are remunerated on a per diem basis at a rate determined by the ACT Remuneration Tribunal under section 10 of the [Remuneration Tribunal Act 1995](#). (Determination 13 of 2021 – Part Time Public Office Holders). The CEO is employed in accordance with Section 31 of the Public Sector Management Act 1994 and Section 54 (2) of the [Public Sector Management Standards 2016](#). CEO remuneration determinations are made by the Chief Minister or the Remuneration Tribunal under the [Remuneration Tribunal Act 1995](#).

## Board Appointments during 2021-22

On 4 August 2021 the Minister for Transport and City Services:

- > reappointed the following Members to the Authority for three-year terms, effective 23 August 2021: Neale Guthrie (Chair), Georgina McKenzie (Deputy Chair), Linda Addison and Ken Crofts. Ken Crofts declined the reappointment offer on Monday 6 September 2021; and
- > appointed the following incoming Members to the Board for three-year terms: Paula McGrady, Nigel Corne, Deepak-Raj Gupta, and Fiona Jolly.

Figure 14. Canberra Memorial Parks organisational chart as at 30 June 2022





## Planning Framework

The Board during 2021-22 held a two-day Strategy workshop to review the Canberra Memorial Parks Strategic Plan and Strategic Risk Register. The outcomes from this workshop were;

- > The Development of a 2022-25 Statement of Strategic Guidance clearly which identifies the intended position of the Authority in 2025. This Statement identifies a pathway for long term financial sustainability, increased community awareness and engagement, a systematic and robust approach to governance and demonstrated progress towards environmental sustainability. The strategic objectives are underpinned by a set of goals and supported by identified key elements and measures of success.
- > The complete review of the strategic risk register and the alignment of these strategic risks to the goals identified in the 2022-25 Statement of Strategic Guidance. This provides an integrated planning approach to achieving the identified strategic objectives within the identified risk appetite of the Authority.

The full Board meets bi-monthly and is supported by three sub-committees, Finance (FC) and the Audit, Risk and Governance (ARG) both which meet quarterly and the Special Projects (SP) as required.

## The year in Review

In 2021-22, the Authority continued to provide interments (burial and ashes interment) and associated services at a cost that is acceptable to the community while maintaining a commercial and professional operation.

The Authority also provided its first full year of crematorium services at the new crematorium and viewing room opened in March 2021, meeting the diverse needs of Canberra's multicultural communities.

Other achievements in the reporting period included:

- > Completion of the actuarial review of Perpetual Care Trust (PCT) contribution rate to fund perpetual maintenance of the territory's cemeteries.
- > Establishment and launch of [a new website](#), providing improved access to information and services to the community.
- > Increased brand awareness, and in accordance with adopted Marketing and Communication Strategy conducted a series of tours of facilities, including natural burials and the crematorium as part of the Heritage Festival. The Authority also held a stand at the Council on the Ageing (COTA) expo in May 2022.

### In Focus: Gungahlin Crematorium

The Gungahlin Crematorium is a world class facility and is the only publicly owned facility in the ACT. The crematorium was officially opened by the Minister in March 2021.

The Crematorium conducted 377 cremations during 2021-22 and provides a quiet, intimate and inviting space for the community to hold and conduct funeral services for their loved ones. The Facility was specifically designed with the Canberra multi-cultural community to ensure final rituals to meet the diverse beliefs, religion, culture and customs are met.

The viewing room is an intimate space for families to be with their loved ones before their final committal and the opportunity to hold vigil with their loved ones during the final stage of their journey. It allows for family to actively participate and initiate the cremation process if they wish. This experience is tailored to the individual and their family's needs and requirements.

The staff at the crematorium engage with every family, to ensure that each service meets their specific needs. The entire experience is comforting and supportive and delivered with empathy and compassion to honour and celebrate the life of a loved one.

Table 42: Actual 2021-22 performance comparison to Crematorium Business Case Projections 2021-22 (\$'000)

Cremation Volume	Business Case Projections 2021-22	2021-22 Actual Result	Variation %
Cremation Volume	369	377	2.10%
Revenue	\$0.344 million	\$0.330 million	-4.20%
Expenses	\$0.439 million	\$0.489 million	11.40%
Operating Result	(\$0.094) million	(\$0.159) million	-69%
Market Share	20%	23%	15%
Viewing Room Usage %	7%	13%	86%

## Outlook for 2022-23

Strategic and operational priorities to be pursued in 2022-23 will include:

- > Ensuring the financial viability of the Authority by increasing its share of the cremation market. This will be achieved by developing new memorialisation and service products and facilities to meet the needs of the market and provide additional revenue streams.
- > Undertaking the required planning, consultation and commencing development of a Memorial Hall, Condolence Lounge and associated infrastructure at Gungahlin Memorial Park, to enable the provision of full service offering to the Canberra community.
- > Expanding and diversifying product offerings through the development of additional products for burial and ash internments at Gungahlin and Woden.
- > Continuing to maintain the high level of services and grounds maintenance provided to the community.
- > Enhance and refine the Strategic Asset Management Plan.



*Image showing the new crematorium from the outside with landscaped grounds and path in the foreground.*



# Performance Analysis

## Overview

The main object of the [Cemeteries and Crematoria Act 2020](#) is to provide a financially sustainable model for the management of cemeteries and crematoria that recognises, and provides for, the diverse needs of the community.

This is achieved particularly by:

- > recognising the rights of people through the dignified and respectful treatment of their human remains and the human remains of their loved ones;
- > respecting the diverse burial, cremation and interment practices, cultural practices and religious beliefs of people; and
- > promoting financially sustainable facilities and practices for burying and cremating human remains and interring cremated remains.

To achieve these objectives Canberra Memorial Parks owns and manages three public cemeteries at Gungahlin, Woden, and Hall, a public crematorium on the grounds of Gungahlin Cemetery and a mausoleum on the grounds of Woden Cemetery. These and further commentary below support achieving the objectives under the Act.

## Locations

Gungahlin Cemetery opened in 1979, located in Canberra's northern suburb of Mitchell it spans 40 hectares. With an organic design and significant native plantings it is predominantly non-denominational and offers monumental sections, plaque-beam and headstone lawn sections, natural burials, and options for ash interments. It accommodates Canberra Memorial Parks' administration centre, the stringybark room – a memorial hall which seats up to 100 people – and Gungahlin Crematorium which includes a private viewing room, ideal for intimate services that provides customers with the choice of witnessing the cremation.

Woden Cemetery performed its first burial in 1936. Located in Phillip, in Canberra's southern suburbs, it spans 12 hectares. With a traditional European design and mature trees it is divided into denominational sections and includes monumental, plaque-beam and headstone lawn sections and ash interments. While still available for mausoleum ash interments it is nearing burial capacity. The ACT Heritage Council has decided that the Woden Cemetery, Phillip meets one or more of the heritage significance criteria under S 10 of the [Heritage Act 2004](#).

Hall Cemetery, to the north of Canberra, spans 4.5 hectares, and is the oldest public general cemetery still in use in the ACT. Although dedicated in 1883, the first recorded burial was not until 1907. Ash interments are available and burial allotments are fully subscribed. The Cemetery contains some rare and endangered plants, such as the Tarengo leek orchid.

## Burial capacity in the ACT

With Woden Cemetery nearing burial capacity, there is sufficient space at Gungahlin Cemetery to meet ACT community demands for approximately 30 years. During the reporting period two new sections were established at Gungahlin Cemetery, an Islamic section and a lawn section providing 300 and 940 allotments respectively.

## Further Performance Analysis

Further performance analysis for 2020-21 is discussed in the Management Discussion and Analysis and the Statement of Performance (See part [2C Financial Management](#)).

Figure 15. Distribution of interments for deaths in the ACT.

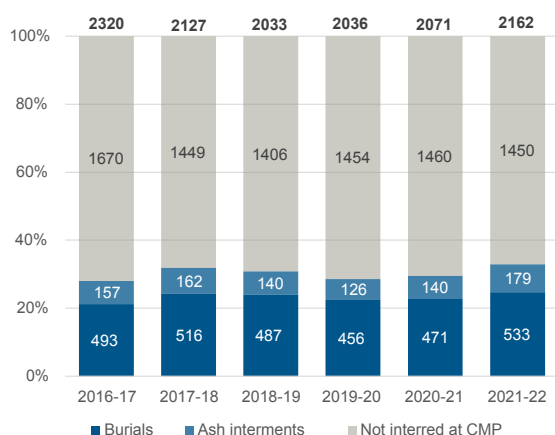
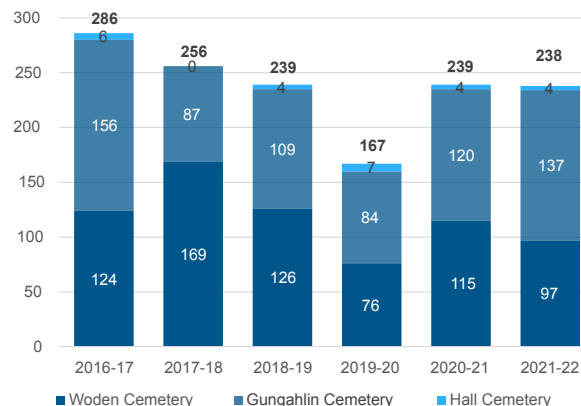


Figure 16. Total reservation unit sales by cemetery\*



\* Decrease due to shortage of available plots.

### In Focus: Southern Memorial Park

The Southern Memorial Park (SMP) will be a major new cemetery to meet projected demand in Canberra's south where there is a lack of burial, crematorium and memorialisation services. The SMP will also be a bush cemetery, and the revised Masterplan released last year shows a natural setting as well as landscaped gardens.

Sited on Mugga Lane in Hume, the 76-hectare cemetery will be developed in four stages over the next 100 years and allows the current use for horse agistment to continue with minimal to moderate disruption over the next 50 years.

- > Stage 1 is in the south-eastern portion of the site adjacent to the Mugga Lane Solar Park. The first stage, intended to meet demand for five years, will include about 2500 burial plots, a new signalised entry on Mugga Lane, a works depot, car park and nature play area, and will now require between 113 and 165 natural burial sites.
- > Stage 2 will complete the main car park and provide a crematorium, memorial halls, an outdoor chapel, visitors centre, and an administration building to be built over the next 50 years, although the Government has said the "the most-needed facilities" will be operational within a decade.
- > Stage 3 will take a further 35 years to complete and Stage 4 the next 15 years.

The successful tenderer SMEC will deliver a detailed design for Stage 1, a staged works implementation plan, construction-ready drawings, cost estimates and technical reports, including environmental, cultural and traffic studies to support a development application and other submissions. A detailed design is expected to be ready for approval by January 2024 and a Development Application lodged in April 2024.

The 2021-22 ACT budget allocated \$1.65 million over three financial years to progress Stage One preliminary plans to detailed design in preparation for construction.



The computer-generated image above displays the proposed welcome garden at Southern Memorial Park with members of the public walking on footpaths

## Scrutiny

There were no outstanding items that required action post 30 June 2021 from the Auditor General's final audit management reports relating to the Cemeteries and Crematoria Authority.

There were no outstanding items that required action post 30 June 2021 from Legislative Assembly standing committees relating to the Cemeteries and Crematoria Authority.

## Risk Management

The Authority has developed a Risk Management Plan aligned to the ACT Insurance Authority (ACTIA) and ACT Government principles for risk management.

During the year the Board held a two-day strategic planning workshop which included a half day focused on the review of the strategic risk register and risk appetite statement. These were subsequently adopted by the Board at their April 2022 meeting. This document identifies areas of significant operational or financial risks, supports planning, and is used to assist preparing the strategic internal audit plan.

The Audit, Risk and Governance Sub-Committee has oversight of risk management. Overall responsibility for risk management lies with the Board and Chief Executive Officer. The aim of the Strategic Risk Register is to identify and mitigate identified risks through implementing strategies to reduce the impact of any identified risks occurring and ensuring business continuity.

The Authority's Business Continuity Plan (BCP) was reviewed as part of the internal audit program in April 2022.

## Internal Audit

The Audit, Risk and Governance Sub-Committee is an integral part of the internal audit function and reports to the Board on the governance, risk, and internal control environment. Membership, Member remuneration, and number of Sub-Committee meetings and attendance are addressed in section B1 above.

Sub-Committee activities are conducted in accordance with the Board and Sub-Committee Charter. To deliver internal audit activities, the Authority used a primary internal audit provider identified through the whole of government internal audit services panel. Five internal audits were presented to the Audit Committee for consideration in 2021-22.

The Audit, Risk and Governance Sub-Committee met four times during the year to discuss performance and compliance audits and once in conjunction with the Finance Sub-Committee.

### **Audits planned for 2022-23:**

The contract with the current internal audit provider concluded on the 20th June 2022. A new internal audit services provider was appointed on the 14th July 2022. As a result the internal audit program is yet to be finalised, however under the strategic internal audit plan the following audits will be considered in 2022-23:

- > Stakeholder Management
- > Shared Services
- > Project Governance Review
- > Procurement & Contract Management
- > Complaint Handling
- > Customer Service Processes.

## Fraud Prevention

The Authority's Fraud and Corruption Prevention Plan was updated in June 2021. That plan includes an assessment of fraud risk, a fraud control plan and prevention strategies including fraud awareness training.

The Authority received no reports or allegations of fraud or corruption during the year.

## Freedom of Information

The Authority did not receive any access applications under the [Freedom of Information Act 2016](#).

Table 43: Status of audits from the Authority's internal audit program(s), as at 30 June 2022

Audit Name	Program period	Status	Tabled
Crematorium record keeping & procedures	August 2021	Completed	Audit, Risk & Governance Committee: 10/11/21
ICT Migration	September 2021	Completed	Audit, Risk & Governance Committee: 10/11/21
WHS Health Check	April 2022	Completed	Audit, Risk & Governance Committee: 08/06/22
Service Delivery	May 2022	Completed	Audit, Risk & Governance Committee: 08/06/22
Business Continuity Plan	April 2022	Completed	Audit, Risk & Governance Committee: 08/06/22

## Community Engagement and Support

### Community Liaison

The Authority's liaison with stakeholder groups is underpinned by a stakeholder framework. The engagement with groups during 2021-22 was restricted due to the COVID-19 pandemic.

#### **New sections at Gungahlin Cemetery**

Four groups from the Islamic Community were consulted regarding portions 11 & 28 at Gungahlin Cemetery. Involvement included determining the options for improving portion 28 and expanding portion 11, including plantings surrounding the portion and entrance, appropriate religious signage, method of allocating allotments, depth of graves and methods of reservation sales to various Islamic community groups. The Buddhist community has been consulted to allocate and plan a section at Gungahlin Cemetery specifically for members of the Buddhist faith. This section will be completed in 2023-24

#### **Council on The Ageing (COTA) Expo**

Canberra Memorial Parks operated a stall at the May 2022 COTA Expo. The expo enabled members of the community to visit the stand and ask questions of the staff, receive provided collateral and request any additional information be forwarded to them. On the day over 160 people took the opportunity to attend the stand and engage with staff.

Key areas of advice or information that were requested from our staff were:

- > Southern Memorial Park (progress and opening date)
- > Ashes interment at Southern Memorial Park
- > Natural burials.

Representatives from several aged care providers sought to arrange tours of Canberra Memorial Parks facilities.

#### **Other Engagement**

Community and religious groups consulted in 2021-22 included the following:

- > The ACT Council of Churches
- > Leaders from the Jewish Orthodox and Progressive Faiths
- > Elders and leaders from Aboriginal and Torres Strait Islander Communities
- > Council on the Aging
- > Palliative Care ACT.

### Community support initiatives

The Authority did not provide any grants, assistance, or sponsorships in 2021-22.

## Aboriginal and Torres Strait Islander Reporting

A portion of the Gungahlin Cemetery, developed in consultation with local elders, has been set aside for members of the Aboriginal and Torres Strait Islander community.

During the year Aboriginal and Torres Strait Islander representatives were met with to discuss improving the portion and raising awareness of interment options.

The TCCS Annual Report provides further detail on the Reconciliation Action Plan and other whole of government diversity employment strategies to which the Authority adheres.

## Work Health and Safety

The Authority continues to be proactive in maintaining and improving workplace health and safety (WHS).

The Authority has a WHS Committee, chaired by the CEO which meets quarterly, two health and safety representatives (WHSR), two members of the committee are elected by employees of the Authority.

A Work Health and Safety Check audit was conducted in 2021-22 and reported to the Audit, Risk and Governance Sub-Committee in June 2022.

Promotion of safety measures and the Employee Assistance Program has continued in the workplace with the addition of COVID-19 safety recommendations.

As Authority employees are TCCS employees, the Authority adopts TCCS WHS policies and procedures. Incidents are reported and recorded using the TCCS WHS reporting framework.

There was no lost time related to workplace injuries in 2021-22

*Table 44: Top three work health and safety risks and mitigation strategies*

No.	Risk	Mitigation Strategy
1	Working in confined spaces	Employees conducting this activity attend Grave-Safe Training, a course provided by the NSW Cemetery and Crematoria Association.
2	Working with machinery	The Authority has adopted Plant-Assessor, a software program which monitors maintenance requirements and procedures for the use of plant and machinery.
3	Working in isolation	Toolbox meetings are conducted daily, and employee breaks are held in central locations.

## Human Resource Management

The day-to-day management of Authority staff is the responsibility of the CEO, Grounds Manager, and the Business Manager, all of whom have direct reports. Teams within TCCS provide support and oversight in all workforce related matters.

The Authority is a small agency, and the workforce has employees who are cross-skilled. To maintain a continuous service for the community, contractors are used to ensure staff are available when necessary. Cemetery employees are deployed flexibly and move between cemeteries to maintain operations.

## Employee Profile

*Table 45: Employment profile 2021-2022\**

Classification	Male	Female	Total
Executive Officers	0	1	1
Senior Officers	0	0	0
Administrative Officers	2	3	5
Technical Officers	1	4	5
General Service Officers	0	7	7

*\* Number of positions filled with contracted labour: One Maternity leave vacancy was filled with contracted labour.*

To meet community needs, Canberra Memorial Parks' staff provide:

- > general administration and operational support for more than 30 denominations and 14 burial and interment practices;
- > customer service that is efficient and empathetic to cemetery customers, funeral directors and the general community;
- > secretariat and logistical support for the CEO and the Board;
- > planning and policy formulation, much of which is specific and tailored to the cemetery industry;
- > regular attendance at conferences to remain informed regarding the cemetery and crematoria industry;
- > horticultural maintenance including large areas of manicured turf and gardens;
- > arboriculture for our significant areas of forest, heritage listed native Australian and exotic tree species;

- > grave digging operations across a wide variety of burial options and denomination requirements including the preparation and installation of new burial areas, landscaping, and roads; and
- > operation and maintenance of a wide range of horticulture specific plant and equipment assets for both ground maintenance and cemetery specific activities.

All staff have performance agreements in place which set out performance measures, areas for improvement and a tailored training program for the year. Agreements are reviewed twice per year.

## Learning and development

Staff are required to maintain minimum levels of training, which for out-of-doors staff includes certification for various types of plant and equipment, industry specific safety procedures and chemical handling. Staff are encouraged to enhance their skills where possible.

Table 46: Training courses attended during 2021-22

Training Course	No. Attended
Asbestos Awareness	2
Backhoe & Front End Loader	1
Cemetery Safety	1
Chainsaw	2
Chemical Certificate	3
Confined Spaces	2
Disability Awareness	2
Elevated Work Platform <12m	2
Financial Delegations	1
Fraud and Ethics	3
Respect, Equity and Diversity	3
Security Awareness	3
Skidsteer - Verification of Competency	4
TCCS Directorate Induction	4
Tractor Implement Safety - Verification of Competency	4
Work Health and Safety	3
Work Health and Safety for Managers	5
Work Health and Safety Induction	8

## Ecologically Sustainable Development

Gungahlin Cemetery and Woden Cemetery are principally lawn cemeteries with under-turf irrigation. Previous dry periods and water restrictions necessitated a reduction in water use. As a result, the Authority has done considerable work to replace cool season grasses with warm season grasses to reduce water use, mowing frequency and other maintenance costs.

The ACT had a wetter than average year in 2021-22, like 2020-21 in contrast to the dry conditions of the previous three years up to 2019-20.

During 2021-22, the wettest month was November 2021 in which Canberra received 165mm of rain, the highest November rainfall on record. The months of September, December, January, April and May also saw Canberra receive over 90mm of rain in each of those months.

This wetter than average year resulted in reduced water consumption for 2021-22 as shown in the table below.

Table 47: Water usage for 2021-22\*

Water Use (Megalitres)	2021-22	2020-21
Ground maintenance	24.5	28.9
Potable water (included in above)	0	11.2
Bore water	0	1.2
Supplied by third parties (bore and captured)	0	0.0
Captured water returned to the ornamental lake	0	0.0

\*Reduced water usage as a result of higher-than-average rainfall during 2021-22.

# PART 2C: FINANCIAL MANAGEMENT

# MANAGEMENT DISCUSSION AND ANALYSIS

For the Cemeteries and Crematoria Authority  
Year Ended 30 June 2022

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# 1. GENERAL OVERVIEW

## 1.1. Introduction

The Cemeteries and Crematoria Authority (the Authority), trading as Canberra Memorial Parks, is a statutory authority established on 23 August 2020 under *the Cemeteries and Crematoria Act 2020* (new Act). The Authority has previously traded under different names and was established on 27 September 2003 under the *Cemeteries and Crematoria Act 2003*.

The Authority is under the direction of the Minister for Transport and City Services (the Minister).

## 1.2. Objectives

The aim of the Authority is to manage public cemeteries and crematoria in the ACT effectively and efficiently. This includes cemeteries at Gungahlin, Hall and Woden, a mausoleum on the grounds of Woden Cemetery and a crematorium on the grounds of Gungahlin Cemetery.

The Authority operates in accordance with the *Financial Management Act 1996*. It is self-funded with revenue predominantly sourced from the sale of allotments, burial activities, memorialisation and cremation services.

## 1.3. Perpetual Care Trusts (PCT)

Under the new Act a new Perpetual Care Trust has been established and the funds in the previous PCT (short term maintenance) and PCTR (long term maintenance) will be transferred into this new Trust. Under Part 7 of the new Act, the Minister determined 11% of licensee receipts (specific revenue items) to be paid into this Trust from 1 October 2021.

The trust (the **perpetual care trust**) is established for the long-term maintenance of the facilities currently operated by the authority, once they are closed.

The total payment to be made 1 October 2021 to 30 June 2022 is due and payable prior to 31 October 2022.

The Government has a liability or provision for ongoing maintenance of the Cemeteries once the graves and interned ashes are all sold. The Authority is responsible for making contributions into the Perpetual Care Trusts (PCT) at rates determined by the Minister to cover this liability.

The Authority since 2003 has paid contributions and investment earnings have covered the liability created since establishment, and even reduced the unfunded liability pre 2003 by \$0.712m to 30 June 2022. The future contributions payable into the PCT as determined by the Minister are anticipated to remove all the unfunded liability once all the graves and ashes interments are sold and all the current Cemeteries are closed or the operating licences are handed back by the Authority.

## 1.4. Crematorium

Gungahlin Crematorium was constructed at a cost of \$2.674m and was funded from the Authority's cash reserves. Approval to operate the facility was granted on 24 February 2021 and the first cremations occurred on 26 February 2021. The facility was officially opened, by the Minister, on 15 March 2021. The Crematorium during 2021-22 conducted 377 cremations.

## 1.5. Risk Management

The Authority's approach to risk management provides clients with assurance that the Authority can deliver low risk / high value services. To support this the Authority has the following plans:

- Statement of Strategic Guidance
- Strategic Risk Register and Risk Appetite Statement
- Operational Risk Register
- Business Continuity Plan; and
- Fraud and Corruption Prevention Plan.

The following financial information is based on audited financial statements for 2021-22 and 2020-21 and the 2020-21 and 2021-22 Original Budgets. The net cost of service forward years are based on the 2022-23 budget papers. The crematorium figures are incorporated in the overall results below.

## 1.6. Net Cost of Service

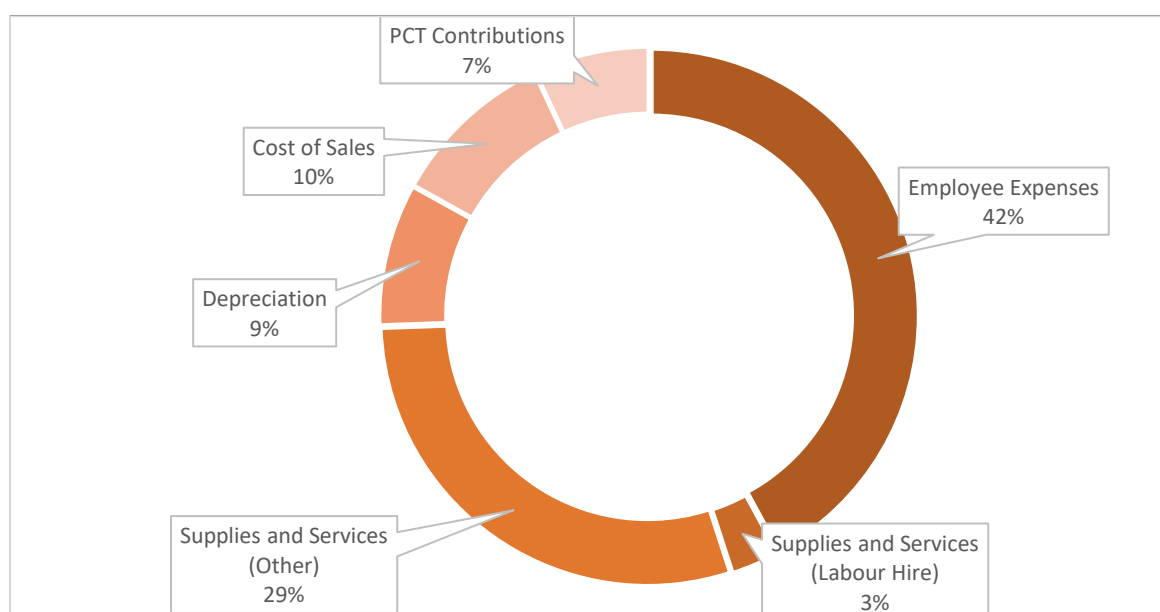
**Table 1: Net Cost of Service**

	Actual 2020-21 \$m	Budget 2021-22 \$m	Actual 2021-22 \$m	Budget 2022-23 \$m	Forward Estimate 2023-24 \$m	Forward Estimate 2024-25 \$m	Forward Estimate 2025-26 \$m
<b>Total Expenses</b>	4.830	5.228	5.051	5.306	5.767	5.965	6.089
<b>Total Revenues</b>	4.740	4.788	5.240	5.363	6.174	6.477	6.734
<b>Net Cost of Services</b>	<b>-0.090</b>	<b>-0.440</b>	<b>0.189</b>	<b>0.057</b>	<b>0.407</b>	<b>0.512</b>	<b>0.645</b>

## 2. FINANCIAL PERFORMANCE

### 2.1. Total Expenses

Figure 1 identifies the components of Canberra Memorial Parks expenses for the year ended 30 June 2022.



**Figure 1 Components of Expenses**

### **Comparison to Original Budget**

Total Expenses of \$5.051 million was \$0.177 million or 3.4% lower than the 2021-22 Original Budget of \$5.228 million. The lower than budgeted expenditure was primarily the result of:

- Employee Expenses, including superannuation, being lower (\$0.158 million) primarily due to unfilled positions (partly offset by higher than budgeted labour hire costs of \$0.046 million which are included in supplies and services);
- Supplies and Services being lower (\$0.076 million) primarily due to reduced water usage as a result of higher than average rainfall during 2021-22; and
- PCT Contributions being lower (\$0.060 million) due to no determination for the 1<sup>st</sup> quarter of 2021-22.

These were partially offset by higher than budgeted expenses of (\$0.151 million) in the following areas:

- Cost of Goods Sold and Distributed (\$0.105 million) due to increased sales; and
- Depreciation and Amortisation (\$0.012 million).

### **Comparison to Prior Year**

Total Expenses were \$0.224 million or 4.6% higher than the previous year amount of \$4.827 million. This was mainly due to higher:

- PCT Contributions (\$0.222 million) due to no determination in 2020-21 as result of the introduction of the new Act;
- Employee Expenses, including superannuation, (\$0.229 million) mainly due to the filling of vacant positions in 2020-21 being filled in 2021-22;
- Cost of Goods Sold and Distributed (\$0.126 million) due to increased sales; and
- Depreciation and Amortisation (\$0.031 million).

These were partially offset by lower expenses (\$0.385 million) primarily in the following areas:

- Supplies and Services (\$0.212 million) the decrease is due to the engagement of contractors in 2021 to undertake project work for the crematorium and to temporarily backfill the CEO and customer service positions; and
- Other Expenses (\$0.172 million) due to write-off of Works in Progress for Southern Memorial Park, due to annual review of impairment in 2020-21.

## 2.2 Total Revenues

Figure 2 identifies the components of Canberra Memorial Parks Own Source Revenue and Figure 3 identifies Revenue by Memorial Park for the year ended 30 June 2022.

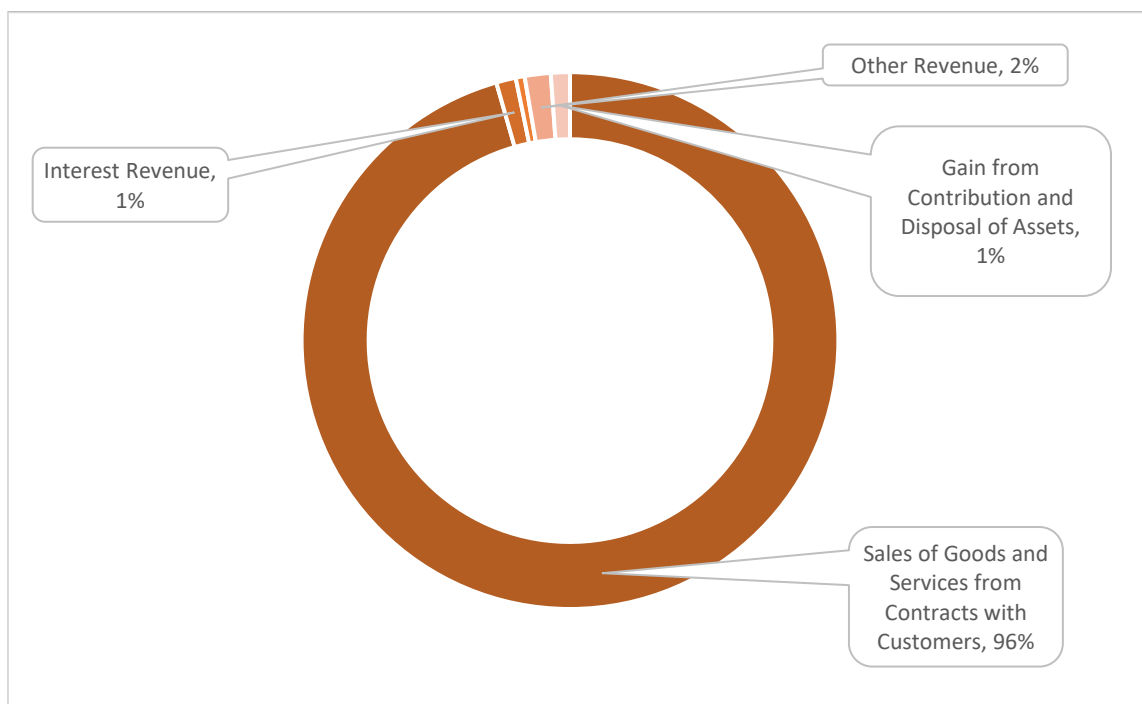


Figure 2. Components of Canberra Memorial Parks Own Source Revenue

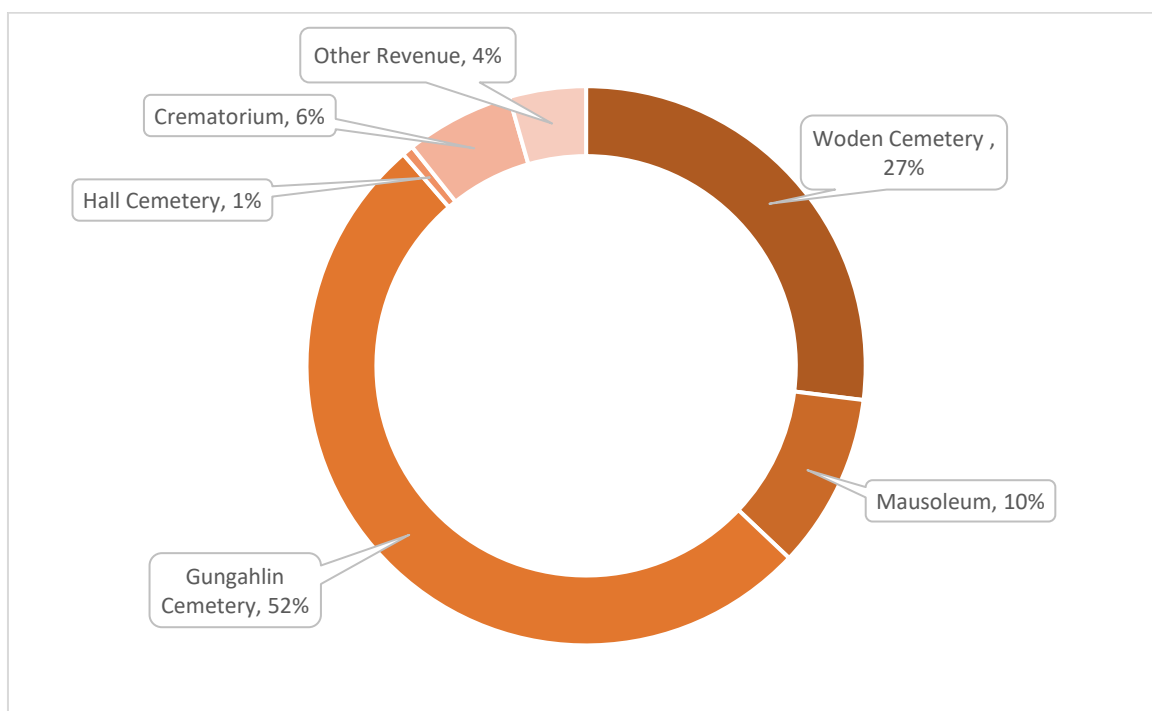


Figure 3. Components of Own Source Revenue by Memorial Park

### Comparison to Original Budget

Total Revenues of \$5.240 million was \$0.452 million or 9.4% higher than the 2021-22 Original Budget of \$4.788 million. The higher than budgeted revenue were a result of:

- Higher revenues from Sales of Goods and Services from Contracts with Customers (\$0.442 million);
- Gains from Contributions and Disposal of Assets (\$0.060 million) resulting from sale of backhoes; and
- Higher Interest revenues (\$0.008 million) due to increased cash balances.

These were partially offset by lower than budgeted revenues in the following area:

- Other Revenues (\$0.051 million) due to reduced Workers Compensation reimbursement

### Comparison to Prior Year

Total Revenues were \$0.500 million or 10.5% higher than the previous year amount of \$4.740 million. The increase is largely due to:

- Higher revenues from Sales of Goods and Services from Contracts with Customers Revenues (\$0.634 million) primarily due to the Crematorium for only 4 months in 2020-21 compared to the full 2021-22 year (\$0.243 million) and higher revenues from all other sources (\$0.391 million) due to increased sales.

These were partially offset by lower revenues in the following areas:

- PCT Drawdown (\$0.109 million) due to requirements and changes in the new Act; and
- Other Revenues (\$0.077 million) due to reduced Workers Compensation reimbursement.

## 2.3 Total Assets

Figure 4 below identifies assets as at 30 June 2022 and against the prior year.

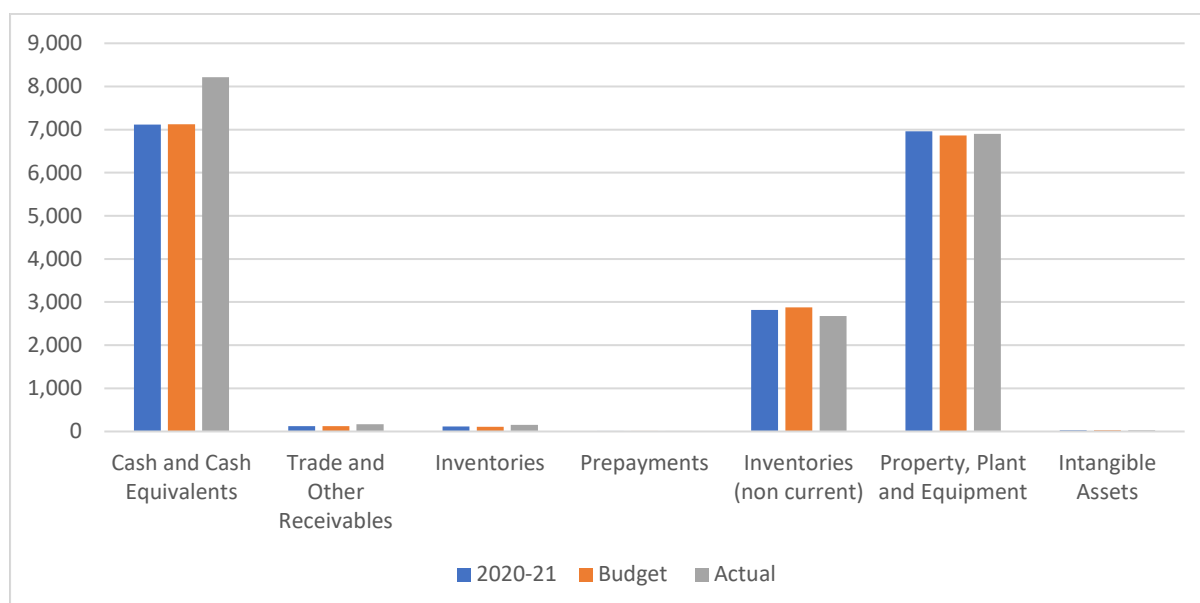


Figure 4 – Assets against budget and prior year (\$m)

### **Comparison to Budget**

Total Assets of \$18.160 million was \$1.025 million or 6.0% higher than the 2021-22 Original Budget of \$17.135 million. The higher than budgeted total assets were a result of:

- Cash and Investments (\$1.091 million) more than budgeted due to higher than budgeted revenues and lower than budgeted expenditure as described in 2.1 and 2.2 above;
- Increase in Receivables (\$0.048 million); and
- Property Plant and Equipment (\$0.380 million) replacement of backhoes.

These were partially offset by lower asset values in the following area:

- Inventories (current and non-current) (\$0.155 million) reduced due to higher sales in 2021-22.

### **Comparison to Prior Year**

Total Assets were \$0.987 million or 5.7% higher than the previous year amount of \$17.173 million. The increase is largely due to higher:

- Cash and Investments (\$1.098 million) due to higher revenues and lower expenditure as described in 2.1 and 2.2 above; and
- Increase in Receivables (\$0.050 million) due to increased sales;

These were partially offset by lower asset values in the following area:

- Inventories (current and non-current) (\$0.107 million) reduced due to higher sales in 2021-22; and
- Property Plant and Equipment (\$0.058 million).

## 2.4 Total Liabilities

Figure 5 below identifies liabilities as at 30 June 2022 and against the prior year.

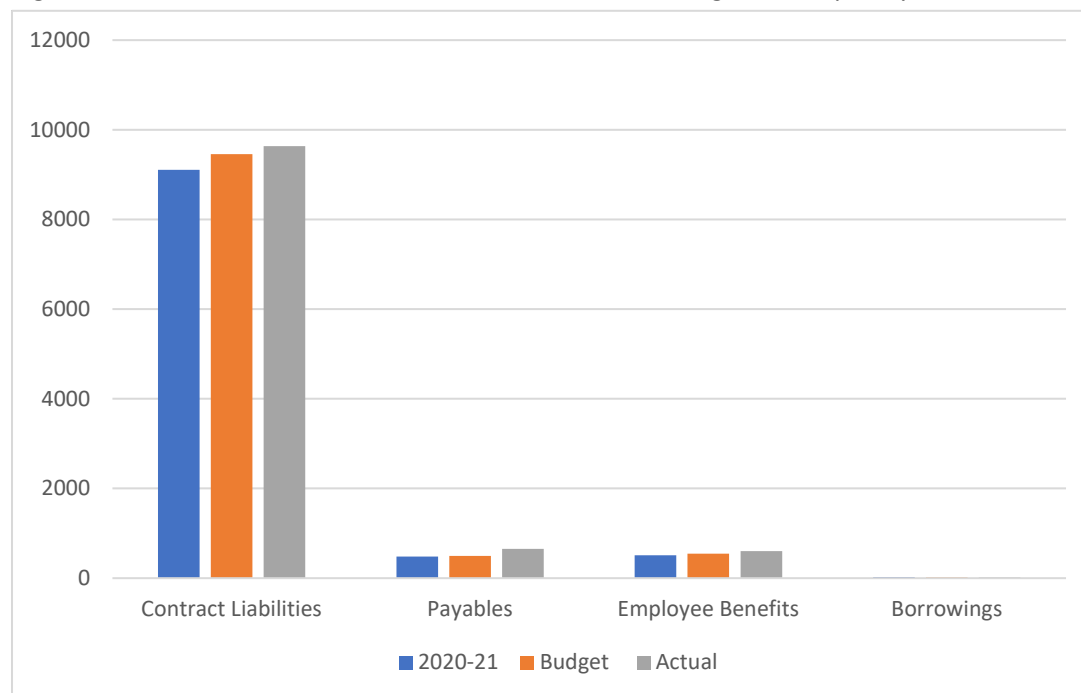


Figure 5 – Liabilities against budget and prior year (\$m)

Of the total liabilities as at 30 June 2022 of \$10.915 million, around 88 percent (\$9.636 million) relates to contract liabilities. This relates to monies received for burial and memorialisation services for services which have not been performed as at 30 June 2022.

### Comparison to Budget

Liabilities as at 30 June 2022 were \$10.923 million, or 3.8% percent (\$0.395million) higher than the 2021-22 Original Budget of \$10.528 million. The increase is largely due to higher:

- Contract Liabilities (\$0.178 million) due to higher than budgeted reservations;
- Payables (\$0.155 million) primarily due to PCT contribution increase; and
- Increase in Employee Benefits (current and non-current) (\$0.062 million) resulting primarily from increases in salary rates under the Enterprise Bargaining Agreement, updates to the employee benefits policy paper reflecting actuarial analysis June 22 and employee benefits being transferred from another Directorate.

### Comparison to Prior Year

Liabilities as at 30 June 2022 increased by \$0.798 million or by around 7.9 percent from the 2020-21 result. The increase is largely due to higher:

- Contract Liabilities (\$0.528 million) due to higher reservations
- Payables (\$0.174 million) primarily due to PCT contribution increase
- Employee Benefits (current and non-current) (\$0.099 million) resulting primarily from increases in salary rates under the Enterprise Bargaining Agreement, filling of staff



vacancies, updates to the employee benefits policy paper reflecting actuarial analysis June 22 and employee benefits being transferred from another Directorate.

### 3. LIQUIDITY

‘Liquidity’ is the ability of the Authority to satisfy its short-term debts as they fall due. A common indicator for liquidity is the current ratio, which compares the ability to fund current liabilities from current assets. A ratio of less than one may indicate a reliance on borrowings.

Table 2 indicates the liquidity position of the Authority.

Table 2 – Current Ratio

	Prior Year	Current Year		Out Years		
	Actuals 2021	Actuals 2022	Budget 2022	Budget 2023	Budget 2024	Budget 2025
Current Assets (\$'000)	7,364	8,553	7,368	7,497	7,573	7,849
Current Liabilities (\$'000)	10,075	10,888	10,479	10,864	11,249	11,634
Current Ratio	0.73	0.79	0.70	0.69	0.67	0.67

The Authority’s current ratio for the financial year to 30 June 2022 is 0.79, a ratio deemed to be below the acceptable rate. However, in consideration of:

- The contract liabilities relate to revenue received in advance for pre-purchased burial services, only 4 percent has historically been taken-up within 12 months. As such, for the purposes of determining an appropriate current ratio, \$0.405m is considered a short-term liability with \$9.231 million considered a long-term liability; and
- Of the employee benefits liabilities, historically on average 19 percent of the long service leave liabilities and 53 percent of the Annual leave liability are taken up within 12 months. As such, for the purposes of determining a realistic current ratio, \$0.227 million is considered a current liability with \$0.384 million deemed a long-term liability.

A more accurate indication of the current ratio for the Authority is to treat these portions of current liabilities, as non-current liabilities. This is because they are not expected to be paid or recognised within 12 months of the reporting date.

Performing this adjustment indicates a revised current ratio of 6.63 as indicated in Table 2, indicating the Authority can comfortably meet debt obligations as they fall due.

Table 3 – Adjusted Current Ratio

	Prior Year	Current Year		Out Years		
	Actuals 2021	Actuals 2022	Budget 2022	Budget 2023	Budget 2024	Budget 2025
Current Assets (\$'000)	7,364	8,553	7,368	7,497	7,573	7,849
Current Liabilities (\$'000)	1,111	1,291	1,093	1,116	1,139	1,162
Current Ratio	6.63	6.63	6.74	6.72	6.65	6.75

## INDEPENDENT AUDITOR'S REPORT

### To the Members of the ACT Legislative Assembly

#### Adverse Opinion

I have audited the financial statements of the Cemeteries and Crematoria Authority (Authority) for the year ended 30 June 2022 which comprise the operating statement, balance sheet, statement of changes in equity, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion* section of my report, the financial statements do not:

- (i) present fairly, in all material respects, the Authority's financial position as at 30 June 2022, and its financial performance and cash flows for the year then ended; and
- (ii) present in accordance with the *Financial Management Act 1996* nor do they comply with Australian Accounting Standards.

#### Basis for Adverse Opinion

In accordance with the *Cemeteries and Crematoria Act 2020* (Act) the aim of the Authority is to manage public cemeteries and crematoria effectively and efficiently under the Act. To that aim, the Act requires the establishment of one Perpetual Care Trust (PCT) for the long-term maintenance of the facility operated by the Authority. The Act also requires the Authority to maintain the facility to an acceptable standard.

In my opinion, the Authority is required to recognise the funds within the PCT as an asset, as the Authority controls the funds in accordance with the Australian Accounting Standards. In addition, the Authority is required to recognise, measure and disclose a provision for future maintenance in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

The Governing Board of the Authority has determined that they are not required to recognise either the PCT funds, nor the provision for future maintenance and as such transactions have not been recorded in the financial statements of the Authority.

In my opinion, as at 30 June 2022, the balance sheet of the Authority fails to properly recognise and disclose an amount of \$10.9 million in funds within the PCT that should be reflected as an asset in the balance sheet.

At the same time the balance sheet of the Authority fails to recognise, measure and disclose an estimated provision for future maintenance of approximately \$45.2 million. Whilst the precise measurement of the provision cannot be known, because of the estimation uncertainty surrounding such provisions, the amount, in my opinion, is both material and pervasive to the financial statements.

As the recognition of cash and the provision for future maintenance have not been previously recognised by the Authority, the opening balances as at 1 July 2020 also require adjustment with an impact on equity.

I conducted the audit in accordance with the Australian Auditing Standards. My responsibilities under the standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of this report.

I am independent of the Authority in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (Code). I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my adverse opinion.

### **Responsibilities of the Authority for the financial statements**

The Governing Board of the Authority is responsible for:

- preparing and fairly presenting the financial statements in accordance with the *Financial Management Act 1996*, and relevant Australian Accounting Standards;
- determining the internal controls necessary for the preparation and fair presentation of the financial statements so that they are free from material misstatements, whether due to error or fraud; and
- assessing the ability of the Authority to continue as a going concern and disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting in preparing the financial statements.

### **Auditor's responsibilities for the audit of the financial statements**

Under the *Financial Management Act 1996*, the Auditor-General is responsible for issuing an audit report that includes an independent opinion on the financial statements of the Authority.

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the Authority's internal controls;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Authority;

- conclude on the appropriateness of the Authority's use of the going concern basis of accounting and, based on audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in this report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of this report. However, future events or conditions may cause the Authority to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether they represent the underlying transactions and events in a manner that achieves fair presentation.

I communicated with the Governing Board of the Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Ajay Sharma  
Assistant Auditor-General, Financial Audit  
10 October 2022



**FINANCIAL STATEMENTS  
OF  
CEMETERIES AND CREMATORIA AUTHORITY  
  
FOR THE YEAR ENDED 30 JUNE 2022**

# **Cemeteries and Crematoria Authority**

## **Financial Statements For the Year Ended 30 June 2022**

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### **Statement of Responsibility**

In my opinion, the Cemeteries and Crematoria Authority's financial statements fairly reflect the financial operations for the year ended 30 June 2022 and its financial position on that date.



Neale Guthrie  
Chairperson  
Cemeteries and Crematoria Authority  
10 October 2022

# **Cemeteries and Crematoria Authority**

## **Financial Statements For the Year Ended 30 June 2022**

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### **Statement by the Chief Executive Officer**

In my opinion, the Cemeteries and Crematoria Authority's financial statements have been prepared in accordance with the Australian Accounting Standards, are in agreement with its accounts and records and fairly reflect its financial operations for the year ended 30 June 2022 and the financial position on that date.



Kerry McMurray  
Chief Executive Officer  
Cemeteries and Crematoria Authority  
10 October 2022



# Cemeteries and Crematoria Authority

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# Cemeteries and Crematoria Authority

## Operating Statement For the Year Ended 30 June 2022

	Note No.	Actual 2022 \$'000	Original Budget 2022 \$'000	Actual 2021 \$'000
<b>Income</b>				
<i>Revenue</i>				
Sales of Goods and Services from Contracts with Customers	3	5,008	4,566	4,374
Reimbursement of Maintenance and Related Expenditure Incurred on Behalf of the Perpetual Care Trusts		-	-	109
Interest Revenue		62	54	67
Grants and Contributions Revenue		28	35	31
Other Revenue		82	133	159
<b>Total Revenue</b>		<b>5,180</b>	<b>4,788</b>	<b>4,740</b>
<i>Gains</i>				
Gains from Disposal of Assets		60	-	-
<b>Total Gains</b>		<b>60</b>	<b>-</b>	<b>-</b>
<b>Total Income</b>		<b>5,240</b>	<b>4,788</b>	<b>4,740</b>
<b>Expenses</b>				
Employee Expenses	4	1,913	2,060	1,689
Superannuation Expenses	4	223	234	218
Supplies and Services	5	1,628	1,704	1,840
Depreciation and Amortisation	9	433	421	402
Cost of Goods Sold	6	503	398	377
Transfers to the Perpetual Care Trusts <sup>a</sup>		350	410	128
Other Expenses		1	1	173
<b>Total Expenses</b>		<b>5,051</b>	<b>5,228</b>	<b>4,827</b>
<b>Operating Result</b>		<b>189</b>	<b>(440)</b>	<b>(87)</b>

a. Transfers to the Perpetual Care Trust are recorded as Other Expenses in the Budget Papers.

The above Operating Statement should be read in conjunction with the accompanying notes.

# Cemeteries and Crematoria Authority

## Balance Sheet As at 30 June 2022

	Note No.	Actual 2022 \$'000	Original Budget 2022 \$'000	Actual 2021 \$'000
<b>Current Assets</b>				
Cash and Investments	7	8,214	7,123	7,116
Receivables		171	123	121
Inventories	8	153	110	116
Prepayments		15	12	11
<b>Total Current Assets</b>		<b>8,553</b>	<b>7,368</b>	<b>7,364</b>
<b>Non-Current Assets</b>				
Inventories	8	2,677	2,875	2,821
Property, Plant and Equipment	9	6,901	6,863	6,959
Intangible Assets		29	29	29
<b>Total Non-Current Assets</b>		<b>9,607</b>	<b>9,767</b>	<b>9,809</b>
<b>Total Assets</b>		<b>18,160</b>	<b>17,135</b>	<b>17,173</b>
<b>Current Liabilities</b>				
Payables	10	655	500	481
Contract Liabilities	10	9,636	9,458	9,108
Employee Benefits	11	593	517	482
Borrowings		4	4	4
<b>Total Current Liabilities</b>		<b>10,888</b>	<b>10,479</b>	<b>10,075</b>
<b>Non-Current Liabilities</b>				
Employee Benefits	11	18	32	30
Borrowings		17	17	20
<b>Total Non-Current Liabilities</b>		<b>35</b>	<b>49</b>	<b>50</b>
<b>Total Liabilities</b>		<b>10,923</b>	<b>10,528</b>	<b>10,125</b>
<b>Net Assets</b>		<b>7,237</b>	<b>6,607</b>	<b>7,048</b>
<b>Equity</b>				
Accumulated Funds		4,543	3,913	4,354
Asset Revaluation Surplus		2,694	2,694	2,694
<b>Total Equity</b>		<b>7,237</b>	<b>6,607</b>	<b>7,048</b>

The above Balance Sheet should be read in conjunction with the accompanying notes.

## Cemeteries and Crematoria Authority

### Statement of Changes in Equity For the Year Ended 30 June 2022

	Accumulated Funds Actual 2022 \$'000	Asset Revaluation Surplus Actual 2022 \$'000	Total Equity Actual 2022 \$'000	Original Budget 2022 \$'000
<b>Balance at 1 July 2021</b>	<b>4,354</b>	<b>2,694</b>	<b>7,048</b>	<b>7,047</b>
<b>Comprehensive Income</b>				
Operating Result	189	-	189	(440)
<b>Total Comprehensive Result</b>	<b>189</b>	<b>-</b>	<b>189</b>	<b>(440)</b>
<b>Balance at 30 June 2022</b>	<b>4,543</b>	<b>2,694</b>	<b>7,237</b>	<b>6,607</b>

	Accumulated Funds Actual 2021 \$'000	Asset Revaluation Surplus Actual 2021 \$'000	Total Equity Actual 2021 \$'000
<b>Balance at 1 July 2020</b>	<b>4,441</b>	<b>2,694</b>	<b>7,135</b>
<b>Comprehensive Income</b>			
Operating Result	(87)	-	(87)
<b>Total Comprehensive Result</b>	<b>(87)</b>	<b>-</b>	<b>(87)</b>
<b>Balance at 30 June 2021</b>	<b>4,354</b>	<b>2,694</b>	<b>7,048</b>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

# Cemeteries and Crematoria Authority

## Statement of Cash Flows For the Year Ended 30 June 2022

	Note No.	Actual 2022 \$'000	Original Budget 2022 \$'000	Actual 2021 \$'000
<b>Cash Flows from Operating Activities</b>				
<b>Receipts</b>				
Sales of Goods and Services from Contracts with Customers		5,491	4,916	5,083
Interest Received		63	54	71
Goods and Services Tax Input Tax Credit from the Australian Taxation Office		216	235	476
Goods and Services Tax Collected from Customers		560	440	519
Reimbursement of Maintenance and Related Expenditure from Perpetual Care Trust		-	-	213
Other		76	88	158
<b>Total Receipts from Operating Activities</b>		<b>6,406</b>	<b>5,733</b>	<b>6,520</b>
<b>Payments</b>				
Employees		1,815	2,023	1,677
Superannuation		222	234	217
Supplies and Services		1,795	1,671	1,716
Cost of Sales		396	446	417
Goods and Services Tax Remitted to the Australian Taxation Office		545	421	484
Goods and Services Tax Paid to Suppliers		216	253	417
Transfers to the Perpetual Care Trust <sup>a</sup>		-	392	251
<b>Total Payments from Operating Activities</b>		<b>4,989</b>	<b>5,440</b>	<b>5,179</b>
<b>Net Cash Inflows from Operating Activities</b>	7	<b>1,417</b>	<b>293</b>	<b>1,341</b>

a. Transfers to the Perpetual Care Trust are not presented separately in the Budget Papers.

## Cemeteries and Crematoria Authority

### Statement of Cash Flows - Continued For the Year ended 30 June 2022

	Note No.	Actual 2022 \$'000	Original Budget 2022 \$'000	Actual 2021 \$'000
<b>Cash Flows from Investing Activities</b>				
<b>Receipts</b>				
Proceeds from the Sale of Property, Plant and Equipment		72	50	-
<b>Total Receipts from Investing Activities</b>		<b>72</b>	<b>50</b>	<b>-</b>
<b>Payments</b>				
Purchase of Property, Plant and Equipment		387	331	2,164
<b>Total Payments from Investing Activities</b>		<b>387</b>	<b>331</b>	<b>2,164</b>
<b>Net Cash (Outflows) from Investing Activities</b>		<b>(315)</b>	<b>(281)</b>	<b>(2,164)</b>
<b>Cash Flows from Financing Activities</b>				
<b>Payments</b>				
Repayment of Carbon Neutral Fund Loan		4	5	4
<b>Total Payments from Financing Activities</b>		<b>4</b>	<b>5</b>	<b>4</b>
<b>Net Cash (Outflows) from Financing Activities</b>		<b>(4)</b>	<b>(5)</b>	<b>(4)</b>
<b>Net Increase/(Decrease) in Cash and Investments</b>		<b>1,098</b>	<b>7</b>	<b>(827)</b>
Cash and Investments at the Beginning of the Year		7,116	7,116	7,943
<b>Cash and Investments at the End of the Year</b>	7	<b>8,214</b>	<b>7,123</b>	<b>7,116</b>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

# Cemeteries and Crematoria Authority

## Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

### Note 1. OBJECTIVES OF CEMETERIES AND CREMATORIA AUTHORITY

#### Operations and Principal Activities

The Cemeteries and Crematoria Authority (the Authority), trading as Canberra Memorial Parks, is a not-for-profit independent statutory authority established on 23 August 2020 under the *Cemeteries and Crematoria Act 2020* (the Act). The Authority has previously traded as ACT Public Cemeteries Authority and was first established on 27 September 2003 under the *Cemeteries and Crematoria Act 2003*. The aim of the Authority is to manage public cemeteries and crematoria effectively and efficiently under the Act. It manages and operates three public cemeteries at Gungahlin, Woden and Hall, a Mausoleum on the grounds of Woden Cemetery and a Crematorium on the grounds of Gungahlin Cemetery. It aims to operate sustainably on a user pays principle to minimise costs to the ACT Government and the community.

Under Section 114 of the Act, the functions of the Authority are:

- a) to develop, build or operate a facility approved by the Minister under Section 115;
- b) to recognise the rights of people to the dignified and respectful treatment of their human remains and the human remains of their loved ones when operating the facility;
- c) to respect the diverse burial, cremation and interment practices, cultural practices and religious beliefs of people when operating the facility;
- d) to operate the facility in a financially sustainable way;
- e) to promote financially sustainable practices for burying or cremating human remains or interring cremated remains at the facility;
- f) to maintain the facility to an acceptable standard; and
- g) any other function given to the Authority under this Act or another territory law.

The Authority provides a wide range of burial options (largely on a monopoly basis) and operates a crematorium and ash interment services (on a competitive basis) to meet the needs of the users. It promotes the pre-purchase of cemetery services, which allows members of the community to plan arrangements ahead of when they are needed.

#### Perpetual Care Trust Arrangements

A Perpetual Care Trust (Trust) has been established under the Act for the long-term maintenance of the facilities operated by the Authority. The Minister determines the Perpetual Care Trust percentage (also known as the PCT percentage) of the licensee receipts for the facilities to be paid into the Trust. The PCT percentage is the percentage the Minister considers necessary to ensure there are sufficient funds in the Trust to adequately maintain the facilities. There is a requirement under the Act to review the PCT percentages at least once every five years, the percentages were last reviewed in May 2022. The amount in the Trust is set aside for the purpose of long term maintenance and can only be accessed with approval from the Minister. A Regulator is appointed by the Minister for Transport and City Services (the Minister) to administer the Act. The establishment of the Trust is undertaken by the Regulator.

# **Cemeteries and Crematoria Authority**

## **Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022**

### **Note 1. OBJECTIVES OF CEMETERIES AND CREMATORIA AUTHORITY – CONTINUED**

#### **Perpetual Care Trust Arrangements – continued**

The Act requires the payment of the PCT percentage of a licensee receipt to the trustee no later than 31 October after the end of each financial year. In accordance with section 106 of the Act, the PCT percentage determined by the Minister for the period 1 October 2021 to 30 June 2022 is 11 percent. As the PCT percentage was determined to commence 1 October 2021 there was no legal obligation or requirement under the Act to make contributions to the Trust for the period 1 July 2021 to 30 September 2021. The ACT Public Trustee and Guardian is the trustee of the Trust.

Under the former *Cemeteries and Crematoria Act 2003* the Authority could and did withdraw funds from the Trust to reimburse short-term maintenance expenditure. This ceased under the *Cemeteries and Crematoria Act 2020*. The final withdrawal from the Trust was recognised as revenue in 2020-21.



# Cemeteries and Crematoria Authority

## Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

### Note 2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

#### LEGISLATIVE REQUIREMENT

The *Financial Management Act 1996* (FMA) requires the preparation of annual financial statements for ACT Government territory authorities. The FMA and the *Financial Management Guidelines* issued under the Act, requires the Authority's financial statements to include:

- i. an Operating Statement for the year;
- ii. a Balance Sheet at the end of the year;
- iii. a Statement of Changes in Equity for the year;
- iv. a Statement of Cash Flows for the year;
- v. the significant accounting policies adopted for the year; and
- vi. other statements as necessary to fairly reflect the financial operations of the Authority during the reporting period and its financial position at the end of the year.

These general-purpose financial statements have been prepared in accordance with:

- i. Australian Accounting Standards; and
- ii. ACT Accounting and Disclosure Policies.

#### ACCRUAL ACCOUNTING

The financial statements have been prepared using the accrual basis of accounting. The financial statements are prepared according to historical cost convention, except Property, Plant and Equipment and financial instruments which are valued at fair value in accordance with revaluation policies applicable to the Authority during the reporting period.

#### CURRENCY

These financial statements are presented in Australian dollars.

#### INDIVIDUAL NOT-FOR-PROFIT REPORTING ENTITY

The Authority is an individual not-for-profit reporting entity.

#### LICENSEE RECEIPTS

There is a requirement to audit licensee receipts under Section 67 (1) of the *Cemeteries and Crematoria Act 2020*. A licensee receipt is the amount received for the giving of right of burial or right of interment, the burial of human remains, the interment or disinterment of cremated remains or the memorialisation of a deceased person. The licensee receipts in 2021-22 are \$4.2m (\$3.8m in 2020-21). The Perpetual Care Trust contribution of \$0.35m is payable by 31 October 2022 on these licensee receipts.

# **Cemeteries and Crematoria Authority**

## **Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022**

### **Note 2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS – CONTINUED**

#### **REPORTING PERIOD**

These financial statements state the financial performance, changes in equity and cash flows of the Authority for the year ended 30 June 2022 together with the financial position of the Authority as at 30 June 2022.

#### **COMPARATIVE FIGURES**

##### *Budget Figures*

To facilitate a comparison with the Budget Papers, as required by the FMA, budget information for 2021-22 has been presented in the financial statements. Budget numbers in the financial statements are the original budget numbers that appear in the Statement of Intent.

##### *Prior Year Comparatives*

Comparative information has been disclosed in respect of the previous period for amounts reported in the financial statements, except where an Australian Accounting Standard does not require comparative information to be disclosed.

Where the presentation or classification of items in the financial statements is amended, the comparative amounts have been reclassified where practical. Where a reclassification has occurred, the nature, amount and reason for the reclassification is provided.

##### *Rounding*

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000). Use of “-” represents zero amounts or amounts rounded down to zero.

#### **GOING-CONCERN**

These financial statements have been prepared on a going-concern basis.

As at 30 June 2022, the Authority's current liabilities exceeds its current assets. However, this shortfall largely results from liabilities being classified as current in the financial statements because they cannot be deferred, even though most are not expected to be paid or recognised within 12 months of the reporting date.

A more accurate indication of the Authority's short-term financial position is provided by excluding the estimated amount of employee benefits that are not expected to be paid and contract liabilities that are not expected to be recognised within 12 months of the reporting date. When reported current liabilities are adjusted to exclude these amounts, the Authority's current assets (\$8.5m) exceeds its adjusted current liabilities (\$1.3m) by \$7.2m and the adjusted current ratio is 6.6:1 as at 30 June 2022. This indicates the Authority can pay its debts in the short-term, and is therefore considered a going-concern.

#### **IMPACT OF THE COVID-19 PANDEMIC**

The Authority assessed the financial impact of the COVID-19 pandemic as not material.

# **Cemeteries and Crematoria Authority**

## **Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022**

### **INCOME NOTE**

#### **MATERIAL ACCOUNTING POLICIES – INCOME**

##### **Income Recognition**

Revenue is recognised in accordance with AASB 15 *Revenue from Contracts with Customers* where the contract is enforceable and contains sufficiently specific performance obligations, otherwise they are accounted for under AASB 1058 *Income of Not-for-Profit Entities*.

### **Note 3. SALES OF GOODS AND SERVICES FROM CONTRACTS WITH CUSTOMERS**

#### **Description and Material Accounting Policies Relating to the Sale of Goods and Services**

Sales of Goods and Services from Contracts with Customers are based on the transfer of promised goods and services to customers at an amount that reflects the consideration in exchange for those goods or services. They are legally retained by the Authority and driven by consumer demand and preferences.

Revenue is recognised either over time or at a point in time. The Authority has undertaken a review of information about contracts and other arrangements to determine whether the goods and services it provides need to be classified as revenue from contracts with customers in accordance with AASB 15. Revenue from contracts with customers has been assessed to determine the timing and nature of the satisfaction of performance obligations. Where a contract contains multiple performance obligations, the transaction price is allocated to each distinct performance.

The timing of the receipt of the consideration in respect of the sale of the goods and the rendering of the services largely corresponds with the timing of the satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

Sales are generally separated into seven types: allotment, maintenance, burial, crematorium and sales of plaques, monuments and memorial permits. Allotment and maintenance income is recognised immediately when an allotment is paid for as the customer receives the right to an allotment upon payment and the maintenance service is an ongoing regular business activity of the Authority. The grounds are regularly maintained and all performance obligations for maintenance are recognised immediately. Burial and cremation services is the performance obligation to a customer and therefore, revenue is recognised at this time. Prepaid burial, cremation services, plaque and memorial permit components of the fees are initially recognised as contract liabilities on the balance sheet as the performance obligation is not considered to be met until the service is provided. The plaque and monument income is recognised when an order is placed and the performance obligation is the ordering of the personalised plaque or monument. The memorial permit income is recognised when the memorial is assessed for compliance and the performance obligation is met when the permit is provided to the customer.

## Cemeteries and Crematoria Authority

### Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

#### Note 3. SALES OF GOODS AND SERVICES FROM CONTRACTS WITH CUSTOMERS – CONTINUED

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Allotment Fees <sup>a</sup>	1,104	1,033
Maintenance Fees <sup>a</sup>	1,746	1,603
Burial and Interment Fees <sup>a</sup>	1,425	1,270
Crematorium Fees <sup>b</sup>	328	85
Plaques, Monuments and Memorial Fees	405	383
<b>Total Sales of Goods and Services from Contracts with Customers</b>	<b>5,008</b>	<b>4,374</b>

- a. The increase in burial revenue is due to a higher number of units sold in the reporting period particularly at the Mausoleum.
- b. The crematorium was only in operation for five months in the prior reporting period.

# **Cemeteries and Crematoria Authority**

## **Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022**

### **EXPENSES NOTES**

#### **Note 4. EMPLOYEE AND SUPERANNUATION EXPENSES**

##### **Description and Material Accounting Policies Relating to Employee and Superannuation Expenses**

Employee benefits include:

- Short-term employee benefits such as wages and salaries, annual leave loading and applicable on-costs, if expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related services;
- Other long-term benefits such as long service leave and annual leave; and
- Termination benefits.

On-costs include annual leave, long service leave, superannuation and other costs that are included when employees take annual leave and long service leave.

Employees of the Authority will have different superannuation agreements due to the type of superannuation schemes available at the time of commencing employment, including both defined benefit and defined contribution superannuation scheme arrangements.

For employees who are members of the defined benefit Public Sector Superannuation Scheme (PSS) the Authority makes employer superannuation contribution payments to the Territory Banking Account at a rate determined by the Chief Minister, Treasury and Economic Development Directorate. The Authority also makes productivity superannuation contribution payments on behalf of these employees to the Commonwealth Superannuation Corporation, which is responsible for administration of the schemes.

For employees who are members of defined contribution superannuation schemes (the Public Sector Superannuation Scheme Accumulation Plan (PSSAP) and schemes of employee choice), the Authority makes employer superannuation contribution payment directly to the employees' relevant superannuation fund.

All defined benefit employer superannuation contributions are recognised as expenses on the same basis as the employer superannuation contributions made to defined contributions schemes. The accruing superannuation liability obligations are expensed as they are incurred and extinguished as they are paid.

# Cemeteries and Crematoria Authority

## Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

### Note 4. EMPLOYEE AND SUPERANNUATION EXPENSES – CONTINUED

	2022	2021
	\$'000	\$'000
Wages and Salaries <sup>a</sup>	1,661	1,469
Annual Leave Expense <sup>a</sup>	126	119
Long Service Leave Expense <sup>a</sup>	70	19
Fringe Benefits Tax	23	44
Workers' Compensation Insurance Premium	33	38
Superannuation Contributions to the Territory Banking Account	41	43
Superannuation Contributions to External Providers	182	175
<b>Total Employee and Superannuation Expenses</b>	<b>2,136</b>	<b>1,907</b>
<b>Split of Employee and Superannuation Expenses</b>		
Total Employee Expenses	1,913	1,689
Total Superannuation Expenses	223	218
<b>Total Employee and Superannuation Expenses</b>	<b>2,136</b>	<b>1,907</b>

a. The increase is due to vacant positions in 2021 being filled in 2022.

# Cemeteries and Crematoria Authority

## Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

### Note 5. SUPPLIES AND SERVICES

#### Description and Material Accounting Policies Relating to Supplies and Services

##### *General – Supplies and Services*

Purchases of Supplies and Services generally represent the day-to-day running costs incurred in normal operations, recognised in the reporting period in which these expenses are incurred.

	2022 \$'000	2021 \$'000
Water Charges	71	88
Repairs and Maintenance	314	302
Handling Fees to Funeral Directors	81	68
Insurance and Security	55	50
External and Internal Audit Fees <sup>a</sup>	235	145
Accounting	113	114
Consultants, HR and Legal Fees	214	279
Labour Hire <sup>b</sup>	147	358
Electricity, Gas and Cleaning	85	51
Tools, ICT and Computer Consumables	40	58
Board Fees and Charges	105	121
Other	168	206
<b>Total Supplies and Services</b>	<b>1,628</b>	<b>1,840</b>

- a. The increase is due to additional audits undertaken in accordance with the strategic internal audit plan.
- b. The decrease is due to the engagement of contractors in 2021 to undertake project work for the crematorium and temporarily backfill the CEO and customer service officer positions.

## Cemeteries and Crematoria Authority

### Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

#### Note 6. COST OF GOODS SOLD

##### Description and Material Accounting Policies Relating to Cost of Goods Sold

Burial and Interment – direct costs incurred in the creation of a site for interment, e.g. a mausoleum crypt, a lawn beam, an ashes garden and costs to install a vault in a site and inter a deceased person or ashes.

Plaques and Monuments – cost to procure and install plaques and stone memorials.

Crematorium – costs to procure urns and keepsakes.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Burial and Interment <sup>a</sup>	290	196
Plaques and Monuments	192	176
Crematorium	21	5
<b>Cost of Goods Sold</b>	<b>503</b>	<b>377</b>

a. The increase is mainly due to increased sales of allotments, particularly at the Mausoleum.



# Cemeteries and Crematoria Authority

## Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

### ASSETS NOTES

#### Material Accounting Policies - Assets

##### Assets – Current & Non-Current

Assets are classified as current where they are expected to be realised within 12 months after the reporting date. Assets which do not fall within the current classification are classified as non-current.

### Note 7. CASH AND INVESTMENTS

#### Description and Material Accounting Policies Relating to Cash and Cash Investments

Cash includes Cash at Bank, Cash on Hand and on demand deposits.

The Authority holds bank accounts with the Westpac Banking Corporation as part of whole-of-government banking arrangements. The Authority receives interest on these accounts.

In addition, the Authority held an 'on demand' deposit directly with St. George Bank which has been transferred to Westpac.

The Authority has funds invested in the ACT Public Trustee and Guardian. These funds earned an average floating interest rate of 0.79% (0.95% in 2020-21).

#### (a) Cash and Investments

	2022	2021
	\$'000	\$'000
Cash at Bank <sup>a</sup>	3,175	1,164
Short-Term Bank Deposits <sup>a</sup>	-	952
Public Trustee and Guardian Cash Common Fund	5,039	5,000
<b>Total Cash and Investments</b>	<b>8,214</b>	<b>7,116</b>

- a. The short-term deposit with St George was transferred to Westpac. The increase is mainly due to higher sales of goods and services to customers.

# Cemeteries and Crematoria Authority

## Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

### Note 7. CASH AND INVESTMENTS – CONTINUED

#### (b) Reconciliation of Cash and Investments at the End of the Reporting Period in the Statement of Cash Flows to the Equivalent Items in the Balance Sheet.

	2022 \$'000	2021 \$'000
Total Cash and Investments recorded in the Balance Sheet	8,214	7,116
<b>Cash and Investments at the End of the Reporting Period as Recorded in the Statement of Cash Flows</b>	<b>8,214</b>	<b>7,116</b>

#### (c) Reconciliation of Operating Result to Net Cash Inflows from Operating Activities

	2022 \$'000	2021 \$'000
Operating Result	189	(87)
<b>Add/(Less ) Non-Cash Items</b>		
Depreciation	433	402
Expense of Capital Work in Progress	-	171
Assets Write Off	-	2
Interest-free Borrowings	1	1
<b>Add/(Less) Items Classified as Investing or Financing</b>		
Net (Gain) on Disposal of Assets	(60)	-
<b>Cash Before Changes in Operating Assets and Liabilities</b>	<b>563</b>	<b>489</b>
<b>Changes in Operating Assets and Liabilities</b>		
(Increase)/Decrease in Receivables	(51)	50
Decrease/(Increase) in Inventories	107	(40)
(Increase)/Decrease in Prepayments	(3)	8
Increase in Payables	174	101
Increase in Employee Benefits	99	13
Increase in Contract Liabilities	528	720
<b>Net Changes in Operating Assets and Liabilities</b>	<b>854</b>	<b>852</b>
<b>Net Cash Inflows from Operating Activities</b>	<b>1,417</b>	<b>1,341</b>

## **Cemeteries and Crematoria Authority**

### **Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022**

#### **Note 8. INVENTORIES**

##### **Description and Material Accounting Policies Relating to Inventories**

Inventories include goods and land allocated for interment or memorialisation purposes held for sale, or for consumption in the ordinary course of business operations. It excludes depreciable assets. Inventories are valued at the lower of cost and net realisable value. The cost of land allocated for interment purposes is assigned on the basis of weighted average cost and includes adjacent land and landscaping that add to the amenity of the land for interment.

Net realisable value is determined using the estimated sales proceeds less costs incurred in marketing, selling and distribution to customers.

Inventories acquired for no cost or nominal consideration is measured at current replacement cost at the date of acquisition.

Inventories are classified as either Work in Progress or Finished Goods. Work in Progress includes undeveloped land and expenditure on inventories partially constructed, but not available for sale. Finished Goods are inventories available for sale to customers including land to be used for interment purposes.

Inventories expected to be sold or utilised within 12 months are recorded as current inventories, with the balance as non-current inventories.

# Cemeteries and Crematoria Authority

## Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

### Note 8. INVENTORIES – CONTINUED

	2022 \$'000	2021 \$'000
<b>Current Inventories</b>		
Work in Progress/Undeveloped		
Land: Interment Purposes - Cost	26	-
<b>Total Work In Progress/Undeveloped</b>	<b>26</b>	<b>-</b>
Finished Goods		
Land: Interment Purposes - Cost	30	22
Mausoleum Crypts and Wall Niches - Cost	96	83
Memorials - Cost	1	11
<b>Total Finished Goods</b>	<b>127</b>	<b>116</b>
<b>Total Current Inventories</b>	<b>153</b>	<b>116</b>
<b>Non-Current Inventories</b>		
Work in Progress/Undeveloped		
Land: Interment Purposes - Cost	469	489
<b>Total Work In Progress/Undeveloped</b>	<b>469</b>	<b>489</b>
Finished Goods		
Land: Interment Purposes - Cost	529	492
Mausoleum Crypts and Wall Niches - Cost	1,679	1,840
<b>Total Finished Goods</b>	<b>2,208</b>	<b>2,332</b>
<b>Total Non-Current Inventories</b>	<b>2,677</b>	<b>2,821</b>
<b>Total Inventories</b>	<b>2,830</b>	<b>2,937</b>
<b>Reconciliation of Inventory</b>		
<b>Cost of Sales</b>		
Opening Inventory at the beginning of the Financial Year	2,937	2,896
- Purchases	108	159
- Cost of Sales	(215)	(118)
<b>Closing Inventory at the End of the Financial Year</b>	<b>2,830</b>	<b>2,937</b>

# Cemeteries and Crematoria Authority

## Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

### Note 9. PROPERTY, PLANT AND EQUIPMENT

#### Description and Material Accounting Policies Relating to Property, Plant and Equipment

Property, Plant and Equipment includes the following classes of assets:

- **Land** includes leasehold land and land under roads.
- **Buildings** include office buildings, workshops, crematorium and mausoleum.
- **Infrastructure Assets** are physical assets that typically have a long useful life and consist of a network of components, which enhance the productivity capacity of the economy and supports cemetery services. Infrastructure assets held by the Authority include roadways, landscaping, dams and site improvements.
- **Plant and Equipment** includes various gardening and power tools and office equipment.
- **Motor Vehicles** include motor vehicles held by the Authority.

Revaluations were undertaken by Egan National Valuers (ACT) and Pickles Valuations Pty Limited as at 30 June 2020. A market based direct comparison approach was used for Land. The depreciated replacement cost method was used for Buildings and Infrastructure Assets. The market approach was used for Plant and Equipment and Motor Vehicles.

Land including land under roads: The Authority values land under roads at fair value, which is the market value as estimated by an independent valuer. The valuation takes into account the physical and legal permissible use in addition to the current use, alternative use and heritage status of the land. The value of the land under roads is recognised in the total value of Land recorded in Property, Plant and Equipment.

#### Acquisition and Recognition of Property, Plant and Equipment

Property, Plant and Equipment assets are initially recorded at cost.

Where Property, Plant and Equipment assets are acquired at no cost, or minimal cost, cost is at fair value as at the date of acquisition.

Items of Property, Plant and Equipment with a value greater than \$5,000 are capitalised.

#### Measurement of Property, Plant and Equipment after Initial Recognition

Property, Plant and Equipment assets are measured at fair value.

Property, Plant and Equipment is revalued every three years. However, if at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place. Any Accumulated Depreciation relating to depreciable Property, Plant and Equipment at the date of revaluation is written back against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Property, Plant and Equipment assets are recorded at the market value of similar items or depreciated replacement cost as determined by an independent valuer. In some circumstances, buildings that are purpose built may in fact realise more or less in the market. The Authority uses its understanding of

## **Cemeteries and Crematoria Authority**

### **Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022**

#### **Note 9. PROPERTY, PLANT AND EQUIPMENT – CONTINUED**

##### **Measurement of Property, Plant and Equipment after Initial Recognition - continued**

current market conditions, as well as comparisons to the value of Property, Plant and Equipment at similar organisations to estimate fair value. The fair value of assets is subject to management assessment between valuation reports.

##### **Significant Accounting Judgements and Estimates - Fair Value of Assets**

The Authority has made a significant estimate regarding the fair value of its assets. Land and Buildings have been recorded at the market value of similar properties as determined by an independent valuer. In some circumstances, buildings that are purpose built may in fact realise more or less in the market. Infrastructure Assets have been recorded at fair value based on current replacement cost as determined by an independent valuer. The valuation uses significant judgements and estimates to determine fair value, including the appropriate indexation figure, zoning restrictions and quantum of assets held.

##### **Significant Accounting Judgements and Estimates – Useful Lives of Property Plant and Equipment**

The Authority has made an estimate in determining the useful lives of its Property, Plant and Equipment. The estimation of useful lives of Property, Plant and Equipment is based on the historical experience of similar assets and in some cases has been based on valuations provided by independent valuers. The useful lives are assessed on an annual basis and adjustments are made when necessary.

##### **Impairment of assets**

The Authority assesses, at each reporting date, whether there is any indication that an asset may be impaired. Assets are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

Any resulting impairment losses for Property, Plant and Equipment are recognised as a decrease in the Asset Revaluation Surplus relating to these classes of assets where possible. This is because these asset classes are measured at fair value and have an Asset Revaluation Surplus attached to them. Where the impairment loss is greater than the balance in the Asset Revaluation Surplus for the relevant class of asset, the difference is expensed in the Operating Statement. The carrying amount of the asset is reduced to its recoverable amount.

Non-financial assets that have previously been impaired are reviewed for possible reversal of impairment at each reporting date.

## Cemeteries and Crematoria Authority

### Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

#### Note 9. PROPERTY, PLANT AND EQUIPMENT – CONTINUED

##### Depreciation and Useful Life

Depreciation is applied to physical assets such as Buildings, Infrastructure Assets, and Plant and Equipment. Amortisation is used in relation to intangible assets such as software and licences.

Land has an unlimited useful life and is therefore not depreciated.

All depreciation is calculated after first deducting any residual values which remain for each asset.

Depreciation/Amortisation for non-current assets is determined as follows:

<b>Class of Asset</b>	<b>Depreciation / Amortisation Method</b>	<b>Useful Life (Years)</b>
Buildings	Straight Line	10-100
Infrastructure Assets	Straight Line	10-100
Plant and Equipment	Straight Line	2-50
Motor Vehicles	Diminishing Value	5-10
Computer Software	Straight Line	4

The useful lives of all major assets held are reassessed on an annual basis.

## Cemeteries and Crematoria Authority

### Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

#### Note 9. PROPERTY, PLANT AND EQUIPMENT – CONTINUED

##### Reconciliation of Property, Plant and Equipment - 2021-22

	Land \$'000	Buildings \$'000	Infrastructure Assets \$'000	Plant and Equipment \$'000	Motor Vehicles \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	47	3,119	2,651	1,063	79	6,959
Additions	-	-	-	386	-	386
Depreciation	-	(95)	(131)	(182)	(25)	(433)
Disposals	-	-	-	(11)	-	(11)
<b>Carrying Amount at the End of the Reporting Period</b>	<b>47</b>	<b>3,024</b>	<b>2,520</b>	<b>1,256</b>	<b>54</b>	<b>6,901</b>

Carrying Amount at the End of the Reporting Period, is represented by:

Gross Book Value	47	3,185	2,780	1,504	122	7,638
Accumulated Depreciation	-	(161)	(260)	(248)	(68)	(737)

##### Reconciliation of Property, Plant and Equipment - 2020-21

	Land \$'000	Buildings \$'000	Infrastructure Assets \$'000	Plant and Equipment \$'000	Motor Vehicles \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	47	1,420	2,554	501	122	4,644
Additions	-	1,768	225	726	-	2,719
Depreciation	-	(67)	(128)	(164)	(43)	(402)
Disposals	-	(2)	-	-	-	(2)
<b>Carrying Amount at the End of the Reporting Period</b>	<b>47</b>	<b>3,119</b>	<b>2,651</b>	<b>1,063</b>	<b>79</b>	<b>6,959</b>

Carrying Amount at the End of the Reporting Period, is represented by:

Gross Book Value	47	3,186	2,779	1,227	122	7,361
Accumulated Depreciation	-	(67)	(128)	(164)	(43)	(402)



# Cemeteries and Crematoria Authority

## Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

### Note 9. PROPERTY, PLANT AND EQUIPMENT – CONTINUED

#### Fair Value Hierarchy

The Fair Value Hierarchy below reflects the significance of the inputs used in determining fair value. The Fair Value Hierarchy is made up of the following three levels:

- Level 1 – quoted prices (unadjusted) in active markets for identical assets or liabilities that the Authority can access at the measurement date;
- Level 2 – inputs other than quoted prices included within Level 1 that are observable for asset or liability, either directly or indirectly; and
- Level 3 – inputs that are unobservable for particular assets or liabilities.

Details of Property, Plant and Equipment at fair value and information about the Fair Value Hierarchy as at 30 June are as follows:

	Classification According to the Fair Value Hierarchy		
	Level 2 \$'000	Level 3 \$'000	Total \$'000
<b>2022</b>			
<b>Property, Plant and Equipment at Fair Value</b>			
Land	-	47	47
Buildings	-	3,024	3,024
Infrastructure Assets	-	2,520	2,520
Plant and Equipment	1,256	-	1,256
Motor Vehicles	54	-	54
<b>Total</b>	<b>1,310</b>	<b>5,591</b>	<b>6,901</b>

	Classification According to the Fair Value Hierarchy		
	Level 2 \$'000	Level 3 \$'000	Total \$'000
<b>2021</b>			
<b>Property, Plant and Equipment at Fair Value</b>			
Land	-	47	47
Buildings	-	3,119	3,119
Infrastructure Assets	-	2,651	2,651
Plant and Equipment	1,063	-	1,063
Motor Vehicles	79	-	79
<b>Total</b>	<b>1,142</b>	<b>5,817</b>	<b>6,959</b>

# Cemeteries and Crematoria Authority

## Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

### Note 9. PROPERTY, PLANT AND EQUIPMENT – CONTINUED

#### Valuation Techniques, Inputs and Processes

##### *Level 2 Valuation Techniques and Inputs*

Valuation Technique: the valuation technique used to value Plant and Equipment is the market approach that reflects recent transaction prices for similar Plant and Equipment.

##### *Level 3 Valuation Techniques and Significant Unobservable Inputs*

Valuation Technique: Land where there is no active market or significant restrictions is valued through the market approach.

Significant Unobservable Inputs: selecting land with similar approximate utility. In determining the value of land with similar approximate utility, significant adjustment to market based data was required.

In determining the value of Land, sales of vacant land with a similar specialised nature and similar restrictive zonings and crown lease purpose clauses have been used for the square metre rate. Given the specialised nature of the property including that the land would have limited alternate use is impacted by restrictive zoning and heritage listing, a lower nominal value was deemed appropriate. The land fair value has been significantly reduced to incorporate the market based data.

Valuation Technique: the valuation of Buildings and Infrastructure Assets were measured using the cost or depreciated replacement costs approach.

Significant Unobservable Inputs: estimating the cost to a market participant to construct assets of comparable utility adjusted for obsolescence. For buildings, historical cost per square metre of floor area was also used in measuring fair value. For infrastructure assets the historical costs per cubic metre was also used in measuring fair value. The valuation of Buildings and Infrastructure Assets was performed by comparing prices and other relevant information generated by market transactions involving comparable land and buildings. Regard was taken of the Crown Lease terms and tenure, The Australian Capital Territory Plan and the National Capital Plan, where applicable, as well as current zoning. Regard was given to the age and condition of the assets, their estimated replacement cost and current use. This required the use of data internal from the Authority.

# Cemeteries and Crematoria Authority

## Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

### Note 9. PROPERTY, PLANT AND EQUIPMENT – CONTINUED

#### Valuation Techniques, Inputs and Processes - continued

##### Description of significant unobservable inputs to Level 3 valuations

2022	Valuation technique	Significant unobservable inputs	Range (weighted average)	Sensitivity of fair value measurement to changes in significant unobservable inputs
Buildings	Current Replacement Cost	Direct Cost per square metre	\$660-\$5 124/m <sup>2</sup> (\$2 892)	A significant increase or decrease in direct costs per square metre adjustment would result in a significantly higher or lower fair value.
		Useful life of buildings	35-125 years (80 years)	A significant increase or decrease in the estimated useful life of the assets would result in a significantly higher or lower valuation.
Infrastructure (Roads)	Current Replacement Cost	Direct Cost per square metre	\$40-\$500/m <sup>2</sup> (\$270)	A significant increase or decrease in direct costs per square metre adjustment would result in a significantly higher or lower fair value.
		Useful life of roads	25-50 years (38 years)	A significant increase or decrease in the estimated useful life of the assets would result in a significantly higher or lower valuation.
Infrastructure (Landscaping)	Current Replacement Cost	Direct Cost per square metre	\$3-\$5/m <sup>2</sup> (\$4)	A significant increase or decrease in direct costs per square metre adjustment would result in a significantly higher or lower fair value.
		Useful life of landscaping	100 years	A significant increase or decrease in the estimated useful life of the assets would result in a significantly higher or lower valuation.

The above table states that assets are valued using current replacement cost, yet the assets in the financial statements are valued using fair value. The fair value is calculated using depreciated current replacement cost.

# Cemeteries and Crematoria Authority

## Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

### Note 9. PROPERTY, PLANT AND EQUIPMENT – CONTINUED

Fair Value Measurements using Significant Unobservable Inputs (Level 3)

	Land	Buildings	Infrastructure Assets
	\$'000	\$'000	\$'000
<b>2022</b>			
<b>Fair Value at the Beginning of the Reporting Period</b>	47	3,119	2,651
Depreciation	-	(95)	(131)
<b>Fair Value at the End of the Reporting Period</b>	<b>47</b>	<b>3,024</b>	<b>2,520</b>
<b>2021</b>			
<b>Fair Value at the Beginning of the Reporting Period</b>	47	1,420	2,554
Additions	-	1,768	225
Depreciation	-	(67)	(128)
Disposals	-	(2)	-
<b>Fair Value at the End of the Reporting Period</b>	<b>47</b>	<b>3,119</b>	<b>2,651</b>

# Cemeteries and Crematoria Authority

## Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

### LIABILITIES NOTES

#### Material Accounting Policies - Liabilities

#### Liabilities – Current and Non-Current

Liabilities are classified as current when they are due to be settled within 12 months after the reporting date or the Authority does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Liabilities which do not fall within the current classification are classified as non-current.

### Note 10. PAYABLES AND CONTRACT LIABILITIES

#### Description and Material Accounting Policies Relating to Payables and Contract Liabilities

Payables are initially recognised at fair value based on the transaction cost and subsequent to initial recognition at amortised cost, with any adjustments to the carrying amount being recorded in the Operating Statement. All amounts are normally settled within thirty days after the invoice date.

A contract liability is recorded when an amount of consideration is received from customers prior to the Authority meeting its performance obligations for providing goods or services under contract with customers.

	2022 \$'000	2021 \$'000
<b>Current Payables and Contract Liabilities</b>		
Trade Payables	28	247
Accrued Payables	109	81
Perpetual Care Trust Payables	350	-
Goods and Services Tax Payable	168	153
Amounts Received Related to Contracts with Customers for Goods and Services where the Performance Obligations has not yet been Satisfied	9,636	9,108
<b>Total Current Payables and Contract Liabilities</b>	<b>10,291</b>	<b>9,589</b>
<b>Total Payables and Contract Liabilities</b>	<b>10,291</b>	<b>9,589</b>
 Revenue Recognised that was Included in the Contract Liability Balance at the Beginning of the Reporting Period	 463	 398

# Cemeteries and Crematoria Authority

## Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

### Note 10. PAYABLES AND CONTRACT LIABILITIES – CONTINUED

	2022 \$'000	2021 \$'000
<b>Split of Payables and Contract Liabilities</b>		
Current Payables	655	481
Amounts Received Related to Contracts with Customers for Goods and Services where the received Performance Obligations has not yet been Satisfied	9,636	9,108
<b>Total Payables and Contract Liabilities</b>	<b>10,291</b>	<b>9,589</b>

#### Payables are aged as follows:

Not Overdue	655	481
<b>Total Payables</b>	<b>655</b>	<b>481</b>

#### Estimates of when Contract Liabilities will be Recognised as Revenue:

Estimated Contract Liabilities Recognised as Revenue within 12 Months	405	401
Estimated Contract Liabilities Recognised as Revenue after 12 Months	9,231	8,707
<b>Total Contract Liabilities</b>	<b>9,636</b>	<b>9,108</b>

### Note 11. EMPLOYEE BENEFITS

#### Description and Material Accounting Policies Relating to Employee Benefits Liabilities

##### WAGES AND SALARIES

Accrued Wages and Salaries are measured at the amount that remains unpaid to employees at the end of the reporting period.

##### ANNUAL AND LONG SERVICE LEAVE

Annual and Long Service Leave including applicable on-costs that are not expected to be wholly settled before 12 months after the end of the reporting period when the employees render the related service, are measured at the present value of estimated future payments to be made in respect of services provided by employees up to the end of the reporting period. Consideration is given to the future wage and salary levels, experience of employee departures and periods of service. At the end of each reporting period, the present value of future Annual Leave and Long Service Leave payments is estimated using market yields on Commonwealth Government bonds with terms to maturity that match, as closely as possible, the estimated future cash flows.

# **Cemeteries and Crematoria Authority**

## **Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022**

### **Note 11. EMPLOYEE BENEFITS – CONTINUED**

#### **ANNUAL AND LONG SERVICE LEAVE – CONTINUED**

Annual Leave liabilities have been estimated on the assumption they will be wholly settled within three years. In 2021-22 the rates used to estimate the present value of future obligations for:

- Annual Leave is 101.8% (100.2% in 2020-21); and
- Long Service Leave is 95.3% (108.7% in 2020-21).

The Long Service Leave liability is estimated with reference to the minimum period of qualifying service. For employees with less than the required minimum period of seven years of qualifying service, the probability that employees will reach the required minimum period has been taken into account in estimating the provision for Long Service Leave and applicable on-costs.

The Provision for Annual Leave and Long Service Leave includes estimated on-costs. As these on-costs only become payable if the employee takes annual and Long Service Leave while in-service, the probability that employees will take Annual and Long Service Leave while in service has been taken into account in estimating the liability for on-costs.

Annual Leave and Long Service Leave liabilities are classified as current liabilities in the Balance Sheet where there are no unconditional rights to defer the settlement of the liability for at least 12 months. Conditional Long Service Leave liabilities are classified as non-current because the Authority has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

#### **SIGNIFICANT JUDGEMENTS AND ESTIMATES – EMPLOYEE BENEFITS**

Significant judgements have been applied in estimating the liability for Employee Benefits. The estimated liability for Annual and Long Service Leave requires a consideration of the future wage and salary levels, experience of employee departures, probability that leave will be taken in service and periods of service. The estimate also includes an assessment of the probability that employees will meet the minimum service period required to qualify for Long Service Leave and that on-costs will become payable.

The significant judgements and assumptions included in the estimation of Annual and Long Service Leave liabilities include an assessment by an actuary. The Australian Government Actuary performed this assessment in December 2021, with the next review expected to be undertaken by early 2025.

# Cemeteries and Crematoria Authority

## Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

### Note 11. EMPLOYEE BENEFITS – CONTINUED

	2022 \$'000	2021 \$'000
<b>Current Employee Benefits</b>		
Annual Leave	232	206
Long Service Leave	318	241
Accrued Salaries	38	31
Other Employee Benefits	5	4
<b>Total Current Employee Benefits</b>	<b>593</b>	<b>482</b>
<b>Non-Current Employee Benefits</b>		
Long Service Leave	18	30
<b>Total Non-Current Employee Benefits</b>	<b>18</b>	<b>30</b>
<b>Total Employee Benefits <sup>a</sup></b>	<b>611</b>	<b>512</b>
<b>Estimate of When Leave is Payable</b>		
<b>Estimated Amount Payable within 12 Months</b>		
Annual Leave	122	115
Long Service Leave	62	75
Accrued Salaries	38	31
Other Employee Benefits	5	4
<b>Total Employee Benefits Payable within 12 Months</b>	<b>227</b>	<b>225</b>
<b>Estimated Amount Payable after 12 Months</b>		
Annual Leave	110	91
Long Service Leave	274	196
<b>Total Employee Benefits Payable after 12 Months</b>	<b>384</b>	<b>287</b>
<b>Total Employee Benefits</b>	<b>611</b>	<b>512</b>
Full-time equivalent employees as at 30 June	19	17

- a. The increase is due to additional staff employed, salary increases and the transfer of employee benefits for a new employee.



# **Cemeteries and Crematoria Authority**

## **Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022**

### **Note 12. FINANCIAL INSTRUMENTS**

#### **Material Accounting Policies Relating to Financial Instruments**

##### **Interest Rate Risk**

Interest Rate Risk is the risk that fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

A significant portion of financial assets are held in floating interest rate arrangements. Interest rate risk for these assets is managed by only investing in floating interest rate investments that are low risk.

The Authority is exposed to movements in interest receivable. Interest rates increased and an increase in the average cash balances led to the Authority receiving increased interest revenue.

The borrowings under Carbon Neutral Government Fund are interest free. All other financial liabilities are non-interest bearing, therefore the Authority is not exposed to movements in interest payable.

There have been no changes in risk exposure or processes for managing risk since the last reporting period.

##### *Sensitivity Analysis*

A sensitivity analysis has not been undertaken for the interest rate risk of the Authority as it has been determined that the possible impact on income and expenses or total equity from fluctuations in interest rates is immaterial.

##### **Credit Risk**

Credit Risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Authority's credit risk is limited to the amount of the financial assets it holds net of any allowance for impairment. The Authority expects to collect all financial assets that are not past due or impaired.

The Authority holds its cash and cash equivalents with the Westpac Banking Corporation and the Public Trustee and Guardian for the ACT. There is insignificant credit risk for funds held with the Westpac Banking Corporation and the ACT Public Trustee and Guardian. The Authority manages credit risk by investing only with Approved Deposit Funds (funds that are regulated by the Australian Prudential Regulation Authority (APRA)).

There have been no significant changes in credit risk exposure or processes for managing credit risk since the last reporting period.

# Cemeteries and Crematoria Authority

## Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

### Note 12. FINANCIAL INSTRUMENTS – CONTINUED

#### Liquidity Risk

Liquidity Risk is the risk that the Authority will encounter difficulties in meeting obligations associated with its liabilities that are settled by delivering cash or another financial asset.

The Authority has expanded its business to include a crematorium. This is expected to improve its liquidity in the future.

#### Fair Value of Financial Assets and Financial Liabilities

The carrying amount of Financial Assets and Financial Liabilities at the end of the reporting period are:

	Carrying Amount 2022 \$'000	Carrying Amount 2021 \$'000
<b>Financial Assets</b>		
Cash and Cash Equivalents	8,214	7,116
Receivables	106	68
<b>Total Financial Assets</b>	<b>8,320</b>	<b>7,184</b>
<b>Financial Liabilities</b>		
Payables	28	247
Contract Liabilities	9,636	9,108
Borrowings	21	24
<b>Total Financial Liabilities</b>	<b>9,685</b>	<b>9,379</b>

The fair value of financial assets and financial liabilities approximates their carrying amount.

Non-Interest Bearing amounts reflected as Receivables is calculated by taking the total Receivable amounts less Goods and Services Tax Receivable and Accrued Receivables.

Non-Interest Bearing amounts reflected as Payables are calculated by taking the total Payable amounts less Goods and Services Tax Payable and Accrued Payables.

# Cemeteries and Crematoria Authority

## Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

### Note 12. FINANCIAL INSTRUMENTS – CONTINUED

The following tables set out the Authority's maturity analysis for the Financial Liabilities as well as the exposure to interest rates, including the weighted average interest rates by maturity period. All amounts appearing in the following maturity analysis are shown on an undiscounted cash flow basis.

	Note No.	Weighted Average Effective Interest Rate %	Non-Interest Bearing \$'000	Total \$'000
<b>At 30 June 2022</b>				
<b>Financial Liabilities</b>				
Payables	10		28	28
Contract Liabilities	10		9,636	9,636
Borrowings			21	21
<b>Total Financial Liabilities</b>			<b>9,685</b>	<b>9,685</b>

### At 30 June 2021

<b>Financial Liabilities</b>				
Payables	10		247	247
Contract Liabilities	10		9,108	9,108
Borrowings			24	24
<b>Total Financial Liabilities</b>			<b>9,379</b>	<b>9,379</b>

# Cemeteries and Crematoria Authority

## Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

### Note 13. RELATED PARTY DISCLOSURES

A related party is a person who controls or has significant influence over the reporting entity, or is a member of the Key Management Personnel (KMP) of the reporting entity or its parent entity, and includes their close family members and entities in which the KMP and/or their close family members individually or jointly have controlling interests.

KMP are those persons having authority and responsibility for planning, directing and controlling the activities of the Authority, directly or indirectly.

KMP of the Authority are the Portfolio Minister, the Authority Board Members and the Chief Executive Officer.

The Head of Service and the ACT Executive comprising the Cabinet Ministers are KMP of the ACT Government and therefore related parties of the Authority.

This Note does not include typical citizen transactions between the KMP and the Authority that occur on terms and conditions no different to those applying to the general public.

#### (A) CONTROLLING ENTITY

The Authority is an ACT Government controlled entity.

#### (B) KEY MANAGEMENT PERSONNEL

##### Compensation of Key Management Personnel

Compensation of all Cabinet Ministers, including the Portfolio Minister, is disclosed in the note on related party disclosures included in the ACT Executive's Financial Statements for the year ended 30 June 2022.

Compensation of the Head of Service is included in the note on related party disclosures included in the Chief Minister, Treasury and Economic Development Directorate's (CMTEDD) Financial Statements for the year ended 30 June 2022.

Compensation by the Authority to KMP is set out below.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Short-term employee benefits	175	255
Post employment benefits	25	11
Other long-term benefits	6	7
Termination benefits	73	-
Board member fees	86	96
<b>Total Compensation by The Authority to KMP</b>	<b>365</b>	<b>370</b>

## **Cemeteries and Crematoria Authority**

### **Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022**

#### **Note 13. RELATED PARTY DISCLOSURES – CONTINUED**

##### **(C) TRANSACTIONS WITH OTHER ACT GOVERNMENT CONTROLLED ENTITIES**

The Authority has entered into transactions with other ACT Government entities in 2022 and 2021 consistent with day-to-day business operations provided under varying terms and conditions. The notes to the Financial Statements provide the details of transactions with other ACT Government Entities. Below is a summary of the material transactions with other ACT Government Entities.

##### *Expenses*

- Supplies and Services (Note 5) – The Authority paid \$0.090m in 2022 to the ACT Audit Office for audit services, paid \$0.113m to Transport Canberra and City Services Directorate for financial services, paid \$0.074m in 2022 to Icon Water, Roads ACT and EPSDD for the supply of water, pays insurance premiums to the ACT Insurance Authority, pays ACT Property Group for building maintenance and pays Shared Services for IT services and equipment.

## **Cemeteries and Crematoria Authority**

### **Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022**

#### **Note 14. BUDGETARY REPORTING**

##### **SIGNIFICANT JUDGEMENTS AND ESTIMATES**

Significant judgements have been applied in determining what variances are considered 'major variances'. Variances are considered major if both of the following criteria are met:

- the line item is a significant line item: where either the line item actual amount accounts for more than 10% of the relevant associated category (Income, Expenses and Equity totals) or more than 10% of the sub-element (e.g. Current Liabilities and Receipts from Operating Activities totals) of the Financial Statements; and
- the variances (original budget to actual) are greater than plus (+) or minus (-) 10% and \$500,000 of the budget for the financial statement line item.

Original Budget refers to the amounts presented to the Legislative Assembly in the original 2021-22 Budgeted Financial Statements.

## Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

### Note 14. BUDGETARY REPORTING – CONTINUED

Balance Sheet Line Item	Actual 2022 \$'000	Original Budget 2022 \$'000	Variance		Variance Explanation
			\$'000	%	
Cash and Cash Equivalents	8,214	7,123	1,091	15	The variance is predominantly due to: a) higher sales of goods and services to customers; and b) lower employee costs as a result of vacant positions.

### Statement of Cash Flows Line Item

#### Receipts

Sales of Goods and Services from Contracts with Customers	5,491	4,916	575	12	The increase is due to higher than budgeted revenue from pre-purchased allotment sales, higher than budgeted interments (at need) and a favourable product mix.
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## Cemeteries and Crematoria Authority

### Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2022

#### Note 15. COMMITMENTS

The amount shown in the Commitments Note is inclusive of Goods and Services Tax.

##### Other Commitments

Other commitments contracted at reporting date but not recognised as liabilities, are payable as follows:

	2022 \$'000	2021 \$'000
Within one year <sup>a</sup>	1	195
Later than one year but not later than five years	-	-
Later than five years	-	-
<b>Total Other Commitments</b>	<b>1</b>	<b>195</b>

a. A commitment was made in 2021 to purchase a replacement backhoe.





## Capital Works

Table 48: Property, plant and equipment capital expenditure

Description	Actual (\$,000)	Budget (\$,000)	Variance (\$,000)
Infrastructure Assets	0	70	(70)
Plant and Equipment	386	261	125
Total	386	331	55

Table 49: Other Capital Expenditure

Project	Status	Value (\$,000)		Expenditure (\$,000)		
		Original	Revised	2020-21	2021-22	Total
Construction of crematorium	Completed	0	0	2,692	0	2,692

## Asset Management

The Authority is a self-funding statutory authority managing all cemeteries related infrastructure to provide an efficient and reliable service to the community.

A full review was conducted in 2021-22 and is currently being revised.

The Authority's Strategic Asset Management Plan (SAMP) plans maintenance for all assets. The purpose of the SAMP is to provide a reference document for the financial and operational asset management of all asset groups owned and managed by the Authority. The SAMP includes asset data and financial information as at 30 June 2021.

The SAMP outlines current and expected levels of service for the delivery of maintenance services and capital works programs in detail. The expected levels of service are determined by a thorough analysis of service objectives, future demand, feedback from community consultations, ACT's population trends and the availability of resources.

The revised SAMP will report on a detailed lifecycle management of all critical asset groups and the budget required to maintain the Authority's assets at an operational level that meets relevant Australian national standards throughout their useful life.

## Asset Portfolio

The Authority's portfolio comprises significant landscaping, cemetery and crematorium assets including administrative and operational buildings.

### Cemeteries and crematoria under management

- > Gungahlin Cemetery, Mitchell
- > Woden Cemetery, Phillip
- > Woden Mausoleum, Phillip
- > Hall Cemetery, Hall
- > Gungahlin Crematorium, Mitchell

### Major Assets Gungahlin

- > Burial Areas and associated landscaping
- > Crematorium
- > Office Complex
- > 'Stringybark Room' Memorial Hall Complex
- > Public Toilets
- > Works Depots
- > Sheds and Carports
- > Roads and Paving
- > Fences
- > Dams
- > Memorial Walls and Outdoor Chapel
- > Irrigation System for turf and landscaping including Dam and Bore Pumping Systems

### **Major assets Woden**

- > Burial Areas and associated landscaping
- > Caretaker's Cottage
- > Waiting Rooms and Public Toilets
- > Works Depots
- > Sheds and Carports
- > Roads and Paving
- > Fences
- > Mausoleum
- > Landscaping and Irrigation
- > Major Assets Hall
- > Burial Areas, and associated landscaping and fencing

### **Asset Management**

- > Total value of Authority managed assets as at 30 June 2022: \$9.73m (million)
- > Summary of major assets: Inventories \$2.83m, Buildings \$3.03m, Infrastructure assets \$2.52m, plant and equipment \$1.31m
- > Summary of asset audits conducted during 2021-22: Independent condition assessment of all asset classes completed.

### **Assets added to Authority's asset register during 2021-22**

- > 2 Backhoes, Security cameras

### **Assets removed from Authority's asset register during 2021-22**

- > 2 Backhoes, Tractor

### **Assets maintenance and upgrades for 2021-22**

- > Value of repairs and maintenance to buildings \$30,000 (1% of asset replacement value)
- > Value of repairs and maintenance to Plant & Equipment \$84,000 (6.4% of asset replacement value)

- > Value of repairs and maintenance to infrastructure assets \$157,000 (6.2% of asset replacement value)

## **Government Contracting**

The Authority is self-funded and manages its own procurement and contracting activities in-house with assistance from TCCS as required. It maintains a preferred supplier register and uses a number of small contractors for specialist services that inhouse staff cannot provide. A full break down of expenditure is available in the financial statements.

The Authority has no supplier contracts listed on the ACT Government Contracts Register which records ACT Government Contracts with suppliers of goods, services and works with a value of \$25,000 or more. Accordingly, the Authority has no information to report on the Aboriginal and Torres Strait Islander Procurement Policy (ATSIPP) three performance measures.

The Authority received no exemptions in 2021-22 from the secure local jobs code requirements under section 22G of the *Government Procurement Act 2001*.

During 2021-22, the Authority spent a total of \$55,860 through the Creative Services Panel. This includes the implementation of a Strategic Communications and Marketing Plan to align with the re-branding of Canberra Memorial Parks.

## INDEPENDENT LIMITED ASSURANCE REPORT

### To the Members of the ACT Legislative Assembly

#### Conclusion

I have undertaken a limited assurance engagement on the statement of performance of the Cemeteries and Crematoria Authority (Authority) for the year ended 30 June 2022.

Based on the procedures performed and evidence obtained, nothing has come to my attention to indicate the results of the accountability indicators reported in the statement of performance for the year ended 30 June 2022 are not in agreement with the Authority's records or do not fairly reflect, in all material respects, the performance of the Authority, in accordance with the *Financial Management Act 1996*.

#### Basis for conclusion

I have conducted the engagement in accordance with the Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*. My responsibilities under the standard and legislation are described in the 'Auditor-General's responsibilities' section of this report.

I have complied with the independence and other relevant ethical requirements relating to assurance engagements, and the ACT Audit Office applies Australian Auditing Standard ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, Other Assurance Engagements and Related Services Engagements*.

I believe that sufficient and appropriate evidence was obtained to provide a basis for my conclusion.

#### Authority's responsibilities for the statement of performance

The Governing Board of the Authority is responsible for:

- preparing and fairly presenting the statement of performance in accordance with the *Financial Management Act 1996* and *Financial Management (Statement of Performance Scrutiny) Guidelines 2019*; and
- determining the internal controls necessary for the preparation and fair presentation of the statement of performance so that the results of accountability indicators and accompanying information are free from material misstatements, whether due to error or fraud.

#### Auditor-General's responsibilities

Under the *Financial Management Act 1996* and *Financial Management (Statement of Performance Scrutiny) Guidelines 2019*, the Auditor-General is responsible for issuing a limited assurance report on the statement of performance of the Authority.

My objective is to provide limited assurance on whether anything has come to my attention that indicates the results of the accountability indicators reported in the statement of performance are not in agreement with the Authority's records or do not fairly reflect, in all material respects, the performance of the Authority, in accordance with the *Financial Management Act 1996*.

In a limited assurance engagement, I perform procedures such as making inquiries with representatives of the Authority, performing analytical review procedures and examining selected evidence supporting the results of accountability indicators. The procedures used depend on my judgement, including the assessment of the risks of material misstatement of the results reported for the accountability indicators.

#### **Limitations on the scope**

The procedures performed in a limited assurance engagement are less in extent than those required in a reasonable assurance engagement and consequently the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, I do not express a reasonable assurance opinion on the statement of performance.

This limited assurance engagement does not provide assurance on the:

- relevance or appropriateness of the accountability indicators reported in the statement of performance or the related performance targets;
- accuracy of explanations provided for variations between actual and targeted performance due to the often subjective nature of such explanations; or
- adequacy of controls implemented by the Authority.



Ajay Sharma

Assistant Auditor-General, Financial Audit

28 September 2022

**Cemeteries and Crematoria Authority**  
**Statement of Performance**  
**For the Year Ended 30 June 2022**

**Statement of Responsibility**

In my opinion, the Statement of Performance is in agreement with the records of the Cemeteries and Crematoria Authority (the Authority) and fairly reflects the service performance of the Authority for the year ended 30 June 2022 and also fairly reflects the judgements exercised in preparing it.

A handwritten signature in black ink, appearing to read 'Neale Guthrie', with a stylized flourish at the end.

Neale Guthrie  
Chair of the Board  
15 July 2022

# Cemeteries and Crematoria Authority

## Statement of Performance

### For the Year Ended 30 June 2022

#### Key Performance Indicators

	2021-22 Targets	2021-22 Actual Result	% Variance from Original Target	Explanation of Material Variances > = 5%
a. Percentage of deaths in the ACT that inter human remains at an Authority Cemetery	35%	35%	0%	-
b. Share of cremations performed in the ACT	20%	23%	15%	Cremation numbers better than business case
c. Level of client and stakeholder satisfaction with Canberra Cemeteries	98%	97%	-1%	-
d. Level of matters raised by unsatisfied clients and stakeholders resolved by Canberra Cemeteries operations	100%	100%	0%	-
e. Average number of years of supply of interment spaces for major denominational groups	4	4	0%	-

The above accountability indicators were reviewed by the ACT Audit Office in accordance with the *Financial Management Act 1996*.

#### Explanation of Accountability Indicators

a) Death statistics are sourced from the Australian Bureau of Statistics 3302.0 - Deaths, Australia (latest available released 29/09/2021). This data reflects statistics to 31 December 2020. The number of clients choosing to do business with the Authority was 877. This is the actual numbers of burials and cremations for the year ending 30 June 2022. This represents 35 percent of the estimated number of deaths.

b) Death statistics are sourced from the Australian Bureau of Statistics 3302.0 - Deaths, Australia (latest available released 29/09/2021). This data reflects statistics to 31 December 2020. Cremations conducted by Canberra Memorial Parks were 377 in 2021-22 representing 23% of total cremations (Total deaths less burials). Previously, this performance measure utilised newspaper death notices as the data source. The use of this medium has declined, and often does not identify burial or cremation, resulting in using the Australian Bureau of Statistics 3302.0, as the data source.

c) Client Satisfaction. The post burial survey is sent to families following each burial as part of a pack of other documents, on an opt-out basis. When completing an Application for Burial, the applicant is asked tick the box if they "do not wish to receive a post service survey". Surveys are not sent to those who do not wish to take part. Surveys comprise five questions covering customer service, burial

**Cemeteries and Crematoria Authority**  
**Statement of Performance**  
**For the Year Ended 30 June 2022**

arrangements and cemetery presentation in a five-tier rating format. Only satisfactory and above are counted towards satisfaction result.

Stakeholder Satisfaction is obtained by conducting a survey of funeral directors who regularly access services the Authority provides. The survey asks them to provide an overall assessment of the Authority's performance as a percentage. An average score is calculated from the responses. This year four funeral directors provided a response with an average result of 100 percent.

Client satisfaction and stakeholder satisfaction are averaged, the result for the reporting period was 97 percent.

d) Details are extracted from customer service database on matters raised by clients and other stakeholders which are used to manage and track the progress of action taken to remedy issues. This includes follow up with complainants where required. In 2021-22 all matters raised were resolved.

e) Number of years of supply of interment space is calculated using inventory data and other information, such as survey plans on future allotments, compared to the expected number of burials per denomination. The Authority's Board believes that the target number of years (4) provides adequate time for planning and installation of new areas as required. Falling below this target level increases the risk that there will be insufficient spaces in the future.



# GLOSSARY

Acronym/Abbreviation	Term
<b>ACTIA</b>	ACT Insurance Authority
<b>ACTPS</b>	ACT Public Sector
<b>ARins</b>	Attraction and Retention Incentives
<b>ASBA</b>	Australian School-Based Apprenticeships
<b>AVBC</b>	Australasian Veterinary Boards Council
<b>BA</b>	Building Applications
<b>CDS</b>	Container Deposit Scheme
<b>CMTEDD</b>	Chief Ministers, Treasury and Economic Development Directorate
<b>DA</b>	Development Applications
<b>EBAs</b>	Enterprise Bargaining Agreements
<b>EPSDD</b>	Environment, Planning and Sustainable Development Directorate
<b>FOGO</b>	Food organics and garden organics
<b>Guidesign</b>	Software for designing roadway and highway signs
<b>GPT</b>	Gross Pollutant Trap; a screen to capture items like plastic bottles found in stormwater
<b>HRC</b>	Human Rights Commission
<b>HSR</b>	Health and Safety Representatives
<b>JACS</b>	Justice and Community Safety Directorate
<b>LANN</b>	Land Access and Activity Notices
<b>LGBTIQA+</b>	Lesbian, Gay, Bi-sexual, Transgender, Intersex, Queer/Questioning, Asexual, Plus
<b>Luminaire</b>	Term describing a complete lighting unit on a streetlight
<b>MWh</b>	Megawatt-hour
<b>MUARC</b>	Monash University Accident Research Centre
<b>MRF</b>	Material Recovery Facility
<b>PHEV</b>	Plug-in Hybrid Electric Vehicle
<b>RAP</b>	Reconciliation Action Plan
<b>RED</b>	Respect, Equity and Diversity Framework
<b>SAMP</b>	Strategic Asset Management Plan
<b>SERBIR</b>	Senior Executive Responsible for Business Integrity Risk
<b>TCCS</b>	Transport Canberra and City Services Directorate
<b>WHS</b>	Work Health and Safety
<b>'Zero turn' mower</b>	A type of ride-on grass mower which turns and spins on caster wheels and allow better manoeuvrability

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