ACT Government

Territory and Municipal Services

2014–15 Annual Report

Volume 1

ACT Government

Territory and Municipal Services

Annual Report 2014–15

Volume 1: Territory and Municipal Services
ACT Veterinary Surgeons Board
Animal Welfare Authority

Territory and Municipal Services acknowledges the Ngunnawal people as the traditional owners and custodians of the Canberra region and that the region is also an important meeting place and significant to other Aboriginal groups. We respect the Aboriginal and Torres Strait Islander people, their continuing culture, and the contribution they make to the Canberra region and the life of our city.

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Corporate and Business Enterprises Division
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ACT Government
Territory and Municipal Services

Mr Shane Rattenbury, MLA
Minister for Territory and Municipal Services
ACT Legislative Assembly
London Circuit
CANBERRA CITY ACT 2601

Mr Mick Gentleman, MLA
Minister for Roads and Parking
ACT Legislative Assembly
London Circuit
CANBERRA CITY ACT 2601

Dear Ministers

Transmittal Certificate

The Territory and Municipal Services (TAMS) Directorate's Annual Report 2014–15 has been prepared under section 5(1) of the *Annual Reports (Government Agencies) Act 2004* and in accordance with the requirements of the Annual Report Directions and other legislation applicable to the preparation of the annual reports.

I certify that information in the attached annual 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 Directorate during the period 1 July 2014 to 30 June 2015 has been included.

I hereby certify that fraud prevention has been managed in accordance with Public Sector Management Standards, part two.

The report has been produced in two volumes:

- Volume 1 contains the annual report of TAMS and the annexed reports of the Animal Welfare Authority and the ACT Veterinary Surgeons Board
- Volume 2 contains the annual report of the ACT Public Cemeteries Authority.

These public authorities are referred to in TAMS' report but further, specific information will be found in these authorities annexed reports.

Section 13 of the *Annual Reports (Government Agencies) Act 2004* requires that you cause a copy of the report to be laid before the Legislative Assembly within four months of the end of the financial year.

Yours sincerely

Gary Byles
Director-General

29 September 2015

GPO Box 158 Canberra ACT 2601 | phone: 132281 | www.act.gov.au

About this report

The Territory and Municipal Services (TAMS) Directorate Annual Report 2014–15 is published in two volumes.

Volume 1 contains the report of the Territory and Municipal Services Directorate and the annexed reports of the ACT Veterinary Surgeons Board and the Animal Welfare Authority

Volume 2 contains the report of the ACT Public Cemeteries Authority.

The contents pages and alphabetical index of this document will help you navigate to specific information in the report, while the compliance statement lists the annual reporting requirements for 2014–15 and the page numbers where the information appears.

All data included in this report has been sourced from the ACT Government unless otherwise indicated.

Accessibility

TAMS is committed to making its information accessible to as many people as possible. This report is available as a printed document and as an accessible PDF on our website at: **www.tams.act.gov.au**

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

Canberra Blind Society: T (02) 62474580

National Relay Service: T 133677

Translating and Interpreting Service: T 131450

For other sources of information:

T 132281 **Access Canberra** or visit one of Access Canberra's shopfronts at Belconnen, Dickson, Gungahlin, Tuggeranong or Woden for a range of printed publications. Alternatively, you can access one of these websites.

www.tams.act.gov.au

www.act.gov.au

www.action.act.gov.au

www.archives.act.gov.au

www.bookings.act.gov.au

www.canberracemeteries.com.au

www.accesscanberra.act.gov.au

www.directory.act.gov.au

www.library.act.gov.au

www.librarycatalogue.act.gov.au

www.nationalarboretum.act.gov.au

www.territoryrecords.act.gov.au

www.tidbinbilla.com.au

www.transport.act.gov.au

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The Big Picture: Overview of TAMS

Our Responsibilities
Our Structure
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Outlook for 2015–16

Our Responsibilities

Territory and Municipal Services (TAMS) plays a key role in building and maintaining Canberra's social, cultural and economic capital. We provide healthy living spaces for the enjoyment of the people of Canberra and we ensure the ACT's natural and cultural environments are protected, preserved and enhanced. We deliver a diverse range of services to the community including infrastructure maintenance and management of Territory assets including recreational facilities.

TAMS is responsible for planning, building and maintaining roads, stormwater infrastructure, bridges, cycling and community paths and the streetlight network. We deliver public transport through ACTION buses; provide public library services; and collect and recycle household and other waste through ACT NOWaste. TAMS provides operational and strategic management of parks and reserves across the ACT including the National Arboretum Canberra, Tidbinbilla Nature Reserve, Namadgi National Park and Canberra Nature Park as well as promoting their recreational, educational and scientific use.

As a regulator, TAMS ensures compliance with Territory and national standards. We support the appropriate use, management and conservation of unleased and urban public lands and open spaces as well as Canberra's extensive urban forest. We also process land development applications; manage biosecurity issues and domestic animal control and welfare; issue permits for public land use; and deliver city ranger services.

Capital Linen Service and Yarralumla Nursery are managed by TAMS and we also have administrative responsibility for the ACT Veterinary Surgeons Board, the Animal Welfare Authority and the ACT Public Cemeteries Authority which operates Woden, Gungahlin and Hall cemeteries. The annual report of the ACT Veterinary Surgeons Board and the Animal Welfare Authority appear as annexed reports to this volume and that of ACT Public Cemeteries Authority is published in Volume 2 of this report.

To ensure services meet community needs and expectations TAMS engages and consults with customers using a variety of mechanisms such as letterbox drops, online and hard copy surveys, information displays at shopping centres and community meetings and drop in consultations.

During the year there were a number of machinery of government changes which saw ACT Property Group and Canberra Connect transfer from TAMS to the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) on 7 July 2014 and 15 December 2014 respectively. Their reports for 2014–15 will appear in the annual report of CMTEDD[1]. In addition, responsibility for the National Arboretum Canberra was transferred from the Chief Minister to the Minister for the Territory and Municipal Services, Mr Shane Rattenbury, MLA on 7 July 2014.

On 21 January 2015 new ministerial arrangements came into effect which saw Mr Mick Gentleman, MLA taking responsibility for roads and parking. Roads are part of TAMS Output 1.2 Roads and Sustainable Transport.

1 Note that financial information for ACT Property Group and Canberra Connect are reported in TAMS financial statements for the period prior to transfer to CMTEDD.

One Team—Many Services—Great Results	
Vision	A high performing responsive TAMS working to make Canberra Australia's most liveable city
Values	Respect Integrity Collaboration Innovation
Goals	Deliver great services Bring out the best in our people Work smartly and efficiently Better community engagement Be responsive
Clients and stakeholders	Chief Minister Minister for Territory and Municipal Services Minister for Roads and Parking ACT Legislative Assembly ACT Government directorate's ACT residents Visitors to the ACT ACT businesses Community organisations and peak representative groups Australian Government agencies Suppliers and contractors Professional bodies and unions Local media outlets
Outcomes	High levels of customer satisfaction Government priorities delivered on time and within budget Value for money service provision Innovative sustainable solutions Improved organisational capability and performance

Our Structure

TAMS underwent an organisational restructure which came into effect on 1 April 2015. The aim of the restructure was to create greater efficiencies and better alignment of functions across the whole organisation. A central part of the restructure was the formation of a new Capital Works Design and Delivery Unit within the Infrastructure, Roads and Public Transport Division to improve coordination of capital works across the organisation.

As a result of the restructure and with the retirement of Ms Fay Steward as Executive Director, Parks and City Services Division, one Executive Director position was abolished and the four divisions were merged into three.

The **Director-General, Mr Gary Byles** is responsible for the strategic direction and the efficient and effective administration of TAMS. Mr Byles and other Directors-General are members of the ACT Public Service (ACTPS) Strategic Board, which provides whole-of-government leadership and direction to the ACTPS.

The **Executive Director, Corporate and Business Enterprises Division, Mr Kim Smith** is responsible for the administration of corporate and operational support to TAMS. The position also has responsibility for management of Capital Linen Service which is a commercial business and administrative oversight of the ACT Veterinary Surgeons Board and the ACT Public Cemeteries Authority.

Mr Smith commenced acting in the Deputy Director-General position, ACT Health, in June 2015 and **Mr Gordon Elliott** is currently the Acting Executive Director, Corporate and Business Enterprises Division.

The **Executive Director, Infrastructure, Roads and Public Transport Division, Mr Paul Peters** is responsible for the administration of many aspects of transport for the ACT including infrastructure management (roads, bridges and stormwater) capital works design and delivery and public transport through the ACTION network as well as asset information and management for TAMS. Mr Peters also holds the role of **Coordinator-General Roads**.

The **Executive Director, Parks and Territory Services Division, Mr Phillip Perram** is responsible for Parks and Conservation, City Services, the National Arboretum Canberra, ACT NOWaste and Libraries ACT. Mr Perram is also responsible for the management of Yarralumla Nursery which is an ACT Government owned business. In addition Mr Perram holds the statutory responsibility for the Animal Welfare Authority.

Executive remuneration

The ACT Remuneration Tribunal is an independent statutory tribunal with responsibility for setting the remuneration, allowances and entitlements, for various public officials in the ACT including the executives in the ACT Government. Further information can be found at: **www.cmd.act.gov.au/governance/remtrib/home**

The chart below shows our structure as at 30 June 2015.

Minister for Territory and Municipal Services
Shane Rattenbury MLA

Minister for Roads and Parking
Mick Gentleman MLA

Head of Service
Kathy Leigh

Director-General
Gary Byles

Parks and Territory Services
Executive Director
Phillip Perram

- **ACT NOWaste**
  Director
  Michael Trushell
- **City Services**
  Director
  Fleur Flanery
- **Libraries ACT**
  Director
  Vanessa Little
- **National Arboretum Canberra**
  Executive Manager
  Stephen Alegria
- **Parks and Conservation**
  Director
  Daniel Iglesias
- **Yarralumla Nursery**
  General Manager
  Chris Ware

Infrastructure, Roads and Public Transport
Executive Director
Paul Peters

- **Asset Information and Management Services**
  Director
  David Roulston
- **Capital Works Design and Delivery**
  A/g Senior Manager
  Ben McHugh
- **Public Transport**
  A/g Director
  Ian McGlinn
- **Roads ACT**
  Director
  Tony Gill
- **Transport Improvements**
  Director
  James Roncon

Corporate and Business Enterprises
A/g Executive Director
Gordon Elliott

- **Canberra Cemeteries**
  Manager
  Hamish Horne
- **Capital Linen Service**
  General Manager
  Daniel Childs
- **Finance**
  A/g Director
  Andrew Pedersen
  Chief Finance Officer
- **Governance**
  Director
  Anthony Polinelli
  Chief Audit Executive
- **Human Resources**
  Director
  Steven Wright

Leadership and Planning

The ACT Government sets annual priorities for each directorate that contribute to achieving its goal of making Canberra one of Australia's most liveable cities through:

- enhancing liveability and opportunity
- growing the economy
- encouraging a healthy and smart community
- ensuring continuing urban renewal.

The **Executive Leadership Team** (ELT) is the key decision making body and comprises the Director-General, the three Executive Directors, the Chief Finance Officer and the Director of Human Resources. They meet weekly to review all aspects of business and ensure they are operating efficiently. The ELT develops an annual Statement of Intent which establishes priorities based on the ACT Government's priorities and TAMS budget statements. These are expanded into annual business plans and staff performance management and development plans that help to ensure our priorities align with those established by the ACT Government.

TAMS Planning Hierarchy

ACT Government goals, priorities and other whole-of-government strategic plans such as *The Canberra Plan: Towards our Second Century and Transport for Canberra: transport for a sustainable city*

↓

2014–15 Budget Papers

↓

TAMS Statement of Intent

↓

Annual business plans

↓

Staff performance management and development plans

The ELT is supported by eight senior management committees, which are as follows.

The **Internal Audit Committee** (IAC) oversees our governance, risk and internal control environment on behalf of the Director-General and provides assurance on its effectiveness. The IAC meets six times per year.

The **Finance Committee** meets monthly, providing a strategic coordination role and facilitates ELT decisions and recommendations.

The **Capital Works Committee** meets monthly and oversees our capital works program budget and project management.

The **Information and Communications Technology (ICT) Committee** meets monthly and advises the ELT on ICT strategy and policy.

The **Strategic Asset Management Committee** advises the ELT on our asset management policy and processes on a bi-monthly basis.

The **Workplace Health and Safety Steering Committee** meets quarterly and provides leadership and direction in the management of workplace health and safety across TAMS.

TAMS Consultative Committee provides a forum for consultation between TAMS and unions on a quarterly basis.

The **Risk Management Committee** meets quarterly and oversees risk management processes within TAMS and reports to the ELT and IAC on key risks.

TAMS also works closely with other ACT Government directorates, particularly the CMTEDD, the Environment and Planning Directorate (EPD), and the Justice and Community Safety Directorate (JACS) to deliver transport and conservation policies and projects including the ACT Government's Transport for Canberra policy and waste management and recycling programs.

To enhance collaboration across Government in line with the 'one Government' direction, and to improve coordination of the ACT Government and private sector projects a **Coordinator-General Roads** role was established within TAMS. Director-Generals from TAMS, EPD and Capital Metro Agency, meet on a bi-monthly basis to collaborate on joint initiatives and projects that could affect each or all directorates. These meetings are classified as 'cluster' meetings.

The Year in Review

TAMS undertook a number of projects to increase the capacity of the ACT's road network and improve safety.

Bunda Street is now open to pedestrians, cyclists and cars

The **Bunda Street shareway**, which is the fourth and final stage of the Civic Cycle Loop, was completed. The shared zone is designed to increase the amenity of the area, while encouraging walking and cycling. The project was a finalist in the 2015 Planning Institute of Australia National Awards for Planning Excellence.

The Majura Parkway's final stages include the bridges across the Molonglo River in Canberra

Work continued on the $288 million **Majura Parkway** project which is being jointly funded by the ACT and Australian Governments. Work progressed well during 2014–15 with the main section of Majura Parkway opening to traffic between Fairbairn Avenue and the Federal Highway. An off-road, shared use path was also completed on the same section of road and work progressed on the construction of the Molonglo River bridge and Fairbairn Avenue bridge.

Significant progress was made on the $42 million **Constitution Avenue** upgrade, which is also jointly funded with the Australian Government. Preliminary works to prepare Constitution Avenue for major construction were completed and work to upgrade the road from Vernon Circle to Anzac Parade commenced. Once complete this upgrade will provide a major thoroughfare for pedestrians, cyclists, public transport and motorists.

Stage one of the **Ashley Drive** and **Erindale Drive** upgrade was completed during the year which included duplicating Erindale Drive between Sternberg Crescent and Ashley Drive.

Following a community consultation process, 40 kilometre per hour speed limits were introduced in 18 group centres[2] across Canberra to improve safety, particularly for pedestrians and cyclists.

Several projects were completed along the **Gungahlin to city corridor**, including design for the duplication of a section of Gungahlin Drive; a new three dimensional digital survey of the entire corridor; the completion of the Well Station Drive site design; and the development of a services master plan for the corridor. This plan will identify the locations and timing requirements for capacity improvements to key utilities such as electricity and water to support urban renewal. A new 345 space Park and Ride facility at Gungahlin town centre was also opened.

Improving public transport was a key focus for the year. **ACTION's Network 14** was implemented in September 2014, the first network to be designed using MyWay travel data. The new network provides extra weekday and weekend services, as well as enhanced services to a number of locations including Gungahlin, Molonglo and the Parliamentary Triangle. In May 2015, the network was enhanced to improve punctuality and reduce waiting times between services. Improved services to the Parliamentary Triangle coincided with the introduction of paid parking to the area and saw an average increase of 8,600 passengers per week.

A very successful trial of a demand responsive **flexible transport** initiative operated from September 2014. The trial aimed to offer better transport services for the aged, people with disabilities, Aboriginal and Torres Strait Islander people and other Canberrans who may find difficulty accessing other forms of public transport.

The flexible transport network provides a booking system which records the details and travel requirements of eligible passengers and, where possible, matches their requirement with other passengers. Wheelchair accessible mini buses were used and over 8,000 people boarded the buses during the trial period. The success of the trial means the service will continue in 2015–16.

Other public transport highlights included:

- finalising the implementation of the **NXTBUS system** which provides real time passenger information for ACTION users
- completing construction of a dedicated bus lane on Canberra Avenue between Hindmarsh Drive and the Monaro Highway.

A number of **upgrades in public spaces** were completed during the year which included Chapman shopping centre. Additionally 24 drinking fountains were installed in various locations around Canberra and new outdoor fitness stations in Belconnen, Theodore and Tuggeranong were installed. The Beijing Garden at Lennox Gardens, a gift from Canberra's sister city, was also completed and demonstrates the close bond between the two cities.

The **Majura Pines upgrade** was opened, with 16 kilometres of trails for mountain bike riders, runners, bush walkers, horse riders and orienteers. This project was the culmination of work carried out by TAMS and passionate volunteers from the mountain biking community.

2 As detailed in the Territory Plan each district is made up of residential suburbs clustered around local, group and town centres. Group centres provide shops and services for a 'group' of up to three to five suburbs.

TAMS maintain mountain bike trails throughout our urban reserves and plantation forests

The **National Arboretum Canberra** continued to welcome guests to our region and celebrated its one millionth visitor in February 2015. To support the Arboretum's growth and provide long-term water security, a major irrigation project was progressed to stage four which saw the transfer of water from a nearby bore to the Arboretum's dam before it is pumped up to the underground storage tank on Dairy Farmers Hill, to be gravity-fed to the forests as required.

Our fire unit undertook a season of large scale **controlled burns** covering 5,328 hectares at 33 burn sites across the ACT to manage bushfire risk.

In October 2014 **Namadgi National Park** celebrated 30 years as a national park.

Tidbinbilla Nature Reserve won the ecotourism award in the 2014 Canberra and Capital Region Tourism Awards. The award recognises ecologically sustainable tourism which fosters environmental and cultural understanding, appreciation and conservation. Tidbinbilla also received a visitor experience award which is presented to the top three tourism operators or businesses based on a visitor experience survey as part of the tourism awards program.

The Domestic Animal (Breeding) Legislation Amendment Act 2015 which aims to prevent the intensive breeding of puppies or kittens for the pet market was enacted on 24 March 2015. ***The Domestic Animals Act 2000*** and **Magistrates Court (Domestic Animals Infringement Notices) Regulation 2005** were also amended to differentiate between the seriousness of attacks and increase penalties for dog attacks that result in serious injury.

Table 1: The year in figures*

14,915
kilometres of road sweeping

619,607 square metres
of road resurfaced

645,910 tonnes
of material recovered from waste

6,134
hectares of urban open space maintained

168,925
hectares of rural and urban land managed

751,624
urban trees on public land managed

19,101
square metres of footpath repaired

1,013
road and foot bridges maintained and managed

4,468 hectares
of grass mowed on urban land

5,727 kilograms
of linen laundered at Capital Linen Service

496
public playgrounds maintained

230,000
registered library members

3,100 households
worth of electricity converted from methane, captured from landfill

921,474
services delivered by ACTION buses

77,431
streetlights maintained

21,790
hectares treated for environmental weeds

2,000
Northern Corroboree frog eggs laid at the Tidbinbilla Nature Reserve as part of the captive breeding program

544,000
visitors received at the National Arboretum Canberra

5,328 hectares
covered in hazard reduction burns

*All figures are approximate.

Outlook for 2015–16

TAMS strategic and operational priorities for next year, as described in the 2015–16 budget papers are to:

- continue capital works projects to maintain a safe and efficient road network, including completion of the new Majura Parkway and upgrade of Constitution Avenue, bridge strengthening works on the Monaro Highway, work on the duplication of Ashley Drive, duplication of Gundaroo Drive from Mirrabei Drive to Gungahlin Drive and other forward design work on intersection upgrades, road duplications and road network augmentations
- upgrade the cycle path at Sullivan's Creek and construct new shared walking and cycling paths at Bowen Park, carry out design work on the Molonglo to the city cycle highway as well as a feasibility study on a cycle path linking West Belconnen to the city, and improve cycling connections at Woden and Belconnen town centres
- invest in active travel initiatives by designing and constructing age-friendly road crossings and path widening
- support the Capital Metro Agency in the development of a light rail network, including developing options for integrated transport networks, fare and ticketing strategies, and upgrading the public transport information, communication and technology (ICT) system
- continue to support infrastructure development through industry consultation and timely assessment of development application approvals related to infrastructure assets
- provide bus services that offer value for money, encourage the uptake of patronage and provide a seamless journey for passengers
- continue ACTION's fleet replacement program with new climate controlled Euro 6 buses to improve customer comfort and ensure bus services are accessible to all prospective users
- continue the flexible public transport service to those in the community who are unable to use regular ACTION route services
- regularly monitor the MyWay and NXTBUS information to improve bus punctuality
- actively seek customer feedback from ACTION patrons to identify opportunities to improve the customer experience
- progress the ACT Waste Management Strategy 2011–2025 by investigating future waste management and resource recovery strategies
- develop the Mugga Lane Resource Management Centre to ensure ongoing landfill capacity and continue the bulky waste collection service
- reduce the ACT's vulnerability to bushfire by sustained and strategic fire management activities
- actively manage the Lower Cotter Catchment area following the construction of the enlarged Cotter Dam to ensure water quality
- continue to improve the long-term condition and sustainability of endangered species by undertaking habitat improvement works, associated with environmental offset programs, including:
  - the golden sun moth habitat within Kinlyside Nature Reserve
  - extending Mulligans Flat and Goorooyarroo nature reserves
  - improving Justice Robert Hope Park, Isaacs and the Pinnacle Nature Reserves.
- continue to support the Royal Society for the Protection of Cruelty to Animals (RSPCA) ACT to provide animal welfare services to the ACT community
- continue to provide support to volunteer groups in the ACT's parks and reserves.

For more information:
T (02) 62075040 Director, Governance

The Performance Story

Overview
Output 1.1: Information Services (Libraries ACT)
Output 1.2: Roads and Sustainable Transport
Output 1.1: Public Transport (ACTION)
Output 1.3: Waste and Recycling
Output 1.4: Land Management
Output 1.5: Regulatory Services
Output 1.6: Capital Linen Service

Overview

The ACT Government's long-term vision for the ACT is outlined in The Canberra Plan: Towards our Second Century and articulates seven strategic themes that contribute towards the ACT Government's goal of making Canberra one of Australia's most liveable cities. They are:

- quality health care
- a fair and safe community
- excellent education, quality teaching and skills development
- a strong dynamic economy
- a vibrant city and great neighbourhood
- a sustainable future
- high quality services.

The ACT Government's strategic priorities for each directorate are described in the budget papers and define the high level policy focus which is reviewed and refined annually. This allows the Government to clarify and reinforce the priorities we are expected to deliver.

Our strategic planning focuses on the contribution we make towards the Government's long-term goals, and the strategic priorities, objectives and indicators identified in the budget papers.

TAMS has three strategic objectives that underpin our planning and service delivery; and four strategic indicators that help us measure our success in achieving these objectives. They are:

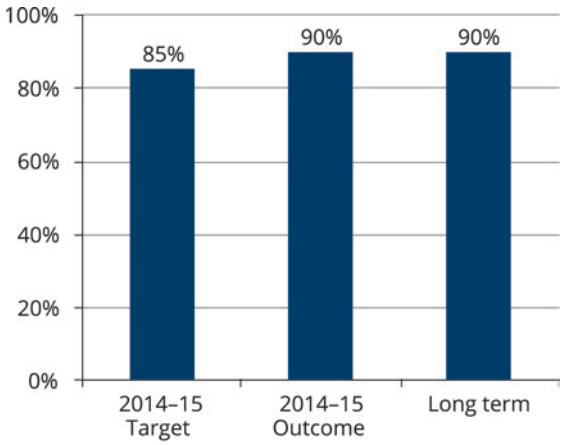
Strategic Objective 1: Deliver high-quality services

One of the seven strategic themes in the Canberra Plan refers to high quality services. One of our objectives is to ensure that services are of consistently high quality, timely, effective and efficient and meet the needs of the community; that the city is well maintained and its assets protected; and that members of the community are able to participate in the decision making process.

There are two strategic indicators that measure our success against this strategic objective:

Strategic Indicator 1.1: Customer satisfaction continues to demonstrate improvement. Overall satisfaction with our services is measured through a customer satisfaction survey that focuses on our core service delivery responsibilities which include library services, infrastructure services (including roads, stormwater, community paths, traffic lights and street signs), waste collection, ACTION bus services and parks and reserves.

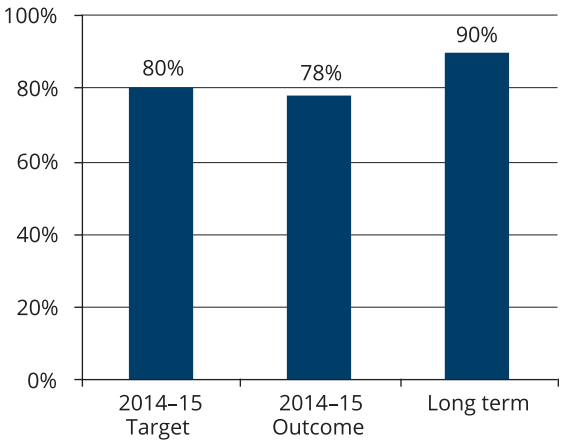
Figure 1: Strategic Indicator 1.1 Customer satisfaction continues to demonstrate improvement



In 2014–15 the areas people were most satisfied with included the National Arboretum Canberra, library services, recycling facilities at Mugga Lane and Mitchell, waste collection services and access to cycle and walking paths.

Strategic Indicator 1.2: Satisfaction with community engagement continues to demonstrate improvement.
This indicator is measured through a range of community engagement activities undertaken during the year including public meetings, forums, online and hardcopy surveys, telephone surveys, discussion groups, focus groups, seminars and workshops using local and social media, 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.

Figure 2: Strategic Indicator 1.2 Satisfaction with community engagement continues to demonstrate improvement



Some of the major consultations this financial year included the Lyneham food forest proposal, Woden Cemetery extension proposal, a review of dog exercise areas and the carriage of animals on buses. The results for satisfaction with community engagement in 2014–15 are two percent below this year's target. In an effort to improve the satisfaction with community engagement outcomes TAMS will continue to use a wider variety of channels including more digital methods to engage with stakeholders.

Strategic Objective 2: A sustainable future

A sustainable future is also one of the Government's strategic themes articulated in the Canberra Plan. Its objective is to ensure that Canberra becomes a fully sustainable city and region and that future development is environmentally sensitive; that we maintain and protect natural assets, both flora and fauna; 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.

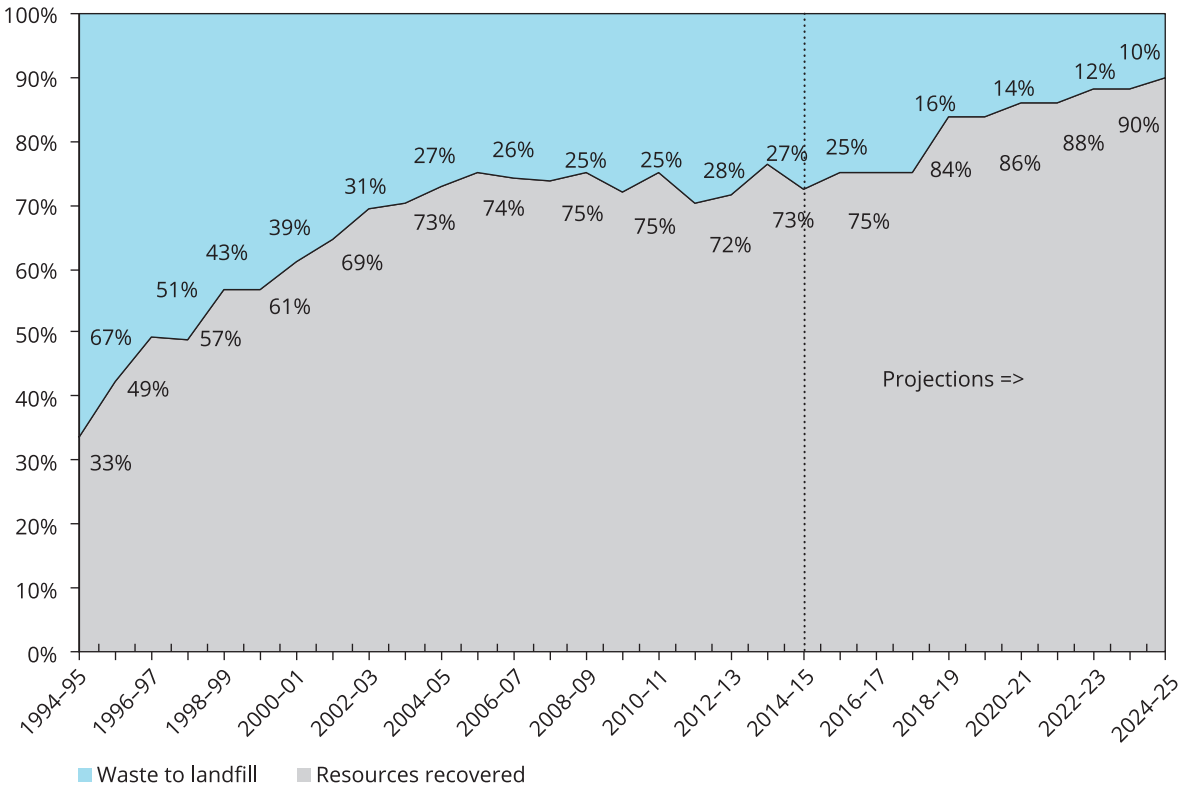
There is one strategic indicator that measures our performance against this objective:

Strategic Indicator 2.1: Reduction in waste going to landfill as a proportion recovered from the waste stream.
This indicator is calculated using weighbridge data of waste to landfill, and data provided by local ACT resource recovery and recycling industries.[3] The waste to landfill and resource recovery data are combined to provide a total waste generation level. Government initiatives aim to continue to reduce the proportion of waste going to landfill. A feasibility study to be completed in 2016–17 will look into the Territory's waste streams and determine the best strategies for the ACT to achieve its target of 90 percent resource recovery by 2024–25. This feasibility study will look at, among other options, the development of an advanced waste treatment facility along with continuing the ACTSmart business recycling initiative jointly coordinated with the Environment and Planning Directorate to continue to reduce waste going to landfill.

3 The total tonnage of resource recovery is determined by an annual survey of over 100 businesses involved in reuse and recycling in the ACT.

The following graph shows the 2014–15 target and result against Strategic Objective 2.

Figure 3: Strategic Indicator 2.1 Reduction in waste going to landfill as a proportion recovered from the waste stream



Resource recovery activities by the ACT Government and the private sector continued to grow, with a waste recovery figure of more than 72.60 percent, a decrease of 1.2 percent. A total of 645,910 tonnes of material was recovered from the waste stream with 243,793 tonnes of material sent to landfill. Overall community satisfaction with waste and recycling services remains high at 88 percent.

It should be noted that the projections do not include the potential impact of increased tonnage going to landfill as a result of the Mr Fluffy asbestos demolition program.

Strategic Objective 1: Increasing patronage[4]

Public transport makes an important contribution to the city's life. Factors that contribute to increasing the attractiveness of public transport include the:

- reliability and frequency of network services
- accessibility and comfort provided by the bus fleet
- accessibility and amenity provided by the infrastructure supporting public transport.

ACTION actively considers these factors as it works towards increasing the number of people using its services through implementation of a better timetable, continuing to replace its ageing bus fleet and promoting use of NXTBUS real time passenger information system.

4 Note that ACTION is shown separately in the ACT Government's budget paper hence the number of the objective is not sequential.

Strategic Indicator 1: Total yearly passenger boarding.
During the year there were major changes to ACTION services including the introduction of a new network in September 2014 and a timetable change in May 2015. ACTION uses the MyWay ticketing system to measure the total number of individual passenger trips. The key indicator that is used to measure ACTION's performance is Total Yearly Passenger Boardings.

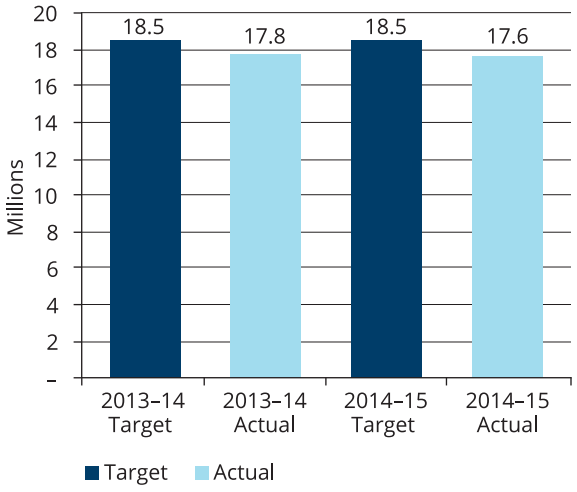
Changes to TAMS output classes and outputs

TAMS has formulated accountability indicators for each output to measure its performance in meeting the Government's long-term vision for the Territory. These indicators are audited and can be found in the Statement of Performance.

As a result of new Administrative Arrangements coming into effect during 2014–15 and an organisation restructure, TAMS reclassified Yarralumla Nursery and Capital Linen Service from Output Class 2 - Enterprise Services to Output Class 1 - Municipal Services.

The following pages provide specific details on the services delivered through each of the outputs in place at 30 June 2015.

Figure 4: Strategic Indicator 1 Total yearly passenger boardings



Output 1.1 Information Services (Libraries ACT)

Libraries ACT is made up of nine public libraries, the Home Library Service and the ACT Heritage Library, as well as a suite of eResources for library members accessible through the library website. During the year, a new strategic plan for the library services was approved. Its four focus areas are:

- celebrating reading and literacy in all its forms and contributing to literacy and language development
- being a catalyst for lifelong learning by connecting people with information and ideas in various formats and supporting learning outside formal education pathways
- fostering digital services to develop digital skills, incorporating emerging technologies into the library and providing electronic access and a quality digital user experience
- taking our place in the national record by documenting, preserving and providing access to the ACT's heritage.

TAMS continues to respond to change as evidenced by the continued popularity of electronic resources: 252,136 electronic files were downloaded and 158,011 electronic resources were visited. The library also continues to maintain an active social media presence to engage with library users and share news and information about library services and resources.

The ACT Digital Hub located at Gungahlin Library delivered 124 group and 280 one-on-one digital training sessions to the community during the year demonstrating the opportunities of National Broadband Network (NBN) enabled applications. Australian Government funding for the Digital Hubs project ceased in March 2015. Since then, digital programs from the ACT Digital Hub have been expanded into other libraries, improving accessibility across Canberra.

The ACT Heritage Library continues to be a rich source of information and resources for the community and includes a growing collection of more than 80,000 publications, 400 archival collections, 300,000 images, 3,000 maps and plans, and 50,000 items of ephemera.

The ACT Heritage Library also manages the ACT Memorial database which includes more than 3,600 names of local returned service men and women. The database attracted 1.65 million hits in 2014–15 and a substantial increase in the last quarter of the year in response to an initiative for the ANZAC Centenary that acknowledges and honours men and women of the ACT who served in World War I by calling the roll on the library blog and sharing on social media. The calling the roll initiative, which began in April 2015, will continue until November 2015.

The Home Library Service, coordinated monthly deliveries of books, audio books and other material to 320 housebound members of the community including those who are aged, ill, physically unable to get about, or unable to handle print material.

Priorities for 2015–16 include:

- implementation of the strategic plan
- implementation of a centralised online booking system for using library community rooms
- participation in the National and State Libraries Australasia proof of concept for a shared digital preservation system.

Libraries reach out to the community

One of the many programs provided free of charge to the Canberra community through Libraries ACT is the English Conversation Groups. These groups offer our many non English speaking community members an opportunity to learn and practice every day English. This helps them to settle into their new lives and feel part of our community.

The amazing volunteers at the Woden Conversation Group have welcomed over 550 people from 39 different countries to this class during the last 12 months. This is a wonderful reflection of the diversity of our community and reflects the importance of these sessions.

Another excellent program provided is the Home Library Service which delivers a range of library items to members of our community who are house-bound or living in nursing homes.

As part of the registration process, customers provide details of their likes and dislikes with regard to books, DVDs, magazines etc. This information is then used to select a range of items that may be of interest. Once the selection is made by our staff the items are sent to our library branches where volunteers and staff ensure they are delivered to the customer.

Programs such as these help people to feel included and part of their community.

Output 1.2: Roads and Sustainable Transport

This output covers business units that are responsible for the ACT's road and associated assets, stormwater infrastructure, community paths, bridges, traffic signals, streetlights and car parks.

Road design and building

During the year work progressed on the delivery of Majura Parkway, Constitution Avenue, Ashley Drive and Cotter Road upgrades with Majura Parkway north of Fairbairn Avenue opened to traffic in May 2015; Constitution Avenue early works completed; Ashley Drive stage one and Cotter Road upgrades completed.

Draft municipal infrastructure design standards were completed at the end of December 2014. The majority of draft technical specifications were completed in June 2015 following consultation with other government agencies, Consult Australia, the Master Builders Association, the Property Council of Australia, supplier organisations and industry groups.

Audits to establish the suitability of existing road infrastructure (paths, underpasses, crossings, lights and seats etc) for older people were conducted in the suburbs of Ainslie and Weston. The aim is to create two best practice 'age friendly suburbs', with lessons that can later be implemented in other Canberra suburbs. With the cooperation of the Council of the Ageing, Weston Creek Community Council, North Canberra Community Council and Ainslie Residents Association, consultation regarding the audit findings began in May 2015. The findings will help determine the priorities for future construction works in 2015–16.

Where possible road works happen at night, when traffic is at a minimum

Road maintenance and safety

TAMS carried out a large number of assessments on the condition of local streets, main roads, unsealed roads, community paths, bridges, street lights, road barriers and dams to identify defects and set work priorities.

We are responsible for managing, monitoring and maintaining the physical condition of the municipal stormwater network, which comprises sumps, pipes, stormwater channels, water quality pond embankments, cut off drains, retarding basins, gross pollutant traps, dams and weirs. TAMS sets standards for the construction of new stormwater assets ensuring the safe and effective functioning of the stormwater network as a whole. More details on the stormwater network can be found at: **http://www.tams.act.gov.au/roads-transport/Road_Infrastucture_and_Maintenance/stormwater/stormwater-network**

Road maintenance and safety works completed during 2014–15 include:

- local area traffic management works to provide traffic control devices to ensure safety and amenity in local streets in Kaleen and Wanniassa
- three new variable message signs installed and activated in March 2015 on William Hovell Drive, Yarra Glen and Hindmarsh Drive
- forty kilometre per hour speed zones introduced in 18 group centres[5] building on the slower speed zones already implemented in town centres.

In addition, TAMS also carried out work funded under the Australian Government's Black Spot Program. With this year's funding of $966,000 improvements were made at four locations across the ACT. Work carried out included installing traffic signs, intersection modifications and animal fencing to reduce the risk of accidents involving animals. TAMS continued to manage the road infrastructure and capital works programs that are designed to reduce road congestion, improve safety for all users and service new and urban infill development areas.

During the year TAMS sweeps every street in Canberra at least twice to remove leaves and debris from gutters along our road network. During the May to August period our efforts concentrate on the removal of leaf litter from the deciduous street trees in the inner north and south suburbs. Details regarding the ACT street sweeping program may be found at: **http://www.tams.act.gov.au/roads-transport/Road_Infrastucture_and_Maintenance/street-sweeping**

Keeping Canberra's leafy suburbs clean can be a big job

5 As detailed in the Territory Plan each district is made up of residential suburbs clustered around local, group and town centres. Group centres provide shops and services for a 'group' of up to three to five suburbs.

Sustainable transport

Sustainable transport initiatives delivered by TAMS during the year included the completion of the Bunda Street shareway and stage four of the Civic Cycle Loop in May 2015 and numerous other walking and cycling path improvements.

Construction works continued on Constitution Avenue and bridge strengthening works were also completed on the Eastbound carriageway of Barry Drive over Sullivan's Creek.

Roads and Sustainable Transport priorities for 2015–16 are to:

- continue delivery of the Constitution Avenue project
- complete the Majura Parkway project
- begin delivery of Ashley Drive stage two and Gundaroo Drive stage one
- continue implementation and trial of the Municipal Infrastructure Standards and Specifications over a two year period
- begin construction of the Barton Highway-Gundaroo Drive intersection upgrade
- continue to deliver improvements to the city's walking and cycling infrastructure.

The City Cycle Loop helps make the road safer for cyclists and drivers

Output 1.1 Public Transport (ACTION bus service)[6]

ACTION's principal objective is to provide public transport services to the ACT community that consist of scheduled route bus services, school bus services, special needs transport and management of the ACT rural school bus contract.

Meeting community needs

The Community Transport Coordination Centre began operation on 1 September 2014 and provides accessible transport for those in the Canberra community who are at risk of social isolation. The centre supports the elderly, disabled and Aboriginal and Torres Strait Islander people with daytime shuttle services from their homes to shopping centres, hospitals and medical appointments. A new electronic booking system for the service became operational on 15 June 2015. The Community Transport Coordination Centre also manages delivery of special needs transport services on behalf of the Education and Training Directorate.

ACTION's Flexible Bus Service

The new Flexible Bus Service is designed to improve the transport options for people who are 70 years and older, people with a disability and Aboriginal and Torres Strait Islander people. The service is free, and as its name suggests can be 'tailored' to individual needs, picking passengers up from their homes.

The new service includes a fleet of wheelchair accessible minibuses with low steps and drivers that are able to help passengers if required. The service is about far more than the practicalities of going shopping, getting to medical appointments or even social functions. It is a chance for some of the more isolated in our community to meet others, travel together and to feel part of their neighbourhood.

With over 8,000 boardings since its commencement in September 2014 the Flexible Bus Service is achieving great results. The service operates Monday to Friday in Belconnen, the Inner South, Woden, Weston and Tuggeranong. Passengers wishing to travel must make a booking two days in advance. The rest you can leave with the Flexible Bus Service team.

For more information or to make a booking: **T** 62053555 **E** flexiblebusservice@act.gov.au

6 Note that ACTION is separately shown in the ACT Government budget papers hence the number of the output is not sequential.

Network 14 was introduced on 1 September 2014 and the new weekend network on 6 September 2014. Since the implementation of Network 14, ACTION has been monitoring network use via data available from the MyWay system to identify areas that can be improved. Further timetable adjustments and service improvements to Network 14 weekday services were implemented on Monday 18 May 2015. Xpresso, Blue and Red Rapid services to the city and local centres were increased at peak times. Data from the MyWay ticketing system was also used to identify the optimal running times for the timetable.

The NXTBUS system monitors the location of all ACTION buses during operation and provides passengers with real time information. The system was launched in August 2014 and passengers can access information via the NXTBUS website, passenger information displays, kiosks and SMS. Twenty passenger information displays have been installed at bus stations and major bus stops, and touch screen kiosks have been installed in the city, Tuggeranong, Woden and Westfield Belconnen bus stations. ACTION also installed 100 braille embossed bus stop identification plates at stops surrounding the Canberra Hospital and key group centres.

Canberrans were encouraged to use ACTION services in a number of ways. Free travel was provided for all Seniors Card holders during Seniors Week (14 – 22 March 2015). Residents of Gungahlin received a letterbox drop advertising the direct services between Gungahlin and Belconnen and Park and Ride locations.

Nightrider, for people travelling home from Christmas and New Year celebrations, operated again during December 2014. Nightrider patronage for 2014–15 was 3,117 which is the highest total reported since its commencement. This represents a growth of 21 percent on the previous year's total patronage. A Nightrider service also operated during the 2015 National Multicultural Festival (13 –15 February 2015) with 206 passengers using the service.

Thirty new Euro 6 Scania buses were delivered during the year to replace older buses in the ACTION fleet. These new environmentally friendly buses have many new safety features, are wheelchair accessible and provide a safer and more comfortable environment for all ACTION patrons.

ACTION's new fuel efficient Euro 6 bus

Maintenance and development

Works to design new above ground diesel fuel tanks at ACTION's Tuggeranong depot began during the year. The new fuel facility will be built and commissioned in the third quarter of 2015–16. Once operational, work to remove the existing ageing underground tanks will commence and is scheduled to be completed in 2015–16.

Upgrades at Belconnen bus depot were completed during the year and include the electrical switchboards and refurbishment of staff work areas and facilities.

Other capital upgrades include the completion of a new closed circuit television (CCTV) system and public address system at the Cohen Street, Belconnen bus station, upgrades to the bus CCTV systems and upgrade of workshop equipment such as a new bus hoists, energy efficient air compressors and tooling and equipment.

At the end of June 2015, ACTION had 416 buses in service. This included 281 wheelchair accessible buses and 349 buses with bike racks. While overall passenger boardings decreased from 17.8 million in 2013–14 to 17.6 million in 2014–15, there was an increase in boardings by adults and tertiary students. Priorities for 2015–16 include:

- continuation of the fleet replacement program with Euro 6 Scania buses
- provision of bus services that offer value for money and increase patronage
- continuation of the flexible transport service to those in the community who are unable to use regular ACTION route services
- continued monitoring of MyWay and NXTBUS information to improve bus on time running
- working with Capital Metro Agency to integrate future bus and light rail networks
- all buses to have bike racks.

Output 1.3: Waste and Recycling

ACT NOWaste manages domestic rubbish and recycling collections for around 389,700[7] Canberrans. We support the recycling sector and help the community recycle through the collection and analysis of data about waste and recycling; our education and promotional activities and the development of new recycling initiatives and facilities.

TAMS operates three resource management centres located at Mitchell, Mugga Lane and West Belconnen which contain recycling and reuse drop-off facilities, transfer stations and landfill operations. TAMS also operates five additional recycling drop-off centres throughout the Territory as well as a material recovery facility.

During the year TAMS facilitated the safe disposal of asbestos materials by undertaking necessary works such as internal road upgrades and water management systems to prepare the West Belconnen Resource Management Centre to safely receive asbestos from Mr Fluffy homes.

Resource recovery and recycling

TAMS continued to implement the ACT Waste Management Strategy 2011–2025, and resource recovery activities by the ACT Government and private sector delivered excellent results during the year. Over 10 million household rubbish and recycling collections were made during the year with a total of 645,910 tonnes of material recovered from the waste stream with an additional 243,793 tonnes sent to landfill. The overall waste recovery rate was 72.60 percent, down from 73.78 percent in 2013–14. This continues the long-term result of over 70 percent resource recovery since 2003–04.

Overall, waste generation was 889,703 tonnes which was a decrease from 2013–14. While waste from households decreased by approximately 4.4 percent in 2014–15 waste to landfill increased slightly and volumes recovered for recycling decreased by approximately 3.70 percent. There was a notable increase in the recycling of motor oils and paint, oil filters and other metals.

7 Source estimate based on Australian Bureau of Statistics end December 2014 quarter taking into account a population increase of 1.1% per annum.

TAMS collected over 4,800 tonnes of cardboard for recycling through the regional drop-off centres. This is an increase of approximately 20 percent from 2013–14.

The construction of two landfill cells at Mugga Lane will provide an additional 30 months capacity. TAMS also called for tenders for the remediation of Mugga 2 Quarry with works due to begin in 2015–16.

During the year, TAMS continued to develop the regional drop-off centres by upgrading facilities with new CCTV cameras to improve security and monitor and reduce illegal dumping at the sites.

Waste reduction

TAMS provides information and education to increase recycling and ensure waste management services and facilities are used appropriately.

Information about recycling on the TAMS website received more than 322,260 page views, amounting to more than 15 percent of all viewings of the site. Additionally TAMS delivered presentations and tours to over 7,400 visitors and provided around 300 email responses to waste and recycling queries.

Data from the Materials Recovery Facility that processes the kerbside recycling indicates that education has been effective with more than 46,500 tonnes of material dispatched for recycling. The education strategy is being continually reviewed to improve these results.

TAMS continued to capture methane for the generation of electricity from landfill gas production at both the Mugga Lane and West Belconnen sites. TAMS captured 24,500 mega watt hours during the year which was converted into enough electricity for approximately 3,100 average households.

The free electronic waste (e-waste) recycling service continued as part of the National Television and Computer Recycling Scheme. A total of 810 tonnes of televisions, computers, printers and computer products were recycled during the year.

Funding continued for the bulky waste collection service (provided by the Green Shed) which provided one free collection for eligible residents.

There were over 3,300 free collections during the year. The eligibility criteria for this service are a Centrelink Pensioner's Concession Card, an ACTION Seniors MyWay card or a Department of Veteran Affairs Gold Card.

Free green waste disposal drop-off points recovered 227,000 tonnes of garden waste during the year.

Our priorities for 2015–16 include:

- development of the next new landfill cell at Mugga Lane Resource Management Centre
- completing a feasibility study to identify options for increasing resource recovery and reducing waste to landfill
- conducting a feasibility study into future waste management strategies, including facilities and operating models to increase the level of recycling in the Territory
- implementing improvements to control contamination, illegal dumping and maximise recycling of waste at recycling drop-off facilities in line with the ACT Waste Management Strategy 2011–2025
- upgrading infrastructure at the Mitchell Resource Management Centre to enhance safety
- introducing separation of leachate at the Mugga Lane Resource Management Centre through the diversion of spring water
- upgrading the motor oil recycling facilities at the Mugga Land Resource Management Centre to enhance safety and reduce environmental risks
- upgrading the water management systems at West Belconnen Resource Management Centre to address changing operational demands as a result of the Mr Fluffy program
- upgrading road infrastructure at the resource management centres
- continuing the Bulky Waste Collection Scheme
- ensuring the safe internment of the Mr Fluffy homes under the asbestos eradication program.

Waste minimisation contraventions

No contraventions of a notice under the *Waste Minimisation Act 2001* were issued during the reporting year.

Output 1.4: Land Management

This output incorporates planning and management of the ACT's parks, reserves, National Arboretum Canberra, open space systems, pine plantations, rural lands and associated community infrastructure and management of the Yarralumla Nursery. The land manager role includes maintaining the look and safety of the city; management of land for recreational use; conservation management; management of national parks, nature reserves and the urban forest; fire management, rural lease liaison and pest and weed control.

Public land management plans

TAMS is a custodian with administrative responsibility for land in the ACT as defined under section 333 of the *Planning and Development Act 2007*. As part of our custodial responsibilities we must prepare plans of management and reserve management plans, under the Planning and Development Act (321) and the *Nature Conservation Act 2014* (section 177) respectively. Both the Planning and Development Act and the Nature Conservation Act detail what must be included in their respective management plans for public land.

Public land management plans at Table 2, shows those plans administered by TAMS, their year of commencement and a link to the online location of the plan.

Our fire fighters

Every year, members of our staff help other national and international jurisdictions tackle major bush fires. In February 2015, a group of eight of our fire specialists joined a 200 person contingent from 11 different agencies on Australia's east coast to provide much needed help and relief to the Western Australian ground crews that had been dealing with a number of significant fires for over two weeks.

Our team was deployed at the Lower Hotham fire which had a perimeter of over 140 kilometres and an area of 56,000 hectares and consisted of a mix of grazing, heavily timbered and open grass land. The area was also the site of two vital infrastructure components; the major electricity supply line to central Western Australia and a 51 kilometre conveyer belt that carries Bauxite (raw aluminium ore) from the mine near Boddington to the smelter in Worsley.

Our team worked for seven days, 13 hours a day, with temperatures reaching over 40 degrees on some, to manage and maintain road access in the fire zone. Using their specialist skills they worked closely with the community to reassure them of their safety and identify and map remedial work such as, fencing, clearing and maintenance of grader lines that needed to be completed once the fire had subsided.

Table 2: Public land management plans

Woden and Weston Creek's Urban Parks and Sportsgrounds and Belconnen's Urban Parks, Sportsgrounds and Lake Ginninderra **Year of commencement** 1998 http://www.legislation.act.gov.au/di/1998-242/default.asp
Murrumbidgee River Corridor Plan of Management 1998 **Year of commencement** 1998 http://www.legislation.act.gov.au/di/1997-268/19971212-9336/pdf/1997-268.pdf
Canberra Nature Park Management Plan 1999 **Year of commencement** 1999 http://www.tams.act.gov.au/__data/assets/pdf_file/0004/398524/canberra_nature_park_management_plan.pdf
Inner Canberra's and Tuggeranong's Urban Parks and Sportsgrounds **Year of commencement** 2000 http://www.legislation.act.gov.au/di/2000-143/default.asp
Lower Molonglo River Corridor Plan of Management 2001 **Year of commencement** 2001 http://www.legislation.act.gov.au/di/2001-298/20010927-704/pdf/2001-298.pdf
Canberra's Urban Lakes and Ponds **Year of commencement** 2001 http://www.legislation.act.gov.au/di/2001-173/default.asp
Urban Open Space and Public Access Sportsgrounds in the Gungahlin Region **Year of commencement** 2007 http://www.legislation.act.gov.au/di/2007-298/default.asp
Namadgi Plan of Management 2010 **Year of commencement** 2010 http://www.tams.act.gov.au/parks-recreation/parks_and_reserves/namadgi_national_park/namadgi_national_park_plan_of_management_2010
Jerrabomberra Wetlands Nature Reserve Plan of Management 2010 **Year of commencement** 2010 http://www.tams.act.gov.au/parks-recreation/parks_and_reserves/canberra_nature_park/jerrabomberra_wetlands/jerrabomberra_wetlands_plan_of_mgt
Tidbinbilla Plan of Management 2012 **Year of commencement** 2012 http://www.tidbinbilla.act.gov.au/__data/assets/pdf_file/0007/573325/Tidbinbilla-Plan-of-Management-2012.pdf

Urban land management

TAMS continues to promote recreational opportunities on the land we manage and maintain, which includes examples such as parks, nature strips, local shopping centres, road median strips and verges. TAMS ensures that Canberra's public places are well maintained through the services it provides including mowing; cleaning public toilets, shopping centres and barbeques; maintaining playgrounds and other assets such as seats, signage and bollards and the maintenance of urban lakes and wetlands. We also complete horticultural work which includes weed and pest control and tree protection and assessment.

During the year 4,468 hectares of grass was mowed on urban land.

Seasonal effects saw an increase in the activity of European wasps across Canberra during 2014–15, with a total of 928 nests reported to the European wasp hotline, compared to 383 in 2013–14 (142 percent increase).

TAMS managed and maintained 496 playgrounds (489 in urban areas) using a programmed inspection and compliance schedule that complies with the Australian Standard (AS/NZS 4486.1:1997). More than 24,000 assessments on playground equipment were undertaken during the year. An audit of Canberra's 19 skate parks was completed to guide their future management. Safety repairs were carried out on playgrounds and skate parks highlighted in the safety audits. New barbeques were installed in Yerrabi Ponds, Yarralumla Bay, Lake Ginninderra, Bowen Park and Lennox Gardens.

Maintenance of 435 hectares of lakes and ponds and sections of the Molonglo River foreshore was undertaken including measures to prevent nutrients and sediment entering the river, enhancing their recreational and environmental amenity. Key activities included a weekly litter removal program along with a biannual program for the removal of larger objects, particularly shopping trolleys. Inspections for weed species such as alligator weed and weed control operations for woody weeds were conducted as required. Follow up spraying for weeds around new plantings along the Molonglo River foreshore was also carried out.

TAMS works day and night to keep our city clean and safe

TAMS continued to service and maintain the recycling bins that were installed in the city in 2012–13 and is continuing to review graffiti management with new legal graffiti sites being opened and several sites being closed while undergoing a review of public safety in these locations.

Specialist horticultural services were used in the construction and maintenance of the 2014 Floriade which had 'Passion' as its theme. The displays were constructed in approximately 8,000 square metres of garden beds filled with more than one million bulbs and annuals.

Canberra has one of the largest and most diverse urban forests in Australia consisting of some 300 species and approximately 751,624 trees within urban areas (excluding urban reserves). Specialist arboriculture and forestry skills within TAMS are used to manage and maintain this most valued asset. Maintenance of the trees was a major focus throughout the year with approximately 8,000 tree maintenance enquiries being received, approximately 3,000 new trees planted and more than 25,000 developing trees watered. Work continued on the ACT Government tree protection and management policy and procedures guide which will be finalised during 2015–16.

We continued to deliver core tree maintenance with a stronger emphasis on programmed maintenance which has delivered cost efficiencies and improved the health of trees. We also undertook a scheduled program to remove dead, dying or damaged trees during the year.

TAMS continued to review the four design standards for urban infrastructure which include urban open space; soft landscape design; toilets; and street and park furniture and barbeques. The review included a comprehensive industry consultation process which considered comments received as part of this process in finalising these standards.

Maintaining the bush capital trees

Urban land management priorities for 2015–16 include:

- continuing to improve the amenity of the city through increased mowing, removal of graffiti, programmed tree maintenance around signage and along main corridors and the cleaning of bus shelters
- continuing to increase the amount of programmed tree maintenance work in order to extend the useful life of Canberra's urban trees
- finalising the four design standards for urban infrastructure
- finalising the ACT Government tree protection and management policy and procedures guide
- continuing renewal of open space furniture, signage, seating and bollards
- an upgrade to the public toilet on the western foreshores of Lake Ginninderra
- upgrading pieces of play equipment to ensure they are safe including replacement of bolts, bars and chains and top-ups of soft fall.

Design and development

During the year TAMS carried out a range of capital works including the completion of upgrades at the Chapman, Charnwood (local centre on Tillyard Drive), Griffith and Theodore shopping centres and the detailed design of minor upgrade works to the Cook, Rivett and Mannheim Street, Kambah centres.

In February 2015 we also completed a major upgrade to Corroboree Park, a very popular inner city neighbourhood park. The upgrade included the removal of the majority of previous play equipment, installation of a new climbing structure, spinning net and an upgrade to the existing swing set. During the year we also worked on improving the function and safety of Canberra's skate parks which included improving the skating surfaces and installing safety panels.

New barbeques were installed in open spaces at Yarralumla Bay, Lake Ginninderra, Bowen Park, Yerrabi Pond District Park and Lennox Gardens and the barbeques were refurbished in Umbagong District Park. Improvements were made to the picnic areas around the new barbeques. Tuggeranong District Park underwent major improvements with the construction of a new shared lakeside pathway, major shade structure over the playground, new open space fitness equipment, information signage at the entry and exit points and within the park confirming the gate opening and closing times.

Construction of stage two Weston Park was completed which focussed on upgrades to the picnic areas and pathways throughout the park. Open space fitness stations were also constructed at John Knight Park and Theodore neighbourhood oval. A very popular video was released on the TAMS website that demonstrated how to use the equipment at all the fitness stations.

Work on the new dog park in O'Connor was completed taking the number of fully fenced dog parks in the ACT to six.

Twenty-four water stations equipped with a drinking fountain and water refill nozzles were installed across Canberra. Locations include high profile public spaces such as City Walk, the National Arboretum Canberra and town centres.

New gate closure signs were installed at Tuggeranong District Park, Kambah Adventure Playground, Fadden Pines and Point Hut Park. The new signs are easier to understand and let users know when the vehicle access gates will be closed during the seasonal change to daylight saving.

TAMS carried out a number of projects in the national park and reserve areas of the ACT. Works were implemented to upgrade the final section of the Mount Franklin Road as required by the Strategic Bushfire Management Plan. Work was carried out, with the Woodland and Wetlands Trust, on Jerrabomberra Wetlands infrastructure including the baseline studies to identify the hydrology, vegetation, heritage, land form of the area and development of a concept plan. There were upgrades to visitor facilities such as the bird hides, walking paths, car parks as well as enhancements to security with fences and upgrades at the Jerrabomberra Wetlands office.

Public fitness stations have been built around Canberra for the public to use whenever they wish

Recreational improvements were made to return Majura Pines to the popular and well used recreational venue it once was, prior to the disturbance caused by forestry work and the Majura Parkway construction. User experience and safety has been improved through trail work, new signage, improvements to fencing, access and car parking, and installation of a water station and rest areas. Sixteen kilometres of mountain bike specific trails were jointly built by the ParkCare group, the Majura Pines Trail Alliance, and a trail building contractor. Majura Pines is now open for walking, running, and mountain bike and horse riding.

Keeping the balance

Through its Parks and Territory Services Division, TAMS oversees the sustainable management of Canberra's conservation reserves and rural lands including Canberra Nature Park.

Every day, our Rangers perform a wide variety of tasks to help keep the balance between the modern world and the wonderful Australian bush that surrounds our city.

Some of these tasks include building and maintaining walking tracks in our many reserves, repairing fences and maintaining the boundary areas between our suburbs and the bush, conservation of native flora and fauna, the treatment or removal of injured wildlife and the patrolling of these areas to ensure the public are complying with rules and regulations regarding our natural assets.

One such task is ensuring that dogs are kept on their leads in designated nature parks. Introduced species, like domestic dogs and cats, can have a devastating effect on native flora and fauna and importantly keeping dogs on a lead can keep them safe from some of the perils of the Australian bush.

It is a complex and challenging task that our Rangers perform, and one that plays a vital role in ensuring the equilibrium of our bush capital is preserved for the future.

A number of projects to enhance the flora and fauna in the ACT, including various environmental offset works[8], were begun. These included work to extend the Gungaderra Grasslands and Mulanggari Nature Reserves and monitor the population of the striped legless lizard. TAMS carried out work identified in the management plan for the Jarramlee Nature Reserve, which included constructing fences, installing stock water infrastructure, weed and pest animal control, establishment of tracks and trails and managing the ecology. Riparian restoration works and extension of the golden sun moth habitat areas along Gooroomon Ponds Creek and Ginninderra Creek were also carried out.

We continued to deliver the establishment and protection measures for the Molonglo River Reserve agreed by the ACT and Australian Governments. The measures will ensure the protection of items of national environmental significance.

The following documents were completed during the year:

- a draft plan of management for the Molonglo River and Kama Nature Reserves
- a procedures manual for monitoring vegetation and habitat condition
- ecological guidelines and an operational plan for the Molonglo River Reserve.

Design and development of recreational infrastructure, fire protection and restoration of natural habitats in the Molonglo River Park continued including the completion of new walking trails, an elevated lookout, a boardwalk, picnic shelters and signage in the areas adjacent to Coombs. The restoration of the pink-tailed worm-lizard habitat also continued and as well as restoration and research into the conservation and management of box gum woodlands; vegetation condition and threatened species monitoring; habitat protection works; research relating to natural temperate grasslands; and development of a low-impact monitoring technique for pink-tailed worm-lizards and pest plant and animal control.

8 Offsets are defined as measures that compensate for the residual adverse impacts of an action on the environment.

Priorities for 2015–16 include:

- upgrading irrigation to Black Mountain Peninsula District Park; signage infrastructure in the Lower Cotter Catchment; open space street furniture and public toilets at high use parks and precincts which have forward designs completed
- continuing to install water stations in high use areas; and installing outdoor fitness equipment in Yerrabi District Park (Gungahlin) and Eddison Park (Woden)
- replacing the flying fox with new play equipment at Point Hut District Park
- improving the highly used informal mountain bike trail network within Isaacs Pines
- minor upgrade work to address the higher risk items in Canberra's playgrounds to make them safer.

Parks and Conservation

TAMS is responsible for the planning and management of parks, reserves and rural lands. It protects and conserves the natural and cultural resources of the ACT, manages biosecurity threats, conserves ecosystems and sites and landscapes of cultural importance, supports a sustainable rural industry and promotes appropriate healthy recreational, educational and scientific uses of parks and reserves.

We manage 146,611 hectares of parks and reserves including Namadgi National Park, Tidbinbilla Nature Reserve, Canberra Nature Park which includes land managed by TAMS as a reserve in NSW such as the Googong Dam foreshores (4,527 hectares).

Under the *Nature Conservation Act 2014*, the Conservator of Flora and Fauna (a statutory office holder held in the Environmental Protection Authority) is required to prepare a biodiversity and research program that includes monitoring the effectiveness of nature conservation in the ACT. We work closely with ecologists in the Environment and Planning Directorate to monitor and assess the condition of nature reserves, the pressures they face and the effectiveness of management programs at limiting the impact of these pressures. This ensures effective, accountable nature conservation in the ACT.

We continue to support the Murumbung Yurung Murra (Ngunnawal language for Good, Strong, Pathways) staff network, commonly known as the Murumbung Rangers. In addition to their ongoing operational work 'Caring for Country', the Murumbung Rangers conducted tours and interpretive activities in various parks and reserves throughout the year and at several community engagement events including the Heritage Festival, Tidbinbilla Extravaganza and NAIDOC week.

This year the Murumbung Rangers also conducted tours for Minister Shane Rattenbury and Minister Yvette Berry and ran a number of cultural appreciation sessions on 'Country' for other directorates. They also provided input into discussions about the cultural landscape; various signs and internal publications; they held information sessions and conducted field trips for local elders and other member of the broader Aboriginal and Torres Strait Islander community; and hosted several visiting traditional custodians and other Aboriginal and Torres Strait Islander groups. During 2015 Parks and Conservation recruited an Aboriginal woman through the ACT Public Service graduate program, supported the drafting of the ACT Aboriginal Fire Management Framework and conducted a workshop into a review of the Murumbung Yurung Murra Cultural Tour program.

Development work continued on the Conservation Effectiveness Monitoring Program. This work has provided the framework for systematically assessing the condition of nature reserves and evaluating the effectiveness of reserve management programs by gathering information from monitoring programs and qualitative sources from government and non government groups to make structured assessments. This information supports adaptive, evidence-based decision making and informs reserve operational plans.

Our work strengthens biodiversity in Canberra's natural areas through targeted plant and animal pest management programs and through the provision of policy and expert technical advice on pests, weeds and rural matters. In 2014–15 we implemented the Invasive Weed Control Operations Plan at a cost of $2.1million for 784 projects. These projects covered 21,790 hectares of land and allowed for over 5,000 hectares of invasive weeds to be destroyed. More information can be found at the 2014–15 invasive weeds web map link: **http://actgov.maps.arcgis.com/apps/webappviewer/index.html?id=d89fa9407afb453c92201991589cd3fb**

Approximately $480,000 was spent during 2014–15 on managing the impacts of vertebrate pest animals on public land in the ACT. These programs targeted rabbits, wild dogs and foxes as well as feral pigs, deer, horses and goats. This expenditure is in addition to the employment of a full-time field officer undertaking baiting and trapping of wild dogs and foxes, and a full-time technical officer coordinating vertebrate pest management programs.

TAMS Rangers work hard to keep introduced species under control

An extensive monitoring and baiting program targeting the European red fox was the focus of the vertebrate pest program over this period with preliminary results indicating a reduced number of foxes and thus predatory pressure on a recovering landscape.

TAMS continued to coordinate kangaroo management on rural and government lands. Kangaroo population control on nature reserves aims to preserve sustainable numbers of eastern grey kangaroos in priority nature reserves in the Territory. The ACT Government is committed to investigating alternative non-lethal control methods for kangaroos and has been actively exploring and funding long-term solutions to kangaroo over-population since 1998. The ACT Government, through the Environment and Planning Directorate, has contributed financially to CSIRO-led trials on fertility agents. Over the next year, the ACT Government and CSIRO will be undertaking further research for kangaroo fertility control.

Success of the threatened species captive breeding programs at Tidbinbilla Nature Reserve continued with solid results from the southern brush-tailed rock-wallaby, eastern bettong and corroboree frog programs. A record number of 600 frogs were released into the wild in Namadgi National Park, as well as a record number of 18 rock-wallabies being bred at Tidbinbilla, highlighting the importance of these programs. Visitors continue to enjoy the koala enclosure which, in keeping with the reserve's general philosophy, shows koalas in a natural setting.

As a result of two community days involving participants from Greening Australia, the Uriarra Village and the broader Canberra community planted approximately 5,000 native tree species in the Lower Cotter Catchment. Over this same period TAMS undertook considerable blackberry and pine wilding control in this area. Water quality monitoring as a measure of catchment health was also carried out by the University of Canberra.

Southern brush-tailed rock-wallaby

Apart from its breathtaking natural beauty Tidbinbilla Nature Reserve, which covers over 5,000 hectares, is considered a leader in the captive breeding of endangered species in part through its work on the southern brush-tailed rock-wallaby program.

Southern brush-tailed rock wallabies are critically endangered and it is estimated there only a few dozen left in the wild. The dedicated team at Tidbinbilla is working hard to save this species from extinction.

Over the past 20 years the Tidbinbilla team has mastered an accelerated breeding technique called 'cross-fostering'. This technique, which has been developed in collaboration with the CSIRO, Adelaide University and Adelaide Zoo, employs a foster mother from a more abundant species (in this case the yellow-footed rock-wallaby) to rear a brush-tailed rock-wallaby joey. This technique frees up the highly endangered brush-tailed rock-wallaby mother and allows her to increase her production rate.

This program has seen impressive results over recent years with over 72 joeys being born since 2010. In a joint program with the Victorian Government some of these wallabies have been released back into the wild in an effort to re-establish a population in the Grampians, Victoria.

Visitors can see these delightful wallabies and learn more about this program, on the 'Discover our Wild Side' tour at Tidbinbilla. Details of the tour can be found by calling Access Canberra on 132281 or visiting the Tidbinbilla website at **www.tidbinbilla.act.gov.au**

The One Million Trees program had another successful year with some 30,000 trees being planted along the Murrumbidgee River corridor. This was predominantly new plantings with a smaller number of follow up plantings for those species that did not survive the harsher conditions of 2014–15. To facilitate the seedlings chance of survival weed spraying at a cost of $80,000 was undertaken to fight against competitive pressures from species such as blackberry, African love grass and serrated tussock.

In October 2014, 11 bush stone curlews (a locally extinct bird) were sourced from the Riverina region of NSW and released into the Mulligans Flat Woodland Sanctuary under the leadership of the Woodlands and Wetlands Trust which works co-operatively with the ACT Government.

The Woodlands Restoration Project has also continued to improve the access corridors that allow wildlife to move safely between man-made infrastructures and green areas. The southern Canberra area has been a focus with works including the placement of fallen timber and the planting of native trees and shrubs in a number of priority areas including Issacs Ridge, Wanniassa Hills, Cooleman Ridge, Urambi Hills and Red Hill.

TAMS provided support for ParkCare and Urban Landcare groups involved in the management of ACT parks and reserves. There are currently a total of 40 community volunteer groups registered with the ACT Government ParkCare and Urban Landcare programs. A dedicated Park Care Coordinator and Park Care Support Officer facilitate community involvement in weed control, growing and planting seedlings for bush regeneration, mapping rabbit warrens, restoring and maintaining early European settlement heritage sites, and trail maintenance. A new ParkCare group was established for Urambi Hills Reserve, and the Majura Pines Trails Alliance and Tuggeranong Trail Rats were also established to help in maintaining a network of mountain bike trails.

Ron Reynolds Centre – a little piece of our history

Ronald Leslie Reynolds joined the Public Service in Canberra in 1944 at the age of 15. He originally worked as a courier for the Patents Office and in 1950 began work with what was Parks and Gardens.

Ron spent over 40 years maintaining our parks and city areas, which included planting a significant number of the street trees around Canberra and those along Northbourne Avenue. Towards the end of his career, he was the head gardener at Cityscapes' Phillip Depot. Ron retired in 1993 at the age of 64, and to recognise his extensive service to the Canberra community, the Curtin Depot was named after him when it was re-commissioned as a training facility some years later.

The site underwent expansion during 2014–15 as part of a Australian Government funding program to increase disaster resilience across the ACT. The Centre is now a fit-for-purpose facility that can be used as an operations centre by ACT Government directorates to manage all-hazard events affecting the Territory. It also allows for the coordination of incidents which affect local government and municipal services including traffic management and safety, public transport, and rural fire suppression.

Ron passed away on 17 September 2011 at the age of 82, but his name lives on as a little piece of our history.

We are responsible for the management of biosecurity threats. We try to minimise the risk of the entry, establishment or spread of exotic pests and diseases that have the potential to cause significant harm. TAMS also manage emergency preparedness and responses through our community engagement programs. During the year the ACT Biosecurity Emergency Plan was finalised and a draft ACT biosecurity strategy prepared. This draft strategy will be released for public and industry consultation in July 2015. The ACT also participated in Exercise Odysseus, one of a series of exercises held across Australia aimed at enhancing national (government and industry) preparedness for a national livestock 'standstill' in response to an outbreak of foot-and-mouth disease.

Our priorities for 2015–16 include:

- finalisation of a draft plan of management for the Lower Cotter Catchment
- reviewing the fire management trail network, and delivery of repairs and maintenance to priority sediment control structures in the Lower Cotter Catchment in liaison with Icon Water, the Emergency Services Agency and the Environment and Planning Directorate
- delivery of a comprehensive pest plant and animal control strategy throughout all protected areas
- continued support of key endangered species recovery programs, including partnership work associated with the eastern bettong, southern brush-tailed rock-wallaby, bush stone curlew and corroboree frogs
- delivery of environmental protection planning advice associated with environmental offsets
- completion of reforms to government oversight of land management agreements over rural leases
- finalisation of the ACT Biosecurity Strategy
- upgrading of fencing and other infrastructure at ACT Government horse paddocks and agistments
- upgrading of the water facilities at the Athllon depot veterinary laboratory.

National Arboretum Canberra

National Arboretum Canberra

The National Arboretum Canberra (the Arboretum) is home to 94 forests of rare, endangered and symbolic trees from around Australia and the world. More than 44,000 trees have been planted on the 250 hectare[9] site at the western end of Lake Burley Griffin.

During the year there were approximately 544,000 visitors to the Arboretum, with the National Bonsai and Penjing collection remaining a popular part of the visitor experience.

The capital upgrade program for the Arboretum delivered a variety of improved facilities including new shade structures and security gates in the Pod playground, new paths, stairs and tree planting from the main car park to the Village Centre and fit out and connection of an additional space to the administration office. There were 557 new trees planted to replace forest trees that had died. A variety of trails were designed and constructed from the Arboretum's Village Centre to the main features around the site including the Wide Brown Land sculpture, the Himalayan Cedar forest and Dairy Farmers Hill in line with the Trails Concept Plan. TAMS installed additional storage and pavements behind the Village Centre kitchen, upgraded stormwater drainage, sealed the exit roadway from the overflow car park and installed new horse holding yards for visiting riders.

A water supply project delivered infrastructure to secure the Arboretum's non potable water supply for irrigation. This included installing a power supply, construction of a seven mega litre transfer reservoir and a two kilometre pipeline to the Dairy Farmer's Hill tank. Equipment and facilities to operate the system were also part of these works and included a set of transfer pumps, filters and filters station, injection unit, electric switchboards and pump-shed.

The design stages for the Events Terrace to improve the landscape and visitor facilities in this important area between the Village Centre and the Margaret Whitlam Pavilion progressed during the year.

The National Arboretum Canberra ran an established education program for primary, secondary and tertiary students including school holiday programs, which consisted of kite making, bonsai workshops and other seasonal activities. A growing number of interstate schools are now including the Arboretum in their itinerary when they visit Canberra, with local schools also enjoying the Arboretum.

9 250 hectares of developed land (plus approximately 50 hectares undeveloped land).

There were many events at the Arboretum during the year including the 2014 Voices in the Forest concert; and six ceremonial tree plantings by international and local dignitaries including the planting of a Gallipoli oak in the Central Valley by their Excellencies the Governor-General of New Zealand and Lady Janine Mateparae. We also hosted a visiting bonsai artist, Mauro Stemberger from Italy who conducted an evening for bonsai enthusiasts. Priorities for 2015–16 are to:

- continue the improvements to the Events Terrace area between the Village Centre and the Margaret Whitlam Pavilion
- complete the circuit trail around Dairy Farmer's Hill in line with the Trails Concept Plan
- improve safety and amenity at the Pod playground, including construction of toilets
- upgrade the administration and works depot buildings
- continue to develop the education program for schools and a program of public events such as the 2015 Voices in the Forest concert.

Yarralumla Nursery

Yarralumla Nursery (the Nursery) is an ACT Government owned commercial wholesale plant nursery. It is the largest wholesale nursery in the southern tablelands and sells high quality, competitively priced plants to landscape, wholesale and retail industries, Landcare groups, local and state governments and the Australian Government. The Nursery propagates and grows cool climate plants from its own plant stock and seed bank including local, rare and endangered species. During the year the Nursery grew approximately 400 different varieties of plants and trees, with some 200,000 individual plants being grown. The Nursery also provides horticultural advice for flora biosecurity events.

In addition the Nursery manages the ACT Government's Plant Issue Scheme, which was first introduced in 1930 to preserve the garden city concept of Walter Burley Griffin by helping to establish new suburbs. It provides owners of new residential land in the ACT with an allocation of free plants and horticultural advice to scheme recipients. It gave away 9,811 plants to eligible homeowners during the year.

The Nursery continued to reduce expenses and finalised the sublease of space to three tenants, with the goal to become a sustainable and financially viable business unit.

As a continuation of the Centenary celebrations (from April 2014), the Nursery launched the Yarralumla Nursery Centenary Carpet plant at Floriade 2014. Centenary Carpet is a form of creeping boobialla that is an excellent ground cover for the Canberra climate. Since its launch in September 2014 over 3,350 Centenary Carpet plants have been sold.

During the year further work was conducted to address safety and operational issues in a number of glasshouses through the replacement of glass with perspex and the replacement of thermal blinds.

The Nursery continued to provide employment and vocational training to people with disabilities. Its longstanding involvement in training is demonstrated by the apprenticeship program, the Koomarri employment contract (which has been in place for over 15 years) and the Black Mountain School vocational training program. This involvement extends to the ACT community through participation in programs such as special needs education, return to work rehabilitation and volunteering.

During the year the Nursery provided a range of nursery stock to the National Arboretum Canberra and Floriade, and Lone Pines to the Australian War Memorial for distribution across south east Australia. It also supported a number of ACT Government revegetation and urban open space projects.

Priorities for 2015–16 are to:

- refurbish the Yarralumla Nursery by replacing the floor and improving staff amenity within the administration office
- continue to develop markets to increase revenue.

Yarralumla Nursery

Yarralumla Nursery not only helps protect and grow many native and international plant species; it also helps to create employment opportunities for people with disability and people who are returning to work after injury or illness.

The nursery employs a team of workers from Koomarri's Garden Maintenance Service, students from the Black Mountain School, and members of the ACT Government that are returning to work after injury or illness.

The Nursery ensures the tasks that employees perform matches their interests, skills, and abilities. The idea is to encourage and enhance their skills as well as integrating them into our diverse team. There is always work to be done helping to pot new plants, pruning, irrigation and maintaining established plants and trees, as well as administrative tasks to assist with the day to day running of the Nursery.

The reciprocal nature of the arrangement is not lost on the participants of the Nursery. As these workers nurture and help the plants to grow, this work can, in turn, nurture their physical and mental wellbeing. Returning from an injury or illness can be long journey for some staff members. Giving them a chance to come back to the workplace in a productive environment is a rewarding experience for all involved.

Output 1.5: Regulatory Services

This output comprises a range of activities and measures that protect and enhance the natural and built environments. These include providing advice, education and compliance services to government and the community, city ranger functions; domestic animal management; plant and animal licensing and significant tree protection; and the processing of development applications and submissions referred from the ACT Planning and Land Authority (ACTPLA).

Licensing and compliance

TAMS administers the *Animal Welfare Act 1992* and *Domestic Animals Act 2000* and manages the domestic animal shelter at Mugga Lane in addition to providing municipal ranger services through the city rangers. Animal welfare issues are managed both by the Directorate and by the RSPCA ACT. TAMS also provides approval for the use of public land under the *Public Unleased Land Act 2013* and administers the licensing regime under the *Nature Conservation Act 2014* and the *Fisheries Act 2000*.

During the year, TAMS responded to a range of matters related to domestic animal management which included investigating dog attack and animal nuisance complaints; and continuing to educate the community on the obligations and responsibilities that come with owning a dog. We processed 4,288 new dog registrations, 11 dangerous dog licenses were issued and 245 dog attack investigations were conducted. These investigations resulted in 116 dogs being seized.

Work continues on the review of dog exercise areas to ensure a suitable balance is achieved within the community and a new dog park in O'Connor was opened in July 2014.

TAMS continued to support the work of the Animal Welfare Advisory Committee, with the release of the Code of Practice for the Welfare of Native Wildlife (Rescue, Rehabilitation and Release) and the Code of Practice for the Private Keeping of Native Reptiles for community consultation.

The *Domestic Animal (Breeding) Legislation Amendment Act 2015* which aims to prevent the intensive breeding of puppies and kittens for the pet market was enacted on 24 March 2015. The *Domestic Animals Act 2000* and Magistrates Court (Domestic Animals Infringement Notices) Regulation 2005 were amended to differentiate between the seriousness of dog attacks and increase penalties for dog attacks that result in serious injury.

City Rangers responded to 264 reports of sharps on unleased land and 1,740 reports of abandoned vehicles, with 313 vehicles and 248 illegal signs being impounded. There were 1,723 requests from members of the public for routine work such as clearing overhanging foliage from footpaths that were blocking the line of sight, as well as reports of nature strip encroachments; incidents affecting public safety; litter offences; charity bin issues; illegal camping and unapproved use of unleased land. We continued to work with retailers to address the issue of discarded shopping trolleys and city rangers also conducted ten shopping trolley collection days, impounding 249 trolleys. There were 206 investigations into abandoned shopping trolleys as a result of reports received from the public.

With the introduction of the Code of Practice for the Management of Charity Donation Bins in the ACT, work has continued with charity organisations to reduce the amount of unwanted donations and illegal dumping around charity bins. Some of the methods used to address these matters included regular monitoring of charity bin sites and increased media around the costs associated with illegal dumping.

TAMS Rangers in the field

TAMS issued 2,088 permits for temporary public use of unleased Territory land, including 1,631 for private and public events, 240 for construction activities, and 202 to allow residents to develop their nature strips for private use. Work continues on improving the service provided to members of the public looking to use public open space. Priorities for 2015–16 include:

- release of the Code of Practice for the Care and Welfare of Dogs in the ACT for public consultation
- continued focus on the management of domestic animals in the ACT, including the keeping of native animals as pets, and associated animal welfare issues
- monitoring compliance with relevant legislation to ensure the continued amenity of Canberra
- development of an incident management system to help in the management and regulation of domestic animals in accordance with the *Domestic Animals Act 2000*.

Development processing

TAMS processes development applications referred by the Environment and Planning Directorate (EPD) and other submissions by developers and certifiers.

Of the 4,964 land development submissions received during 2014–15, 4,907 were processed. Of these, 4,517 (92 percent) were processed within the target timeframes. Development Applications (DA) and Building Applications (BA) have a statutory turnaround time of 15 days and the post DA submissions have a 20 day turnaround time agreed with industry.

The total number of submissions received in 2014–15 was 657 less than the previous year, with the key driver appearing to be a reduction in Building Applications. There has also been a reduction in the request for Certificate of Final Acceptance, predominantly in the infill development area.

Results indicate the demand to review, assess and certify infrastructure assets are safe and acceptable for transfer to ACT Government ownership have not changed from previous years.

Table 3: Land development submissions

Submission types	2013–14	2014–15	% + –
Submissions			
Estate Development Plan and Planning Submissions	99	355	258.6
Design Acceptance	945	860	–9.0
Operational Acceptance	655	507	–22.6
Final Acceptance	476	258	–45.8
Sub-total	**2,175**	**1,980**	**–9.0**
Applications			
Development Applications	1,549	1,726	11.4
Building Applications	1,897	1,258	–33.7
Sub-total	**3,446**	**2,984**	**–13.4**
Total	**5,621**	**4,964**	**–11.7**

A further indicative comparison of performance against previous years is the number of residential dwellings and the site areas (square metre) of commercial and industrial developments processed and released during 2014–15 (see Table 4: Land release).

Table 4: Land release*

Asset type	2012–13	2013–14	2014–15
Residential dwellings (No.)	4,354	3,500	3,669
Commercial site area (m^2)	120,479	77,484	98,321
Industrial site area (m^2)	24,249	3,035	66,178
Community and non urban (m^2)	122,040	707,748	101,063

* Actual outcome figures provided by the Chief Minister, Treasury and Economic Development Directorate

Internal technical and administrative processes and procedures for the approval of development applications, detail design reviews and handover of assets were refined during the year with work continuing to meet the changing development industry environment.

During the year industry assisted with the review of two mandatory requirement documents. Comments are currently being finalised regarding Reference Document 08: Requirement for Works as Executed Quality Records which establishes mandatory technical requirements for works as executed (WAE) documentation and architectural drawings for public infrastructure works. Reference Document 06: Requirements for Design Acceptance Submissions establishes mandatory design requirements for proposed public infrastructure works with a draft of the abbreviated version for infill developments ready for final circulation.

TAMS continued to work closely with industry to refine its processes through regular consultation and the establishment of two workshops which focused on design and presentation of trees and the enhancement of nature strip guidelines to facilitate their different treatments. Workshop participants included various industry groups such as community councils, landscape architects, developers, consultants, builders, contractors, plumbers and certifiers.

Priorities for 2015–16 include:

- launching an online service for the submission of WAE summary drawings
- working with industry to improve and streamline inspection and approval processes
- supporting coordination for the Capital Metro project
- using new technology for more efficient assessment and record management
- piloting the expansion of mapping software to enable online public access
- developing online access to project and development information, policies, standards, codes and other important information
- finalising traffic impact guidelines to assist industry in the assessment of the traffic impacts of proposed developments.

For more information:
T (02) 62076628 Director, Asset Information and Management Services

Output 1.6: Capital Linen Service

The Capital Linen Service (the Service) provides a managed linen service to a wide range of ACT clients, including public and private hospitals, health and aged care providers, hotels, restaurants, major tourist attractions, educational institutions and emergency services. During the year it continued to deliver and expand its high quality linen hire and laundering services to customers in the ACT region and work closely with the health and accommodation sectors to explore service delivery and product innovation opportunities. This includes:

- a new range of pillow cases introduced to cater for changing trends in the dressing of beds in hotels
- the redesign of scrub suits within the operating theatres at the Canberra Hospital
- the introduction of trolley covers for linen and food for ACT Health to help them meet the standards necessary to obtain International Organization for Standardization (ISO) accreditation.

Responsiveness to industry trends and customer requests has helped in overall growth of approximately 6 percent, with a 14 percent increase in kilograms sold to the accommodation sector. Customer retention and loyalty remains high.

The Service laundered and delivered over 5,700 tonnes of linen which is around 5 percent higher than the previous year. With the current product range consisting of more than 200 items we focussed on improving the service delivery model through the addition of a number of new products for the health and accommodation sectors. Revenue in the accommodation sector grew by around 12 percent on the previous financial year. Ninety nine percent of all items ordered by one of the Service's biggest customers, the Canberra Hospital, delivered on time.

With the focus on asset management, including the development of a detailed preventative maintenance plan, the quality of our service and effectiveness of equipment will greatly improve in the coming years. Continued attention to workplace health and safety and injury prevention has contributed to a further downward trend in this year's workers' compensation claims and costs.

The Service also began improving the business information and communication and technology capability by upgrading the ordering and billing system. The new system is scheduled to launch in July 2015. Priorities for 2015–16 are to:

- undertake a review of our service delivery model including detailed feedback from customers across all sectors
- improve workforce management practices with a particular focus on automated rostering, targeted training programs and staff retention.

Capital Linen Service

The Directorate operates the Capital Linen Service, which is located in Mitchell, on behalf of the ACT Government.

The original laundry building was constructed in 1978 and over time both the building and equipment has been expanded to allow for increased capacity and to attract a wider range of clientele.

Canberra's hospitals, hotels, function centres and aged care facilities make up the majority of our customers with over 110,000 kilograms of laundry being washed, sterilised, dried and ironed every week. These laundry volumes equate to approximately 5,700 tonnes per year.

The laundry has also taken steps to reduce its environmental impact through investment in better technology. Air and gravity fed monorail systems are used to transport linen around the facility and waste water from boilers and washing lines is recycled, treated and reused in the washing process. Our dryers also allow for energy to be stored and reused and have sensors which are capable of determining optimal drying times, both of which contribute to the reduction of gas consumption.

Something else that most people would not know is that Capital Linen Service employs people from 29 different countries with 65 percent being born overseas and 49 percent being women. This reflects our Directorate's diverse and multicultural workforce.

Governance and Accountability

Overview
Scrutiny
Risk Management
Internal Audit
Fraud Prevention
Workforce Planning and Management
Work Health and Safety
Ecologically Sustainable Development

Overview

TAMS is committed to governance that reflects the principles and processes expressed in both whole-of-government and TAMS specific policies and frameworks. We have a sound knowledge of good governance built on continuous improvement; accountability and transparency; following the rule of law; being responsive, equitable and inclusive; observing and managing risk, and being as efficient and effective as possible.

Our employment programs are designed to attract, build and retain a capable and resilient workforce aligned to our service delivery needs. These employment programs focus on workforce planning, strengthening the capacity of our leaders, encouraging high performance, building capability and creating a positive, safe and diverse workplace culture. Our workplace culture and practices observe the Respect, Equity and Diversity framework that outlines clear expectations for the behaviour of all ACT Public Servants.

We have a mature and robust framework in which internal scrutiny, compliance, audit and risk management are practiced and observed. We have in place frameworks, charters, policies and guidelines to ensure all parts of TAMS are able to access information, as well as be supported by key governance experts in the execution of their daily operations. This approach ensures that services are delivered with a high degree of compliance and within the appropriate legislative parameters.

In addition to the written guidance and expert assistance available to executives and managers, the organisation has a thorough approach to both internal and external scrutiny. For example, our Audit Committee comprises four independent professionals who diligently scrutinise all aspects of our operational and financial performance. This not only provides assurance to the Director-General that we are operating efficiently, it also provides assurance to the community that their municipal services are being delivered as effectively and transparently as possible. Recommendations from all audits are tracked internally until they are fully implemented to ensure a cycle of continuous improvement, as well as the adoption of better practice where ever possible.

We also have an active fraud prevention program to ensure that instances of fraud and corruption are minimal. Training is available to all staff to ensure their obligations as public servants are understood. Any matters of fraud and corruption are dealt with in accordance with the Fraud and Corruption Prevention Plan, where any maladministration or behaviour that contradicts the values of the ACT Public Service is addressed swiftly, with well-defined systems of investigation, analysis and procedural fairness.

The Governance Branch also has carriage of sustainability activity within TAMS, liaising with other directorates to address whole-of-government emission reduction measures and targets. To this end we report on annual emissions, identify and act on emission mitigation proposals, and contribute to broader ACT Government policy initiatives to meet the ACT Government targets.

Scrutiny

The following is a report on progress against undertakings made as a result of reports produced by the Auditor-General, Ombudsman and Legislative Committees.

Auditor-General Reports

The following tables list the reports of audits carried out by the Auditor-General's office, their recommendations and TAMS response to those recommendations.

Table 5: Performance Audit Report on Debt Management (February 2015)

Title	Debt Management – ACT Auditor-General – No.1/2015 Documentation of Credit Notes: Performance Audit Report on Debt Management (February 2015)
Recommendation	**Action and status**
That the Territory and Municipal Services (Capital Linen Service) should appropriately document credit note approvals. TAMS standard 'request for credit note' may be appropriate for use.	Agreed. In progress

Table 6: Performance Audit Report on Restoration of the Lower Cotter Catchment (May 2015)

Title	Restoration of the Lower Cotter Catchment – ACT Auditor-General – No.3/2015 Performance Audit Report on Restoration of the Lower Cotter Catchment (May 2015)
Recommendation	**Action and status**
To be reported in the 2015–16 Annual Report.	A Government response on the Auditor-General's Performance Audit on the Restoration of the Lower Cotter Catchment (May 2015) is yet to be finalised and will be reported in the 2015–16 Annual Report.

Legislative Assembly Committees

The following tables list the reports of Legislative Assembly Committees, their recommendations and TAMS' response to those recommendations.

Table 7: Standing Committee on Planning, Environment and Territory and Municipal Services – Report on Annual and Financial Reports 2013–14

Title	Report on Annual and Financial Reports (Planning, Environment and Territory and Municipal Services) 2013–14 Presented 19 March 2015 http://www.parliament.act.gov.au/__data/assets/pdf_file/0007/705625/8th-PPW07-AR13-14.pdf
Recommendation	**Action and status**
Recommendation	A Government response on the Committee's Report on Annual and Financial Reports (Planning, Environment and Territory and Municipal Services) 2013–14 is yet to be finalised and will be reported in the 2015–16 Annual Report.

Table 8: Standing Committee on Planning, Environment and Territory and Municipal Services – Report on Annual and Financial Reports 2012–13

Title	Report on Annual and Financial Reports (Planning, Environment and Territory and Municipal Services) 2012–13 Presented April 2014 http://www.parliament.act.gov.au/__data/assets/pdf_file/0003/579450/PETMAS_Annual-Report_FINAL.pdf
Recommendation 14: That the ACT Government continue to place public transport as a high priority and investigate Territory wide opportunities for similar projects to improve Canberra's public transport.	**Agreed** The Government has successfully completed a number of major bus stops, bus stations and facilities. Work is currently progressing on feasibility studies, design and/or construction in relation to a number of projects, including the light rail project, major bus stops, bus stations and facilities. Projects completed in 2014–15 include: major bus shelter installations at College Street and Barry Drive; upgrades to the blue rapid corridor bus stops along Southern Cross Drive; facilities opened at Fyshwick; Manuka oval bus layover and special event parking; safety improvements around Canberra Hospital—widening of Bateson Road for bus turning; shelter installations in Molonglo; design of bus layover facilities for Lanyon Marketplace; upgraded passenger information (bollards) at city and Belconnen bus stations; ongoing upgrade to bus stop infrastructure across Canberra.
Recommendation 18: That the Territory and Municipal Services review the professional development available for rangers at Domestic Animal Services to ensure it includes training to respond to situations that involve people with mental health issues.	**Agreed** The need for training to respond to situations that involve people with mental health issues was identified in a recent review of the training needs of rangers at Domestic Animal Service and will be delivered within the next six months. This training will be undertaken as part of the ongoing training provided to Domestic Animal Services rangers to ensure they can carry out their duties in accordance with the *Domestic Animals Act 2000*.
Recommendation 20: The Committee recommends that the ACT Government investigate providing all households with a green waste collection service.	**Not agreed** Noting that provision of a third bin would add a level of convenience, the ACT Government has already investigated this matter and concluded that there would be little or no net benefit as approximately 90 percent of green waste is already being recycled in the ACT. The investigation identified the following issues with provision of a third bin: The capital cost of bins and collection trucks, and ongoing fuel costs, would not show value for money, especially in winter when few bins would be full. Bins can only take certain sizes of material, still requiring residents to dispose of remaining material by other means. All rate payers would effectively have to pay for the cost, regardless of whether they have gardens, whether they prefer to self-haul, or whether they compost their green waste. The current practices in the ACT for managing green waste are efficient and cost-effective. Most trash pack services will not collect, and thus will not charge a collection fee, if a pack is less than half-full. Alternatively, for those happy to self-haul, ACT Government Resource Management Centre's do not charge for disposal of green waste.
Recommendation 22: That ACTION develop a solution for the free replacement of faulty MyWay cards that can be accessed in Civic.	**Agreed in principle** TAMS has developed a proposed solution for the replacement of faulty MyWay cards within Civic. This proposal will require modification to MyWay system functionality to implement. Funding for this modification will be included for consideration during future budget processes. The process now requires card holders with faulty cards to purchase a replacement card at any one of the five recharge agents within Civic and then contact Public Transport on 131710 to have the old card cancelled and any travel credit and the cost of the card transferred to the new card.

Title	Report on Annual and Financial Reports (Planning, Environment and Territory and Municipal Services) 2012–13 Presented April 2014 http://www.parliament.act.gov.au/__data/assets/pdf_file/0003/579450/PETMAS_Annual-Report_FINAL.pdf
Recommendation 23: The Committee notes ACTION's work on NXTBUS and recommends the ACT Government continues to investigate new technologies that encourage the uptake of public transport.	**Agreed in principle** The Government continually examines technology and associated best practice to ensure that systems support opportunities to increase public transport patronage. Public Transport has upgraded all recharge agents facilities to include tertiary MyWay card sales. Tertiary students may also now elect to register online, simplifying the previous process. A further rollout to other concessions is being considered. The proposed expansions of the current MyWay autoload payment method to include credit and debit card options are being progressed.
Recommendation 24: That the ACT Government work to further improve service consistency across the whole ACTION Network.	**Agreed** Network 14 has been designed to provide more consistent, regular and direct services to better meet identified transport needs. The network is due to be implemented in early 2014–15 and will be reviewed for performance and patronage once operational. Network 14 was introduced on 1 September 2014, the new weekend network commenced on 6 September 2014. Since the implementation of Network 14 Public Transport has been continually monitoring the network using performance data available from the MyWay system to identify areas for improvement. Further timetable adjustments and service improvements to Network 14 weekday services were successfully implemented on Monday 18 May 2015. Xpresso, Blue and Red Rapid services were enhanced to increase services at peak times to the city and local centres. Data from the MyWay ticketing system was also used to identify the optimal running times for the timetable.
Recommendation 25: That the ACT Government undertake an in-house audit of missing links in the cycle path network, such as the Barton Highway and parts of Lake Tuggeranong.	**Agreed** The path from Tuggeranong Weir to Reed Street has been asphalted. The Government will undertake audits of other paths around the lakes and the Barton Highway. Any missing links will be included in future capital works and capital upgrade programs. Community paths covering new and missing links were constructed in 2014–15 at the following locations: Holt, Narrabundah, Greenway, Ainslie, Campbell, Torrens, Farrer, Kambah, Wanniassa, Reid and Garran.
Recommendation 26: The Committee commends the ACT Government for the increase in footpath maintenance in 2012–13 and recommends the Government continue to plan for this maintenance taking into account new national design contingencies for shared paths.	**Noted** Future priorities for footpath maintenance will take into account planning around cyclepaths and shared paths. Unfortunately, due to conflicting priorities in the recurrent funding, it was not possible to continue the 2012–13 level of footpath maintenance activity into 2013–14. Priority setting for footpath maintenance takes into account user safety on cyclepaths and shared paths.
Recommendation 27: That the ACT Government, after a reasonable time, review the style of traffic flow management system planned for the Barton Highway-Gundaroo Drive roundabout, with a view for inclusion in growing areas of similar nature.	**Agreed in principle** The Government will evaluate the effectiveness of the proposed works at the Barton Highway-Gundaroo Drive roundabout to determine whether this treatment can be applied at other locations. These works are anticipated to be completed in 2016–17. The re-tender for the construction of the Barton Highway-Gundaroo Drive-William Slim Drive intersection signals has been readvertised to close in July 2015. Work is anticipated to be completed by June 2016. The effectiveness of the planned signals to alleviate delay and queue lengths will be evaluated 6–12 months after the completion of these works when traffic has resumed a steady pattern of use of the intersection.

Title	Report on Annual and Financial Reports (Planning, Environment and Territory and Municipal Services) 2012–13 Presented April 2014 http://www.parliament.act.gov.au/__data/assets/pdf_file/0003/579450/PETMAS_Annual-Report_FINAL.pdf
Recommendation 28: The Committee recommends that the project to provide parking in the median along Nellie Hamilton Avenue be funded.	**Agreed in principle** A feasibility study for the project was completed in February 2012. Funding of the project will be considered within the context of future capital works programs. TAMS commissioned an options study of parking in the median strip of Nellie Hamilton Avenue near Gungahlin's Yerrabi Pond in response to associated mix use development in the area. Detailed design for this work in future capital works programs.

Table 9: Inquiry into Vulnerable Road Users

Title	Inquiry into Vulnerable Road Users Presented 5 June 2014 http://www.parliament.act.gov.au/__data/assets/pdf_file/0010/602200/Vulnerable-Road-Users_FINAL.pdf
Recommendation 3: That the ACT Government closely monitor the traffic conditions at the intersection of Athllon Drive and Beasley Street and provide a report to the Assembly by the end of 2014.	TAMS has been working with Melrose High School and the broader school community over the past several years on options for improving the safety of students who cross Athllon Drive at its intersection with Beasley Street. We have implemented a number of innovations, including the introduction of a direct school service from Melrose High School to Tuggeranong Interchange to reduce the number of students who need to cross Athllon Drive to catch a bus; modifications to the operation of the traffic lights, including an extended pedestrian crossing traffic light phase to enable students to cross the road without stopping in the central median strip; and the installation of warning signs advising motorists of the presence of school students. In addition to the above, TAMS introduced a reduced 60 kilometre per hour speed limit in March 2014 which operates between 3:00pm and 3:30pm on weekdays. The variable speed limit has been sign posted using static speed limit signs that include the time of day the 60 kilometre per hour speed limit applies. Other actions considered include a scramble crossing (pedestrian crossing phase where all traffic is stopped – allowing pedestrians to cross in any direction), construction of an overpass, widening of the central median strip, further extending the pedestrian crossing traffic light phase and fencing the median. Traffic conditions were evaluated at this location and a report provided to the Assembly in February 2015.
Recommendation 6: That the ACT Government conduct an audit of all pedestrian crossings to assess the safety and suitability of the crossing for the location. It is recommend that, in areas of high pedestrian and cycling activity, consideration should be given to installing shared crossings such as the example in De Burgh Street, Lyneham.	**Noted** The priority crossing in De Burgh Street functions effectively due to a number of factors including the close proximity of give way signs to the crossing. There are current Australian Standards and Road Design Guidelines which define when and where this type of priority crossings is appropriate. The government agrees that there are further opportunities to install these crossings around Canberra, to help improve safety for pedestrians and cyclists. As noted above, TAMS is also currently reviewing the cycling and walking design standard and it is expected it will elaborate on the use of De Burgh style priority crossings. Roads ACT is reviewing the Urban Infrastructure Design Standards. This includes review of walking and cycling facilities, now termed as 'Active Travel' facilities. The review includes consideration of when priority crossings are to be provided as well as the design of these facilities. Furthermore in line with the Inquiry into Vulnerable Road Users, we are currently re-designing pedestrian crossings to allow cyclists to ride across. The redesign and implementation will be subject to further review by TAMS and Justice and Community Safety Directorate (JACS). TAMS are completing (in June 2015) preliminary designs to prioritise road crossings for all active travel users on the Sullivan's Creek community path from Lyneham to city. Shared crossings (such as on De Burgh Street) have been identified as the preferred option. Funding for design and construction of these crossings has been allocated in the 2015–16 Budget.

Title	Inquiry into Vulnerable Road Users Presented 5 June 2014 http://www.parliament.act.gov.au/__data/assets/pdf_file/0010/602200/Vulnerable-Road-Users_FINAL.pdf
Recommendation: 23: That the ACT Government consider implementing a trial of lower speed limits in school zones and, residential areas with high level of pedestrian and cycling activity in close proximity to shared paths.	**Agreed** During the period 2004–2013, the number of casualty crashes involving cyclists in the ACT has doubled to around 80 casualties per year. In addition, there are approximately 40 pedestrian casualties each year. Improving compliance with speed limits as well as reducing speed limits in areas of high levels of cycling and pedestrian activity has been identified by leading experts to be critical to reducing the number of casualties among vulnerable road users. This is because as a vulnerable road user, the chances of surviving a crash reduce significantly at impact speeds above 30 kilometre per hour. Lower speed limits also have the potential to increase participation in cycling and walking as people feel safer in mixed mode environments. At lower speeds there are fewer crashes because road users have more time for decision making, motorists are less likely to lose control, and vehicles have much shorter stopping distances. At lower speeds, crashes generally result in less severe injuries because of the lower impact energies involved. Consistent with the safer speeds principles, a reduced 40 kilometre per hour speed limit was introduced into each of the town centres in Canberra after an initial trial in Woden and Gungahlin. The recent implementation of reduced 40 kilometre per hour speed limits in town centres recognised the incremental steps that are necessary to achieve cultural change and acceptance of safer speeds. Vehicle travelling speeds are partly determined by the local street environment, not just the posted speed limit. It is also important therefore that the government consider longer term design solutions to support slower speed limits. The government will further assess whether changes can be made to the Estate Development Code to support slower speed travel in newly developed parts of Canberra. The government, through TAMS and the Environment and Planning Directorate (EPD), will also investigate the adoption of a formal ACT 'urban design hierarchy', which would prioritise vulnerable road users over other road users, and would provide overarching guidance to government planning and design decisions. Speed limits of 40 kilometre per hour have been implemented in 18 group centres (Amaroo, Calwell, Charnwood, Chisholm, Conder, Curtin, Dickson, Erindale, Hawker, Jamison, Kaleen, Kingston, Kambah, Kippax, Manuka, Mawson, Wanniassa and Weston group centres) and across TAMS Active Travel pilot project is considering the option to trial a reduced speed limit of 30 kilometre per hour at a number of school zones during 2015–16.

Title	Inquiry into Vulnerable Road Users Presented 5 June 2014 http://www.parliament.act.gov.au/__data/assets/pdf_file/0010/602200/Vulnerable-Road-Users_FINAL.pdf
Recommendation 24: That the ACT Government conduct a review of the speed limit hierarchy across all roads in the ACT.	**Noted** Speed limits are an important engineering treatment and are set so that vehicles travelling at the speed limit have an improved capacity to respond to potential risks in the road environment, and the total energy in the system at any given time is contained at a more survivable level. Speed limits also help to regulate traffic flow and promote safety for all road users. In all cases, the general philosophy for setting speed limits is based on achieving a balance between safety, mobility and amenity. The maximum speed limit in the ACT is 100 kilometre per hour while the urban default speed limit is 50 kilometre per hour. In general terms, the following speed limits apply in the ACT: 40 kilometre per hour in school zones, worksites and certain other precincts; 50 kilometre per hour on all residential roads; 60 kilometre per hour on major collector roads; and 60 kilometre per hour and above for arterial roads. In the ACT, speed limits are determined in line with national standards and guidelines, including Australian Standard AS1742 and the Austroads Guide to Road Safety. We apply these standards and guidelines to determine the speed limit that should apply to new road infrastructure and to the existing road network when speed limits are reviewed. Factors taken into account under these guidelines when setting speed limits include: the road function and performance; road cross-section and geometry; and roadside development. In certain circumstances, reduced speed limits can be applied at black spot locations when speed is found to be a contributing factor to crashes. In 2012, we undertook a review and audit of speed limits and signs on the ACT arterial road network. The study found that in the majority of cases the current speed limits correctly reflected the surrounding environment. However, the review did find that some five percent of the 3,300 speed limit signs had some inconsistencies, such as insufficient repeater signs and speed signage being incorrectly located with other signs. As a result, during 2013 additional speed signs were installed at 164 locations to ensure consistency with the Australian Standard. Speed limit adjustments were also made to three ramps on Gungahlin Drive. TAMS continues to apply speed limits on public roads across Canberra in line with national standards and guidelines.
Recommendation 25: That the Minister for the Territory and Municipal Services conduct an evaluation of the trial announced in April 2014 to provide defined separation between cyclists and other traffic. The results of the evaluation should be provided to the Legislative Assembly within three months of completion.	**Agreed** The defined separation trial comprises four devices at six locations across Canberra where the separation between on-road cyclists and motorists could be improved. The devices provide a subtle but important separation that helps define cyclists' road space where more solid separation is difficult. The devices range from tactile line marking to raised mountable kerbing to help identify the edge of the cycle-way and maximise the separation between cyclists and adjacent traffic. The sites and separation devices being trialled include: Athllon Drive, on the approach to Scollay Street – a continuous low profile rubber kerbing on the approach to the roundabout to discourage traffic from accessing the on-road cycle lane when turning into Scollay Street. Corner of Pialligo Avenue and Fairbairn Avenue – riley kerbing, a low profile pavement marker with reflectors, as well as additional reflectors to further enhance the presence of the on-road cycle lane. London Circuit between Edinburgh and Constitution Avenue – vibraline (also known as rumble strips) to reinforce the presence of the on-road cycle lane and alert drivers who might accidentally veer into the lane with a rumbling noise. Vernon Circle between London Circuit and the Parkes Way bridge – vibraline along both sides of the road. Corner of Northbourne Avenue and Barton Highway – vibraline. TAMS are conducting bi-monthly evaluations throughout the 12 month trial period to determine the durability and success of each treatment in enhancing road safety outcomes for on-road cyclists. We will engage key groups such as Pedal Power, MRA and NRMA to help assess the suitability of each separation device. The results of the trial will be provided to the Assembly within three months of completion.

For more information: T (02) 62075040 Director, Governance

Risk Management

TAMS identifies and manages risk at all levels of the organisation. Our current risk management framework is based on the Standard AS/NZS ISO 31000:2009. The framework is managed by the **Risk Management Committee** (RMC), which meets quarterly to identify and assess risks and update the risk register.

The framework uses a bottom up approach in the identification and treatment of risks, beginning at the business unit level. Identified risks which are common across a division or inadequately treated are escalated to inform divisional risk plans. Using the same methodology divisional risk plans inform the TAMS risk register, which represents the strategic risks for TAMS.

The RMC has individuals with expertise in risk management as well as executive representation across TAMS. The Committee is also supported by subject matter experts such as senior management from the ACT Insurance Authority (ACTIA). Under the *ACT Insurance Authority Act 2005*, ACTIA is responsible for helping directorates to implement risk management policies and procedures. The RMC reports to the Internal Audit Committee and the Executive Leadership Team.

Identified risks are assigned a risk owner who actively monitors and tracks progress and updates the respective risk plan within an agreed review time. Where deemed appropriate, the RMC may assign the **Risk Management Working Group** (RMWG) to assist in the treatment of an identified risk. The RMWG comprises of subject matter experts and appropriate representatives from TAMS' business units who report progress directly to the RMC.

We work closely with ACTIA to ensure the risk management framework and policies meet all relevant guidelines. Corporate membership of the Risk Management Institute of Australia ensures TAMS stays up-to-date with risk management practices across a range of industries and provides staff with access to risk management training and professional development opportunities.

For more information:
T (02) 62075040 Director, Governance

Internal Audit

The **Internal Audit Committee** (IAC) reports to the Director-General on our governance, risk and internal control environment. The IAC oversees the development and implementation of the three-year Strategic Internal Audit Plan and the 12 month audit work plan. Both plans use a risk-based methodology to identify areas of strategic and operational risk.

TAMS internal audit area uses the ACT Government's whole-of-government internal audit services panel contract that includes performance, compliance and information technology categories. Twelve internal and external audits were presented during 2014–15 to the IAC for consideration, along with five legislative compliance reports.

At 30 June 2015, the IAC had five members: an independent external chair, an internal executive staff member, and three independent members external to ACT Government. Membership is reviewed annually. The IAC met five times during the year to discuss performance audits and once to discuss financial statements.

In addition, our Audit Committee Charter and Internal Audit Charter were updated by our Audit Manager and reviewed and approved by the IAC. The IAC also endorsed an Internal Audit Quality Assurance Framework and commissioned a new Strategic Internal Audit Plan for 2015–2018.

Table 10: Internal Audit Committee membership and meeting attendance 2014–15

Name of member	Position	Duration	Meetings attended
Will Laurie	Independent Chair	July 2014 to June 2015	6
Jill Divorty	Independent – other ACT government directorate Executive Director, Shared Services	July 2014 to February 2015	2
Glenys Roper	Independent – external member	July 2014 to June 2015	6
Ken Moore	Independent – external member	July 2014 to June 2015	6
Cathi Moore	Independent – external member	May 2015 to June 2015	1
Vanessa Little	Internal – executive member	January 2015 to June 2015	4

For more information:
T (02) 62075040 Chief Audit Executive

Fraud Prevention

Integrity and fraud control arrangements for TAMS are managed by the **Senior Executive Responsible for Business Integrity Risk** (SERBIR) and supported by the Agency Security Advisor.

We conduct a comprehensive internal audit program annually to address issues of high and medium integrity and fraud risk through risk assessment processes. The TAMS Audit Committee oversees these processes and monitors the management and integrity of fraud risk strategies.

Risk assessments are based on formal and informal information sources. These include reviews of the risks identified in the Fraud and Corruption Prevention Plan, feedback from business areas and oversight of actual cases of fraud and corruption across TAMS. Our audit and risk management committees also monitor business integrity risk.

Our **Fraud and Corruption Prevention Plan 2013–2015** provides a framework to prevent incidents of fraud and corruption across TAMS. It describes how we deter and detect fraud and corruption and meet our obligations under the ACT Integrity Policy. Fraudulent behaviour is prevented through general awareness training for staff undergoing induction and targeted training for areas identified as high risk. Information on ethical and proper conduct is promoted to staff through our intranet.

Fraud control processes are supported by a business integrity risk panel under the auspices of the SERBIR to maintain consistency and probity. The panel consists of executives and senior officers who examine and monitor suspected fraud and corruption cases. The panel meets regularly and examines mechanisms for prevention and reporting.

During the year, 49 staff participated in **fraud and ethics awareness training**. A further 132 staff received fraud and ethics awareness training as part of their induction.

As a result of proactive reporting and review mechanisms within TAMS, six instances of suspected fraudulent behaviour were reported in 2014–15.

Table 11: Incidents of reported fraud in 2014–15

No.	Allegation	Outcome
1	Theft of goods from abandoned vehicle	Allegation proven. One employee and one contractor terminated.
2	False claims for allowances	Insufficient evidence to proceed. No further action taken.
3	Theft of goods by contractor	Disciplinary matter referred to another directorate. Theft referred to ACT Policing.
4	False claims on time sheet	Allegation proven. One employee was terminated. Investigation against another employee is ongoing.
5	Purchase goods when not authorised	Investigation is currently ongoing.
6	Theft of goods by employee	Investigation is currently ongoing.

For more information:
T (02) 62075040 Director, Governance

Work Health and Safety

Ensuring a positive health and safety culture across our workplaces is extremely important to us. With a diverse range of working environments covering some 50 sites in the ACT and remote locations such as Namadgi National Park and Tidbinbilla Nature Park, safety is crucial. TAMS achieves a positive culture through systematic and continuous improvement that focuses on strengthening the capacity of our leaders. Our commitment reflects the principles and processes expressed in whole-of-government and TAMS policies and frameworks.

Workplace health and safety issues are monitored and managed through local and divisional consultation structures as well as local Health and Safety Representatives. The graphic below outlines our work, health and safety consultative structure.

Consultative Process
Work Group Consultation ⬇
Local Health And Safety Consultation ⬇
Divisional Health And Safety Consultation ⬇
Workplace Health And Safety Steering Committee ⬇
Executive Leadership Team

At 30 June 2015 TAMS had 67 **Health and Safety Representatives** (HSRs). Issues of high risk and strategic importance which are not resolved within the immediate business unit can be escalated to the **Workplace Health and Safety Steering Committee** (WHSSC) which meets quarterly and is attended by TAMS' Executive Directors. During 2014–15 the WHSSC has taken on a more strategic focus in relation to health and safety issues across TAMS. The WHSSC reports to the Executive Leadership Team.

The WHSSC is responsible for interpreting and applying legislative requirements concerning health and safety in the workplace. The WHSSC convened a **Work Health and Safety Working Group** to review our health and safety processes, procedures and reporting. The working group is helping to develop and implement a TAMS-wide health and safety management system. The working group has reviewed the WHSSC terms of reference and oversaw reviews of the health and safety risk registers.

Embedded in several business units are a number of **Health and Safety Advisors** (HSAs). HSAs assist managers and HSRs on business unit health and safety issues and also drive health and safety initiatives within those units.

Employees are encouraged to report all accidents, incidents and near misses, and to contribute to matters affecting their health, safety and wellbeing at work. Health and safety information is available on our intranet, through the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) Safety Support team and WorkSafe ACT. We work in partnership with these agencies to improve health and safety outcomes.

The Executive Leadership Team maintains TAMS **Emergency Management Plan** and is responsible for coordinating a quick response to critical incidents. Employees are informed of procedures via promotional print materials in workplaces as well as information available on our intranet. We convened an **Emergency Planning Working Group** to ensure that TAMS complies with Australian Standard AS3745 – 2010 in relation to planning for emergencies across all our work sites.

The Chief and Deputy Chief Fire Wardens update information on the **Emergency Control Organisation** for TAMS regularly. We maintain a database which includes training information for fire wardens, HSRs and first aid officers. Emergency evacuation exercises are performed regularly and these procedures are also covered in the induction program for new staff. Supervisors and managers coordinate relevant in-house and outsourced training as required to address specific work safety matters.

TAMS is part of the whole-of-government Work Health and Safety Working Group. During February 2015, Riskman the ACT Government **accident incident reporting system** was deployed across TAMS with CMTEDD providing initial training, which TAMS complemented with a number of awareness raising sessions for managers. It is expected that implementation of Riskman will improve injury notification timeframes and allow intervention processes to begin earlier.

An independent contractor provides TAMS **Employee Assistance Program** (EAP) offering professional and confidential counselling services to all employees and their immediate families. During the year the EAP provider scheduled 90 appointments. Personal issues accounted for 68 percent of appointments with the balance (32 percent) being work related. Employee assistance services are regularly promoted through emails and posters with information also available on our intranet. NewAccess is a **Beyond Blue program** available to all ACT Government employees through the ACT Medicare local office which we promote as a free service for those employees presenting with mild symptoms of anxiety and depression.

TAMS continued to work with the CMTEDD Safety Support team to address identified risks in line with its continuous improvement approach. Workplace risks are identified on business and health and safety risk registers. Our Safety and Wellbeing team reviewed and assessed accident and incident reports for identifiable risks during the year.

During 2014–15 there were 769 reported workplace accidents or incidents across TAMS and of those 27 required notification to WorkSafe ACT in accordance with Part 3, Section 38 of the *Work Health and Safety Act 2011*. One Prohibition Notice was issued by WorkSafe ACT relating to the rollover of a tractor at 255 Canberra Avenue, Fyshwick. Two Improvement Notices were issued by WorkSafe ACT to Parks and Territory Services Division in relation to incidents with plant and equipment.

After an accident we help managers to commence early intervention processes. We then support managers and supervisors in enabling staff to return to work and when required we liaise with CMTEDD Case Managers. During the year, detailed monthly reports prepared by CMTEDD Case Managers and TAMS were provided to executive and senior managers to inform accident incident data, return to work processes and facilitate return to work management. Our performance against the Australian Work Health and Safety Strategy 2012–2022 targets are reported in the following tables.

Table 12: Target 1– Reduce the incidence rate of claims resulting in one or more weeks off work by at least 30 percent (%)

Financial Year	TAMS # new five day claims	TAMS rate per 1,000 employees	TAMS Target 1	ACTPS # new five day claims	ACTPS rate per 1,000 employees	ACTPS Target 1
2012–13	56	31.21	33.95	369	18.07	16.64
2013–14	65	36.29	32.90	322	15.29	16.13
2014–15	47	26.05	31.85	226	10.65	15.61

Data in Table 12 demonstrates a positive result for TAMS in 2014–15 and reflects a significant reduction of claims resulting in more than one week off work. These figures may increase as further claims are received and more claims pass one week of time off work.

Table 13: 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 (%)

Financial Year	TAMS # new five day claims	TAMS rate per 1,000 employees	TAMS Target 2	ACTPS # new five day claims	ACTPS rate per 1,000 employees	ACTPS Target 2
2012–13	41	22.85	24.77	238	11.66	11.12
2013–14	43	24.01	24.01	210	9.97	10.77
2014–15	36	19.96	23.24	142	6.69	10.43

Data in Table 13 demonstrates we are meeting the target for the reduction of the incidence of claims for musculoskeletal injuries in 2014–15. As with Target 1 these figures may increase if more claims for musculoskeletal injuries are submitted.

For more information: T (02) 62073943 Director, Human Resources

Human Resources Management

Our programs are designed to attract, build and retain a capable and resilient workforce aligned with service delivery. Building capability in the area of workforce planning is continuing so our human resource management and organisational development strategies are effectively targeted. Some of these programs and initiatives included:

- development of a workforce planning toolkit for managers
- delivery of an Executive Leadership Program for our executives
- provision of training and resources for managers and employees in performance management
- delivery of a range of training programs and promotion of positive messages about diversity that aim to build a positive workplace culture
- development of employment strategies aimed at attracting and retaining Aboriginal and Torres Strait Islander people and people with disabilities
- preparation for the development of a Reconciliation Action Plan
- promotion and coordination of entry level programs to build capability for the future.

We coordinate a number of **entry level programs** to ensure prospective employees are familiar with the our work environment and are aware of employment opportunities.

During the year, TAMS employed 20 apprentices in the fields of horticulture and heavy vehicle diesel mechanics. Four apprentices were hired during 2014–15 and three apprentices completed their apprenticeships and were permanently appointed to trade positions.

The **Australian School-Based Apprenticeships** (ASBA) scheme provides senior high school students with the opportunity to gain industry experience and work towards, or complete a nationally recognised qualification. As an ASBA host, we provided six high school students with work placements across TAMS during the year, with one student successfully completing their ASBA at the end of 2014.

The **Mentoring Australia's Apprentices Project** was promoted with 11 mentors across TAMS being trained and five new apprentices joining the program as mentees during 2014–15.

TAMS employed two graduates, one in Roads ACT and the other in the Parks and Conservation Service as part of the 2015 **ACTPS Graduate Program**. Our aim is to create a dynamic, responsive and innovative workforce by recruiting qualified, enthusiastic graduates who are given the opportunity to experience the diverse roles within the ACTPS.

We continued to implement the **Leave Management Strategy** which includes an education program for managers and information for employees to manage their leave entitlements and reduce excess annual leave liability. The Leave Management Strategy also includes a leave survey which reviews staff attendance and leave records to enhance existing practices and the general approach to leave management.

Since the introduction of the strategy we have achieved a reduction in the leave liability including a reduction in the excess leave across TAMS. In addition there is an improved understanding of participating managers' responsibilities and obligations in managing absences and leave.

TAMS continued to promote the **ACTPS Respect, Equity and Diversity (RED) Framework** within TAMS through a variety of avenues supported by the RED Executive Sponsor, the Executive Director, Corporate and Business Enterprises. RED values, principles and guidelines were promoted to employees through:

- monthly emails from the RED Executive Sponsor highlighting RED-related issues
- promotional campaigns educating all employees on RED-related topics including bullying, harassment, mental health, cultural diversity and disability awareness
- training on RED and the Code of Conduct, including tailored sessions for specific business units
- an active RED contact officer network that provides information to employees experiencing difficulties in the workplace as well as promoting and role-modelling a positive workplace culture.

The ACTPS values of respect, integrity, innovation and collaboration are embedded within our RED Action Plan, RED and Code of Conduct training sessions, induction for new employees and the ACTPS Performance Framework.

Nationally significant events were promoted including National Aborigines and Islanders Day Observance Committee (NAIDOC) Week, White Ribbon Day (promotes awareness of domestic violence), International Women's Day, National Youth Week and National Reconciliation Week.

Recognition for outstanding members of staff

Every year we recognise and celebrate the achievements of individuals and teams across TAMS for excellence in customer service, leadership, innovation and teamwork. This year a Respect, Equity and Diversity award category was introduced. An award ceremony was held as part of the Senior Managers' Forum in December 2014. The following people were recognised:

Robyn Hawkins and the **Traffic Management and Safety team** from **Roads ACT** won the **Customer Service Award** for successfully dealing with stakeholders and customers to resolve their traffic concerns. This award recognised the effort of the team in managing the traffic impacts of paid parking on national land.

Ben McHugh from **Roads ACT** won the **Leadership Award** for his leadership role in the consultation, design and delivery of the Civic Cycle Loop including the current shared zone in Bunda Street. Ben's leadership and collaborative approach gave his team direction and enhanced our reputation for capital works delivery across the ACT Government.

Leonie Keal from **Asset Information Group** won the **Innovation Award** for displaying dedication and commitment over the past decade in using her technical skills to develop sustainable information solutions that are linked to geographic information systems technology. This is a growing area of technology in the ACT and Leonie's efforts have made us a lead organisation in this field.

Yarralumla Nursery won the **Respect, Equity and Diversity (RED) Award** for dealing with customers and colleagues in a caring, fair, respectful and professional manner and providing a vital training area for people with disability.

The **Senior Management Team Canberra Connect** (now part of CMTEDD) won the **Teamwork Award** for achieving a 99 percent satisfaction score from ACT Government directorates during 2014 for the third consecutive year. The team demonstrated excellence in unity, leadership, responsiveness and consistency of conduct with multiple and diverse stakeholders. In the past year, Canberra Connect received 28 written compliments from directorates, including thank you notes from three Directors-General.

In addition, **Domestic Animal Services team** won a commendation for customer service; **Margaret McKay** from Finance Branch won a commendation for leadership; **Ian Corey** from Public Transport won a commendation for innovation; the **Place Management Leadership team** won a commendation for innovation; **Carlie Hunt** from Canberra Connect (now part of CMTEDD) won a commendation for RED.

Humanitarian Overseas Service Medals were presented to **Scott Farquhar, Simon Bretherton and Simon Butt** from **Forestry and Fire Management** for their work in 2009 helping local authorities in British Columbia.

Simon Butt, Scott Farquhar and Simon Bretherton; recipients of the Humanitarian Overseas Service Medal

TAMS Workforce

During the year, TAMS liaised with CMTEDD regarding the structure and components of the classification-based enterprise agreements with approval of the last agreement (technical and other) becoming effective on 3 February 2015.

We provided support and guidance in relation to people management issues including representing TAMS at the Fair Work Commission and helping business units ensure appropriate consultation took place during change processes that directly affected employees.

The TAMS Consultative Committee, which includes representatives from all industrial organisations, met regularly during the year to provide feedback to our Executive Leadership Team.

Attraction and Retention Incentives (ARIns) effectively cease each year on 30 June. Recipients are reminded in March that they need to submit an application for a new ARIns including supporting evidence to enable the delegate to review the application prior to 30 June. This process enables new ARIns to be entered into from 1 July each year. At 30 June 2015, TAMS had 18 individual ARIns. Two were entered into during the year and one was terminated.

Table 14: Attraction and Retention Incentives (ARIns) classifications

	Classification range	Remuneration at 30 June 2015
Individual and group ARIns	SOGC-SOGA	$113,888 – $156,470

Note: TAMS has no privately plated vehicles as at 30 June 2015 and no employees have transferred from Australian Workplace Agreements (AWA's) during the period.

Table 15: Attraction and Retention Incentives (ARIns)

Description	Number of individual ARIns	Number of group ARIns	Total employees covered by group ARIns	Total
	A	B	C	(A+C)
Number of paid ARIns at 30 June 2015	18	Nil	Nil	18
Number of ARIns transferred from Special Employment Arrangements (SEAs) in the period	Nil	Nil	Nil	Nil
Number of ARIns entered into during period (excluding pre-existing)	2	Nil	Nil	2
Number of ARIns terminated during period	1	Nil	Nil	1
The number of ARIns providing for privately plated vehicles as at 30 June 2015	Nil	Nil	Nil	Nil
The number of ARIns or employees who have transferred from AWAs during the period	Nil	Nil	Nil	Nil

TAMS has no existing AWAs.

Staffing profile

TAMS has 1,715.6 full-time equivalent (FTE) employees. The following tables provide a breakdown of staff by classification, employment category, average length of service and age profile at 30 June 2015.

Table 16: Full-time equivalent and headcount by division

Division	FTE	Headcount
Corporate and Business Enterprises	135.9	142
Infrastructure, Roads and Public Transport	985.2	1,090
Office of the Director-General	4.0	4
Parks and Territory Services	590.5	626
Total	**1,715.6**	**1,862**

Table 17: Full-time equivalent and headcount by gender

	Female	Male	Total
FTE by gender	388.67	1,326.97	1,715.64
Headcount by gender	440	1,422	1,862
Percentage of workforce	23.6	76.4	100

Table 18: Headcount by employment category and gender

Classification Group	Female	Male	Total
Administrative Officers	152	87	239
Bus Operator	68	604	672
Capital Linen Service Officers	26	23	49
Executive Officers	2	14	16
General Service Officers and Equivalent	55	403	458
Professional Officers	29	11	40
Rangers	10	24	34
Senior Officers	73	118	191
Technical Officers	20	76	96
Trainees and Apprentices	2	17	19
Transport Officers	3	45	48
Total	**440**	**1,422**	**1,862**

Table 19: Headcount by diversity* group

Diversity Groups	Headcount	Percentage of staff
Aboriginal and Torres Strait Islander people	37	2.0
Culturally and linguistically diverse	440	23.6
People with a disability	53	2.8

* Employees who identify in more than one equity and diversity category are only counted once

Table 20: Headcount by age group and gender

Age Group	Female	Male	Total
Under 25	19	57	76
25–34	86	190	276
35–44	116	323	439
45–54	123	438	561
55 and over	96	414	510

Table 21: Average length of service by gender

	Female	Male	Total
Average years of service	8.4	10.3	9.9

Table 22: Recruitment and separation percentage rates by division

Division	Recruitment Rate	Separation Rate
Corporate and Business Enterprises	3.7%	4.9%
Infrastructure, Roads and Public Transport	5.9%	5.6%
Office of the Director-General	0.0%	0.0%
Parks and Territory Services	12.3%	9.2%
Total	**5.1%**	**6.5%**

Note: For all tables above, the statistics exclude board members, staff not paid by the ACT Public Service and people on leave without pay. Staff members who had separated from the ACT Public Service but received a payment during 2014–15 have been included.

Learning and development

We deliver a range of training courses focussed on processes and procedures, legislative requirements, government business, delegations and decision making as well as offering guidance on effective management of attendance, leave, recruitment and probation. During the year, a total of 80 employees attended at least one of these training courses.

Our **Induction Program** introduces new employees to our policies and practices and outlines their responsibilities within TAMS and the broader context of the ACTPS. The induction program is offered in addition to specific workplace induction with 132 employees attending the program during 2014–15.

Planning for Performance training supports the implementation of the ACTPS Performance Framework and 54 supervisors and managers attended this training.

The **Manager Development Program** teaches core management skills such as leading and managing teams, writing for government, budgeting and forecasting, advanced communication skills, government business, dealing with misconduct, managing difficult conversations and procurement procedures. This year's program also included a nationally recognised unit from the Diploma of Government in facilitating change. The program also included presentations by TAMS executives on leadership, service delivery and decision making. A total of 23 managers and supervisors participated in the program.

An **Executive Development Program** commenced in 2015 consisting of a series of workshops aimed at building on capabilities, corporate and business knowledge and the experience of our executives.

We continued to deliver training on the **ACTPS RED Framework** and the **TAMS Code of Conduct** to help build a positive and respectful workplace culture. A total of 175 employees attended this training during the year.

Managing Difficult Conversations training is designed to support the ACTPS Performance Framework and provides tools for managers and supervisors to improve their communication and feedback skills. Seventy-three employees attended this training.

Following the launch of **Disability Awareness in the Workplace** training in 2013–14, sessions have continued with 76 employees attending training during the year. This training is designed to support employees to build a workplace that respects individual differences, embraces diversity and promotes inclusion.

During 2014–15 two new graduate employees attended the ACT Public Service Graduate Program and 116 employees attended the ACT Government, **Managing Psychological Illness in the Workplace** training.

In preparation for the development of a Reconciliation Action Plan, **Aboriginal and Torres Strait Islander Cultural Awareness** training has been delivered by the Yurauna Centre for 220 employees. This training has been made compulsory for all executives and managers. Of the 110 executives and managers, 94 have attended training with the remaining 16 to be trained in 2015–16.

We provided **study assistance** to 15 employees in areas mutually beneficial to themselves and their workplaces at a total cost of $19,108.

TAMS executives participated in a series of executive workshops as part of an **ACT Government development programs** coordinated by Chief Minister, Treasury and Economic Development Directorate which focuses on leadership, collaboration and change management.

A further 263 employees completed a wide range of other training made available through the ACTPS Training Calendar at a total cost of $76,270. This included training in online document accessibility, writing, information technology, change management, effective work environments, financial management and recruitment.

For more information:
T (02) 62073943 Director, Human Resources

Ecologically Sustainable Development

Sustainable development in the ACT is a key platform of the ACT Government requiring all directorates to embed sustainability in their decision-making processes. As a provider of municipal and other Territory-wide services, TAMS has a key role to play in ensuring that economic, social and environmental considerations are part of planning and development processes.

TAMS manages parks and reserves that equates to approximately 70 percent of the ACT. They contain a range of built and living assets, protected and endangered species, heritage and cultural sites, and walking and fire trails. This living infrastructure includes ponds, lakes and waterways as well as water catchments for the city including Googong foreshores, Canberra's water catchment, which is located just over the border in NSW.

Our environmental stewardship role means that we need to take into account the health and wellbeing of the environment and its impact on the community. This stewardship extends to Canberra's streetscapes and shopping precincts and the management of Canberra's urban forest, commercial forests, agricultural land and other vegetation within the public domain. All of these natural and related assets contribute to the ACT's quality of life and prosperity in a variety of ways, through:

- ecological benefits arising from the value of a well-managed ecosystem that looks after our soil, water, flora and fauna
- economic benefits flowing from the ACT's attraction for tourists and those wishing to settle in the ACT
- socio-economic benefits resulting from the parks and reserves and the many recreational and cultural amenities available that encourage residents and visitors to be active and involved, improving mental and physical health and well-being.

To strategically manage the ACT's natural and community resources, TAMS has divided the ACT into 12 land management categories, Namadgi National Park Wilderness and Tidbinbilla Nature Reserve; other reserves including nature, special purpose and managed; commercial forest plantations; agistment and horse paddocks; lakes, ponds and waterways; the National Arboretum Canberra; town and district parks; neighbourhood parks, pedestrian parkways and laneways; native grasslands and woodlands; semi-natural open space; shopping centre precincts; road verges and median strips.

TAMS' holistic approach integrates and reflects the interdependency of the ecological, environmental, economic and socioeconomic impacts. Identifying assets within each of the 12 land management categories helps us to address asset management in a clear, prioritised way that considers both the overall level of service required for the land management category plus the desired service level for the land itself and each of the individual assets within it.

Scientifically based management plans continue to be established as the basis for sustainable management and development of protected areas (see Table 2: Public land management plans) and ACT catchment rehabilitation targets critically degraded areas. This rehabilitation includes strategies to manage weeds of national significance and protecting assets and infrastructure. Outcomes include improvements in water quality; habitat connectivity for native wildlife; social and cultural association with rivers and reduced flood damage to built infrastructure.

Where possible, we re-use materials and use environmentally friendly and recycled materials. For example wood chips produced from tree maintenance operations including removals are used to mulch shrub beds to reduce evaporation, control weeds, prevent erosion and improve environmental conditions for plant growth.

Contractors have been appointed to remove stockpiled timber by-product from the storage sites in Curtin and Mitchell and put processes in place for the ongoing management of incoming vegetative material at both sites. Some of the logs removed from the storage sites have been made available to the ACT Woodlands Restoration Project and arrangements have been put in place to supply suitable material into the future.

TAMS has also improved the management of watering regimes in response to wet weather conditions by using a remote control irrigation system at 31 irrigated parkland sites across Canberra. This enables rapid identification of leaks and breakages, which enables more targeted water use and reduces water waste. During 2014–15 we continued to use non-potable water to water more than 25,000 urban trees that are under five years of age.

We continue to invest in the design and development of recreational infrastructure, fire protection and enhanced natural habitat in the Molonglo River Park precinct and improve the management of Canberra's natural areas to strengthen biodiversity through pest management programs within Canberra Nature Park.

We work closely with the Capital Woodlands and Wetlands Conservation Trust (CWWCT) which was established as an independent body to enhance management in the protection and conservation of the Mulligans Flat Woodland Sanctuary and the Jerrabomberra Wetlands Nature Reserve, two important reserves in the ACT.

Bush stone curlews have been returned to their native habitat, north Canberra – Photo by Glen Fergus

Maintaining Canberra's stormwater system

The Directorate works with a local company, Flexible Drain Clear Service, to maintain our vast (4,176 kilometres) stormwater network.

The company will have a number of trucks that use a state of the art system allowing 'real time' water recycling. The system extracts water and debris at a rate of 10,000 litres every two minutes at the same time filtering and separating the debris collected. The innovative system uses hydraulic pressure of 3,000 psi (200 bar) which is used with a vacuum system to clear stormwater and gross pollutant traps of all types of debris. Clean recycled water is the end product and this is reused in the high pressure clearing process.

Previously trucks would need to leave a site to empty the dirty water, remove the debris collected and then refill the tanks with clean potable water before heading back to recommence work. As a result of this new technology the percentage of the contractor's day actually spent clearing the stormwater network will increase from 25 percent to 80 percent and water usage for this activity will drop from 100,000 litres to less than 6,000 litres of potable water per day which is an outstanding environmental outcome for the community.

The CWWCT reintroduced the bush stone-curlew to Mulligans Flat Woodland Sanctuary with further introductions of this species to the sanctuary planned for next year. The twilight walks at Mulligans Flat are proving very popular, with the eastern bettongs of particular interest to visitors. To minimise the adverse effects on the environment a new bird hide and board walk have been established at Jerrabomberra Wetlands Nature Reserve.

Our endangered species breeding programs of the southern brush-tailed rock-wallaby, eastern bettong and corroboree frog at Tidbinbilla are showing solid results.

To minimise the environmental impacts arising from agricultural activity TAMS has been working with rural lessees to improve the monitoring of land management agreements.

We have also maintained active membership of major industry organisations (the Bushfire Cooperative Research Centre, Australasian Fire Authority Council and the Forest Fire Management Group) to ensure we are involved in the latest research on the ecologically sustainable use of fire.

Fire fuel levels are managed through an annual works program including physical removal, hazard reduction burning, slashing and fire trail maintenance. Our annual bushfire operational plans are informed by the sub-regional fire management plans and governed by the Strategic Bushfire Management Plan for the ACT. This year our bushfire risk management report is included in the Justice and Community Safety Directorate's Annual Report.

We coordinate kangaroo management on rural and government lands and continue to work with the Environment and Planning Directorate and the CSIRO to investigate fertility agents which may assist with management of the kangaroo over-population.

Pest and environmental weed control is carried out across urban and non-urban areas to reduce the threat to Canberra's natural environment and strengthen biodiversity. This includes maintaining mower hygiene to prevent the spread of weed seeds and mowing from areas of high to low weed infestation. We also provide ongoing support for ParkCare groups towards environmental restoration work.

Controlled burns help to protect our city

A draft biosecurity strategy for the ACT has been prepared and public comment obtained. The effective management of biosecurity risks is critical to minimising the impacts on our economy, the environment and the community. These risks include weeds, pest animals, plant and animal pests and diseases. The draft strategy highlights the importance of biosecurity for the ACT and identifies the goals, objectives and supporting actions for addressing biosecurity across the Territory.

ACT NOWaste continued its recycling trend with over 70 percent of the waste stream being diverted from landfill and recycled. The expanded Mugga Lane landfill enables safe and environmentally responsible disposal of the ACT's waste and extends the life of the landfill. We continued to support the Territory's resource recovery programs through the reuse initiative at the Green Sheds located at the Mugga Lane and Mitchell resource management centres. Based on advice received from the contractor, and with the assistance of some 54 staff there has been approximately 17,000 tonnes of waste diverted from the landfill to recycling at nil cost to customers and the Territory.

TAMS commenced the capital works required to meet the initiative of bringing Mugga 2 Quarry up to operational readiness for the disposal of soil to remediate the site. A new asbestos disposal pit at the Mugga Lane Resource Management Centre is also being built and work has commenced at the West Belconnen Resource Management Centre in readiness for the disposal of waste from Mr Fluffy properties.

Harvesting landfill methane gas continued at Mugga Lane and West Belconnen which generates enough electricity to supply approximately 3,100 homes ensuring the operations of the ACT's landfill and other facilities are carried out in an environmentally responsible way that complies with the required authorisations. By running waste reduction education campaigns we increase public awareness to promote behavioural change. Examples are the 'don't bag your recycling' and 'lids off' campaigns. Another is the launch of the MyWaste application to provide collection day information as well as waste and recycling updates. Additionally, we promoted the Territory's involvement in the national 'Garage Sale Trail' to raise awareness of and encourage reuse.

We continued to implement the irrigation master plan at the **National Arboretum Canberra**, which will eliminate the need to use potable water for irrigation and includes the construction of a seven mega litre storage dam. Stage four has now been completed to secure the non potable water supply and future works will see a number of forests connected to the supply. During the year we continued to work with key stakeholders, partners, volunteers and Friends of the National Arboretum Canberra to ensure sustainable management.

To reduce erosion and improve the quality of water captured in the Arboretum's dams the soil profile around trees was changed by applying mulch wells with recycled materials from within the Arboretum, and followed mowing regimes that maintain suitable ground cover.

The Water Discovery Garden at the Arboretum provides information and educates the community on managing water use in their own garden and guided walks and talks educate participants on the importance of trees and forests and the role they can play in creating a sustainable environment.

Our landfill cells

The construction of landfill cells is an important element of the ACT Government's waste management strategy. Unlike the old 'tips' a landfill cell (designated area) is a meticulously engineered and complicated system of multi layers of industrial material (referred to as the 'liner') designed to filter and protect surface water, groundwater, soil and air from contamination. Building a new landfill cell takes years of planning and then months of various construction stages all of which require significant investment. Many of the steps in building the cell must be tested to make sure standards are being met before moving on to the next phase of construction.

One of the key environmental control measures is the cell lining. The liner prevents contaminants from migrating into the surrounding groundwater. It also helps to control and capture landfill gas for electricity production, and captures and removes leachate (water that has come in contact with waste) for treatment.

ACT NOWaste began constructing the next landfill cell at the Mugga Lane in early 2014 meeting the Victorian Environment Protection Authority best practice guidelines, which is considered to be the highest environmental standard for landfills in Australia.

Based on current historical data these cells, known as A2AC, will meet Canberra's landfill needs up until the end of 2017. A2AC are the first cells to be constructed as part of Stage 5, a program designed to accommodate the Territory's waste management needs. This program, if fully constructed, will have the capacity to provide up to 10 new cells and accommodate the ACT's waste needs until at least 2035.

Recent initiatives in **Libraries ACT** include upgrading to LED lighting at Dickson and Woden libraries; upgrading to an energy efficient condensing boiler at Woden Library. A Carbon Neutral Government Fund application has also been granted for upgrades to the heating, ventilation and air conditioning systems at Belconnen and Woden libraries. Libraries ACT also provide access to a range of resources for the community, including Home Energy Action kits which are loaned to library members so they can measure the energy efficiency of their home and make improvements.

TAMS regularly monitors energy usage in all our office sites through the Enterprise Sustainability Platform (ESP) system and work with building owners to implement best practice maintenance at all sites to improve energy efficiency. Employees are encouraged to use environmentally friendly or sustainable alternatives in their day-to-day operations. This includes using recycled paper, recycling materials such as printer cartridges and packaging, and identifying and implementing practices and systems that minimise use of paper.

Yarralumla Nursery uses recycled water run-off to a separate holding pond adjacent to Lake Burley Griffin for reuse; stocks a range of 'water wise' plants; and provides advice on water efficient plants to new home owners under the plant issue scheme.

ACTION continues to improve its sustainability with the delivery of 30 Scania Euro 6 rigid buses during the year and orders for another 38 Euro 6 buses for delivery during 2015–2017. These buses will ensure the continued reduction of emissions by the ACTION fleet.

The new fuel efficient Euro 6 buses

We manage the **Birrigai Outdoor Education Centre** site as a natural environment offering a range of programmed activities that cater for ACT schools and youth groups that visit for an outdoor experience. Other sustainability activities at Birrigai include maintaining the ACT Smart School Waste accreditation, upgrading to LED lights, insulating cabins, connecting the grey water recycling system to newer buildings, carrying out environmental weed and feral animal control across the site as well as erosion control and using a bore water supply.

We maintain the facilities to allow quality environmental education programs to be run by the Education and Training Directorate which help the region's young people to understand themselves, their environment, their history and their place within it. As part of the experience Birrigai actively encourage guests to conserve resources such as water and power.

Work has continued on the development of a whole-of-government, **urban tree management** procedure and guideline document which is expected to be completed by December 2015.

The review of Design Standard 23 which is the plant species list for urban landscape projects is also expected to be completed during 2015–16.

Overall tree planting in urban areas of the ACT contributed an additional 9,000 (approximately) trees to Canberra's urban forest during the year. These figures include public areas of urban infill and green field areas of development.

Design standards for urban infrastructure are being reviewed to produce a more contemporary suite of documents that will address the issues of climate change and ecologically sustainable development. In addition to providing for wildlife habitats and corridors the final documents will promote:

- the use of materials that are sourced sustainably
- the use of materials and plants that are robust and require less resources to maintain (including water)
- good urban design outcomes that incorporate water sensitive urban design principles
- the use of recycled and recyclable materials.

Table 23: TAMS' sustainable development performance 2013–14 and 2014–15 (excludes ACTION)

Indicator at 30 June	Unit	2013–14[1]	2014–15	% change
Agency staff and area				
Agency staff	FTE	2,051	1,862	-6.2
Workplace floor area	Area (m^2)	44,006	40,609	-7.7
Stationary energy usage				
Electricity use	Kilowatt hours	55,476,143	54,792,927	-1.2
Renewable electricity use[2]	Kilowatt hours	N/A	N/A	N/A
Natural gas use	Megajoules	50,196,312	52,284,567	4.2
Transport fuel usage[3]				
Total number of vehicles[4]	Number	418	497	18.9
Total kilometres travelled	Kilometres	5,473,375	5,216,825	-4.7
Fuel use – Petrol[5]	Kilolitres	80.3	53.0	-34
Fuel use – Diesel	Kilolitres	976.2	1080.3	10.7
Fuel use – Liquid Petroleum Gas (LPG)	Kilolitres	0	0	0
Fuel use – Compressed Natural Gas (CNG)	Kilolitres	0	0	0
Water usage[6]				
Water use	Kilolitres	426,487	343,445	-19.5
Resource efficiency and waste				
Reams of paper purchased	Reams	11,775	9,311	-20.9
Recycled content of paper purchased	Percentage	25.44	60.85	139.2
Waste to landfill	Litres	258,960	222,233	-14.2
Co-mingled material recycled	Litres	182,600	159,775	-12.5
Paper & Cardboard recycled (incl. secure paper)	Litres	346,560	321,353	-7.3
Organic material recycled	Litres	24,170	20,742	-14.2
Greenhouse gas emissions[7]				
Emissions from stationary energy use	Tonnes CO_2-e	62,023	47,246	-23.8
Emissions from transport	Tonnes CO_2-e	2,993	3,224	7.7
Total emissions	**Tonnes CO_2-e**	**65,016**	**50,470**	**-22.4**

1 The Enterprise Sustainability Platform was used to provide historical data for the previous financial year column (2013–14) in this current Annual Report. This represents agency occupancy under the current administrative arrangements prior to the implementation of the changes in occupancy associated with the formation of Access Canberra taken as applying from 1 July 2014. This, together with more comprehensive and complete data now being available, will account for data different to that originally published in the 2013–14 report and will, to varying degrees, account for any noticeable differences to 2014–15 floor area, consumption and emissions totals.

2 ACT Property Group purchased 7,530 MWh (Mega Watt hours) of GreenPower on behalf of the ACT Government, representing an indicative 5% of the ACT Government's energy consumption for 2014–15.

3 Despite an increased vehicle numbers TAMS has achieved a decrease in fuel consumption reflecting the move toward more efficient vehicles and fuel types. This figure includes agricultural equipment, buses, cars, commercial vehicles, truck and plant equipment.

4 The 2014–15 financial year figure includes all vehicles in the TAMS fleet active through the financial year regardless of duration

5 The decrease in petrol usage is due to a move towards diesel as a preferred fuel.

6 As water billing is provided quarterly, the water data reported in the current financial year column (2014–15) is for the 12 months from 1 June 2014 to 31 May 2015 and represents the best available data at the time of publishing. This is compared to water billed for the same period in 2013–14.

7 Greenhouse gas emissions for electricity consumption have been calculated using an emissions factor of 0.802 kilogram (kg) CO2-e / kilowatt hour (kWh) or 0.802 tonne (t) CO2-e / megawatt hour (MWh). This lower emissions factor (Scope 2 plus Scope 3) is specific to the ACT and reflects the contribution of renewable electricity generated under the ACT's 90% Renewable Energy Target (RET).

Table 24: Resource use by ACTION buses

Indicator at 30 June 2015	Unit	Total 2013–14	Total 2014–15
Transport			
Total number of vehicles	Numeric	433	436
Total vehicle kilometres travelled	Kilometres	28,770,581	25,603,699
Transport fuel (petrol)	Kilolitres	N/A	N/A
Transport fuel (diesel)	Kilolitres	8,812	8,983
Transport fuel (LPG)	Kilolitres	N/A	N/A
Transport fuel (CNG)	Kilolitres	2,032	2,014
Total transport energy use	Gigajoules	424,329	429,767
Greenhouse gas emissions			
Total transport greenhouse gas emissions (all scopes)	**Tonnes CO_2-e**	**25,545[8]**	**32,844**

8 This figure was incorrectly recorded in last year's document and should have been reported as 32,404. This was incorrect due to a different calculation.

For more information: T (02) 62075040 Director, Governance

Financial Management

Financial Management Analysis
Statement of Performance
Capital Works
Asset Management
Government Contracting
Financial Statements

Financial Management Analysis

Territory and Municipal Services

The following financial information is based on audited financial statements for the 2013–14 and 2014–15 financial years and the forward estimates contained in the 2015–16 budget papers.

Operating result compared to budget

Our operating result is a deficit of $54.6 million, which is a variance of $53.4 million from the budgeted deficit of $1.2 million. This variance is largely due to:

- lower than anticipated gains arising from the contribution of assets ($27.1 million) predominately due to delays in the land release program. Infrastructure assets are transferred to TAMS from the Land Development Agency (LDA) and private developers as new suburbs are completed. The actual result is dependent on the outcome of the land release program and the rate of completion of works
- higher than anticipated 'Other expenses' ($46.2 million) mainly relates to the unbudgeted expensing of capital works related to Majura Parkway ($26.5 million) and various other projects ($12.9 million) and asset write-offs ($1.8 million).

These have been offset by:

- above budget user charges of services provided ($14.8 million)
- an increase in other revenue from the acceptance of contaminated waste and insurance recoveries ($6.4 million).

Net cost of services

Table 25 compares the 2014–15 actual net cost of services to the original budget in table format.

Table 25: Comparison of net cost of services to budget 2014–15

	Original Budget	Actual	Variance	
	$'000	$'000	$'000	%
Expenditure				
Employee and superannuation	83,654	89,600	5,946	7.11%
Supplies and services	165,510	152,258	(13,252)	–8.01%
Depreciation and amortisation	143,251	141,995	(1,256)	–0.88%
Grants and purchased services	97,172	96,598	(574)	–0.59%
Borrowing costs	400	249	(151)	–37.75%
Other expenses	611	46,826	46,215	7,563.83%
Total Expenditure	**490,598**	**527,526**	**36,928**	**7.53%**
Own Source Revenue				
User charges, taxes, fees and fines	15,841	30,558	14,717	92.90%
Resources free of charge	729	1,059	330	45.27%
Other revenue	748	7,102	6,354	849.47%
Total Own Source Revenue	**17,318**	**38,719**	**21,401**	**123.58%**
Total Net Cost of Services	**473,280**	**488,807**	**15,527**	**3.28%**

Comparison of 2014–15 actual net cost of services to the original budget

TAMS' net cost of services for 2014–15 of $488.8 million was $15.5 million or 3.3 percent higher than the original budgeted cost of $473.3 million. This is mainly due to above budget expenses of $47.9 million, including:

Other expenses:

- $39.4 million in expensing of works related to capital projects, major items expensed include landscaping and utility diversions for Majura Parkway
- asset write-offs of $1.8 million.

Employee and superannuation:

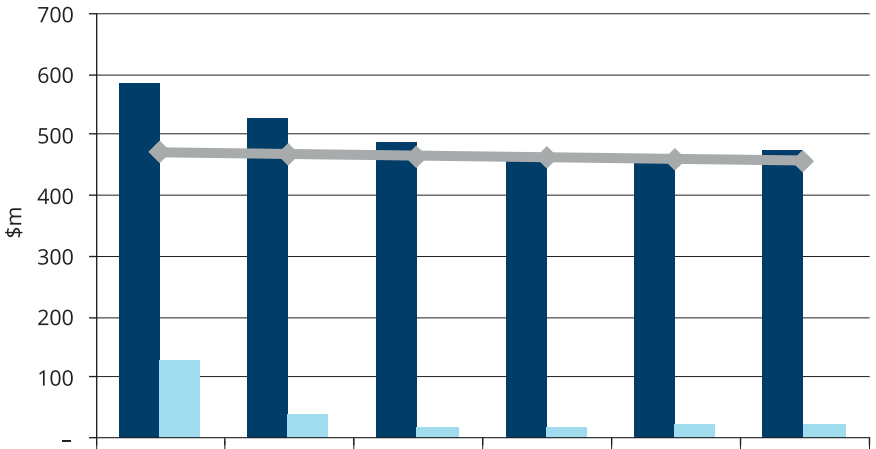
- employee expenses $6.7 million due to a combination of factors including increased workers' compensation insurance premiums $2.4 million, higher leave expenses $1.5 million, redundancy payments of $0.5 million and an increased use of employees to fill vacancies (lower number of contract staff).

These have been offset by:

- lower supplier expenses $13.3 million, mainly due to expenditure on the Constitution Avenue project being recognised as Capital Works in Progress
- higher user charges for services $14.8 million
- an increase in other revenue from acceptance of contaminated waste and insurance recoveries $6.4 million.

The financial information in Figure 5 excludes the impact of other gains (asset transferred to TAMS from LDA, EPD and private developers).

Figure 5: Net cost of services



	Actual 2013–14 $'m	Actual 2014–15 $'m	Budget 2014–15 $'m	Forward estimate 2015–16 $'m	Forward estimate 2016–17 $'m	Forward estimate 2017–18 $'m
Total expenditure	583.4	527.5	490.6	467.3	468.2	477.2
Total own source revenue	129.2	38.7	17.3	18.6	19.7	20.5
Net cost of services	454.2	488.8	473.3	448.7	448.5	456.7

Comparison of 2014–15 actual net cost of services to 2013–14

This year's net cost of services was $34.6 million higher than the previous year, mainly due to an increase in the expensing of completed works associated with capital projects.

Future trends

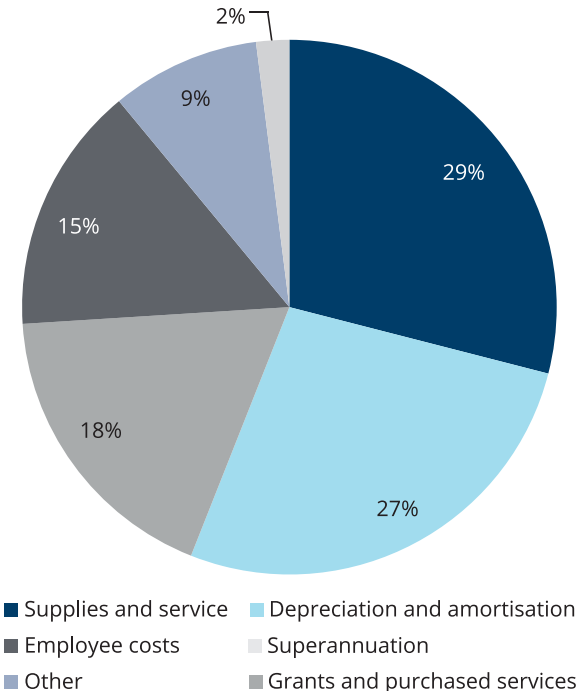
Figure 5 shows the net cost of services information from 2013–14 to the projected forward years. In 2015–16, TAMS will continue its focus on mitigating financial risks by maintaining expenditure levels within budget in an environment where pressures on the net cost of service delivery are significant. In 2015–16 expenditure is expected to decrease mainly due to completion of prior year initiatives. Both expenditure and own source revenue are expected to increase gradually across the forward estimates largely in line with forecast indexation.

Total expenditure - components of expenditure

Figure 6 indicates the components of TAMS' expenditure for 2014–15, with the largest components of expenditure being supplies and services representing 29 percent ($152.3 million), depreciation and amortisation expense 27 percent ($142.0 million), grants and purchased services represents 18 percent ($96.6 million), employee and superannuation expenses representing 17 percent ($89.6 million) and other expenses 9 percent ($46.8 million).

Supplies and services payments include repairs and maintenance expenditure of $49.6 million, payments for professional services of $41.6 million, building and facilities operating costs of $19.9 million, and information technology and communication costs of $11.6 million.

Figure 6: Components of expenditure for 2014–15



Comparison of 2014–15 total expenditure to the original budget

Total expenditure of $527.5 million was $36.9 million, or 7.5 percent higher than the 2014–15 original budgeted cost. This was mainly due to:

- expensing of completed works associated with capital projects, that did not meet the definition of an asset, mainly earthworks and landscaping ($39.4 million)
- increase in employee expenses ($6.7 million) is the result of a combination of factors including; increased workers' compensation insurance premium's $2.4 million, higher leave expenses of $1.5 million, redundancy payments of $0.5 million and an increased use of employees to fill vacancies (lower number of contract staff), offset by decreases in supplies and services $13.3 million.

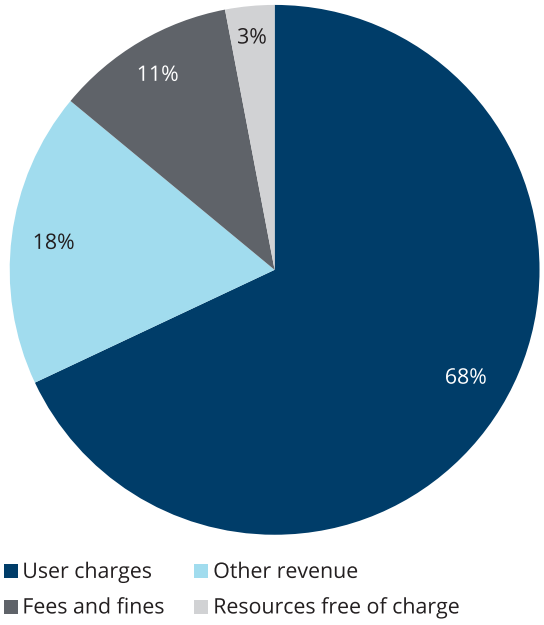
Comparison of total 2014–15 expenditure to 2013–14

This year's total expenditure was $55.8 million or 9.6 percent lower than the previous year. This variance is mainly due to the transfer of ACT Property Group and Canberra Connect to the Chief Minister, Treasury and Economic Development Directorate in 2014–15.

Total own-source revenue-components

Total own-source revenue was $38.7 million, comprising total user charges of $26.2 million, fees and fines of $4.3 million, resources received free of charge of $1.1 million and other revenue of $7.1 million.

Figure 7: Components of own-source revenue 2014–15



Comparison of 2014–15 own-source revenue to the original budget

Own-source revenue for the year ended 30 June 2015 was $38.7 million, $21.4 million or 123.6 percent higher than the 2014–15 original budgeted of $17.3 million.

This variance is mainly due to:

- higher user charges revenue of $14.8 million
- increase in contaminated waste revenues, fuel tax credits, other recoveries from Justice and Community Safety Directorate related to Ron Reynolds Centre upgrade project and contribution for ACT Natural Disaster Resilience Program of $6.4 million.

Comparison of 2014–15 own-source revenue to 2013–14

This year's own-sourced revenue was $90.5 million or 70 percent lower than the previous year, mainly due to the transfer of ACT Property Group, to the Chief Minister, Treasury and Economic Development Directorate on 7 July 2014.

TAMS financial position —total assets

Components of total assets

For the financial year ended 30 June 2015 TAMS held 98.1 percent of its total assets of $9.3 billion in property, plant and equipment ($9.1 billion).

The major component of property, plant and equipment is infrastructure assets ($6.7 billion).

Figure 8 indicates that the major categories of infrastructure assets are stormwater assets 37 percent, roads 36 percent, bridges 17 percent, cyclepaths and footpaths 2 percent and other assets 8 percent.

Figure 8: Infrastructure assets at 30 June 2015

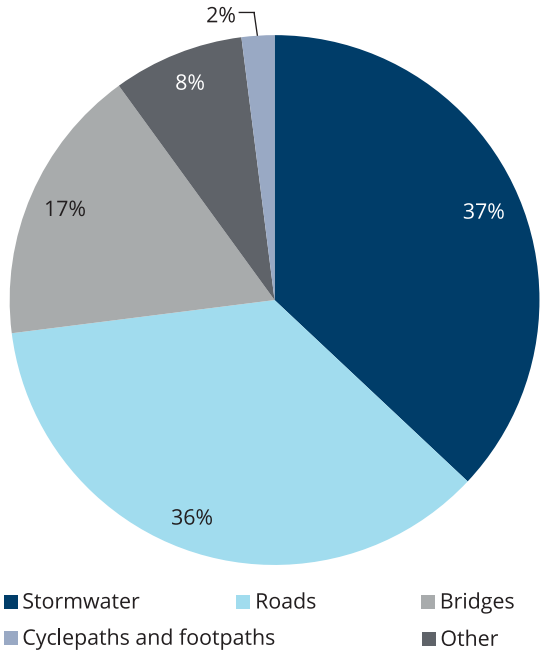
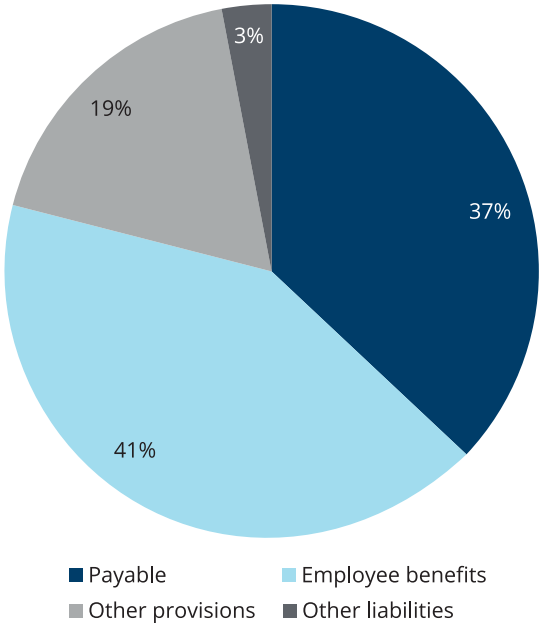


Figure 9: Total liabilities at 30 June 2015



Comparison of 2014–15 total assets to the original budget

The total asset position at 30 June 2015 is $9.3 billion, which is in line with the 2014–15 original budgeted amount of $9.4 billion.

Comparison of 2014–15 total assets to 2013–14

TAMS' total asset position is $280.4 million lower than the previous year's total of $9.6 billion. This is mainly due to the transfer of ACT Property Group to Chief Minister, Treasury and Economic Development Directorate on 7 July 2014 and a decrease in works in progress of $0.2 billion.

TAMS financial position-total liabilities

Components of total liabilities

Total liabilities are $68.4 million. Figure 9 indicates that the major categories of TAMS liabilities are payables 37 percent, employee benefits 41 percent, provisions for the restoration of waste landfill sites at Mugga Lane and West Belconnen 19 percent and other liabilities 3 percent.

Comparison of 2014–15 total liabilities to the original budget

TAMS' liabilities for the year ended 30 June 2015 of $68.4 million are $7.3 million lower than the original budgeted amounts. The total liabilities were impacted by timing of payments associated with the capital works invoices.

Comparison of 2014–15 total liabilities to 2013–14

Total liabilities are $27.4 million lower than the previous year total of $95.8 million primarily due to the impact of the timing of payments and the functions of ACT Property Group and Canberra Connect transferring to the Chief Minister, Treasury and Economic Development Directorate in 2014–15.

Territorial statement of revenues and expenses—total income

The major categories of territorial revenue are land sales revenue (including interest) 74 percent and commercial and industrial waste acceptance fees and dog licence fees 26 percent.

Comparison of 2014–15 total income to the original budget

Total Territorial income for the year ended 30 June 2015 was $64.3 million, which was $33.7 million lower than the 2014–15 original budgeted amount. Lower total income mainly relates to lower than anticipated land sales revenue from the LDA associated with the land release program.

Comparison of 2014–15 total income to 2013–14

Total income was $2.9 million lower than the previous year mainly due to a decrease in land sales revenue.

Future trends

Land sales revenue for 2015–16 is budgeted at $94.8 million in line with the ACT Government's land release program. Budgeted expenditure represents the transfers of revenues to the ACT Government.

Financial Management Analysis ACTION Bus Service

The following financial information is based on audited financial statements for the 2013–14 and 2014–15 financial years and the forward estimates contained in the 2015–16 budget papers.

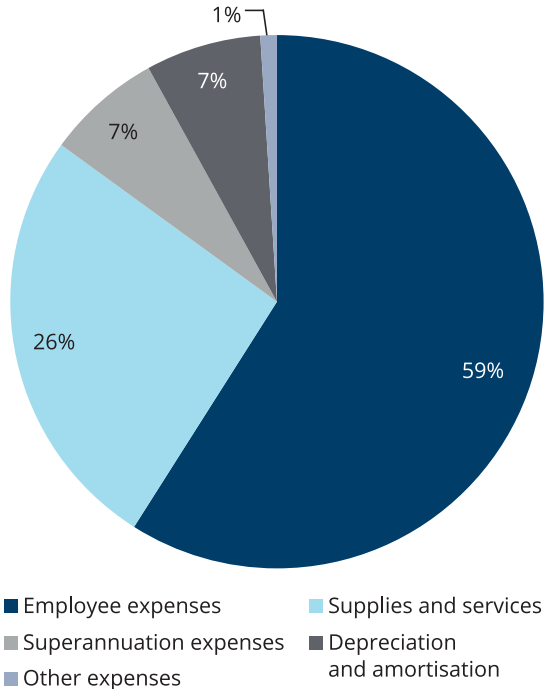
Operating result

The operating result for ACTION was a deficit of $11.0 million against a budgeted deficit of $11.0 million. Total revenue was $133.4 million, which is $1.5 million higher than the budgeted revenue of $132.0 million. Total expenses were $144.5 million, which is $1.5 million higher than the budgeted expenditure of $143.0 million.

Total expenditure – components

Figure 10 illustrates the components of ACTION's expenditure for 2014–15 with the largest component of expenditure being employee and superannuation expenses representing 66 percent, or $95.3 million.

Figure 10: ACTION's components of expenditure for 2014–15



Comparison to budget

Total expenditure of $144.5 million was $1.5 million, or 1 percent higher than the 2014–15 budget of $143.0 million. This higher than budgeted expenditure was largely the result of:

- an increase in supplies and services of $0.9 million predominantly due to increased costs of bus maintenance expenses of $1.6 million including $0.9 million in capital funded overhaul of engine and passenger seats, offset by decreased fuel expenses of $0.2 million, decreased public liability insurance of $0.3 million as well as decreased general administrative expenses of $0.2 million
- an increase in other expenses of $0.8 million, including impairment losses and write-offs of $0.3 million, loss on de-recognition of motor vehicles under finance lease as a result of the whole-of-government reclassification of finance to operating leases of $0.3 million and the expensing of capital works of $0.2 million.

These have been offset by:

- a decrease in employee expenses (including superannuation) of $0.9 million, attributed to savings due to a reduction in staffing levels of $0.2 million and the employee car parking FBT savings of $0.7 million.

Comparison to prior year

Total expenditure was $0.2 million lower than the 2013–14 reported result. This was primarily due to:

- an increase in employee expenses (including superannuation) by $4.1 million. This was due to pay rises, an increased cost for the workers' compensation insurance premium and the operation of Network 14
- an increase in supplies and services expenditure by $0.2 million. This result is due to a $0.6 million increase in contractors and consultants reflecting the costs of a feasibility study for additional bus depots and contracted depot operating resources, $0.4 million increase in repairs and maintenance to the depot buildings and roads, $0.2 million increase in system and computing costs, $0.1 million increase in rent and utilities, $0.1 million increase in promotion relating to the introduction of Network 14 and $0.1 million increase in lease expense reflecting the reclassification of all finance leases to operating leases. The result is offset by a $1.0 million decrease in fuel reflecting the lower average costs of fuel in 2014–15 and $0.4 million decrease in public liability insurance premium
- an increase of $0.6 million in depreciation expense reflecting the acquisition of new buses
- a decrease of $0.1 million in other expenses reflecting less expenditure on capital works
- a decrease of $4.8 million in loss on revaluation of buses
- administrative staff and procurement savings of $0.6 million.

Future trends

Employee and superannuation expenses for 2015–16 are budgeted at $97.2 million, consistent with current year spending levels adjusted for future Enterprise Agreement increases.

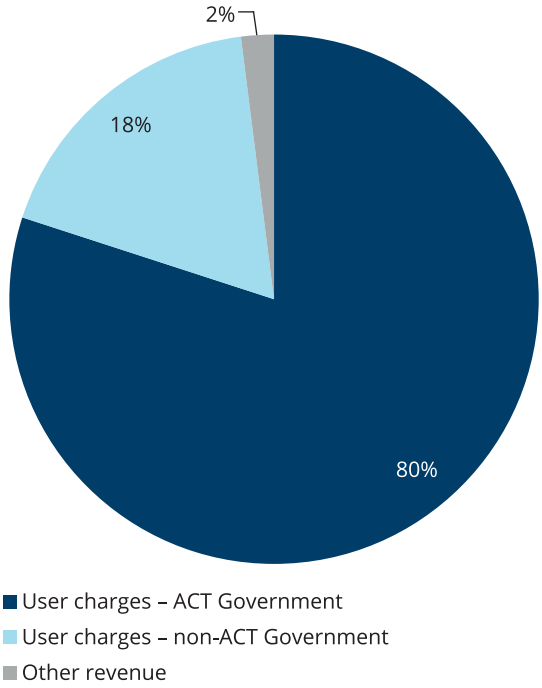
Depreciation and amortisation expenses for 2015–16 are budgeted at $11.4 million reflecting the acquisition of new buses.

Future budgets for ACTION beyond 2015–16 will be informed by the current review into ACTION's structure and service delivery model.

Total income—components

Figure 11 illustrates that for the financial year ended 30 June 2015, ACTION received 18 percent of its total income of $133.4 million from non-ACT Government user charges. ACTION's income is primarily derived from ACT Government user charges for community service obligations and other contract sourced revenue including special needs transport services and concessional travel payments. The remainder of income relates to fares, charter and bus advertising services provided to private sector clients.

Figure 11: ACTION's components of income for 2014–15



Comparison to budget

Income for the year ended 30 June 2015 was $133.4 million, which is $1.5 million higher than the 2014–15 budget of $132.0 million. This was largely due to:

- fuel tax credit of $1.3 million as a result of a back claim for several years in respect of fuel used in operating auxiliary equipment on the bus fleet
- gain from de-recognition of finance leases of $0.3 million

- resources received free of charge of $0.4 million including radio network and legal services
- increase in charter revenue of $0.3 million
- payment received for prior year workers compensation reimbursement of $0.4 million.

Offset by:

- decrease in bus fare revenue of $0.4 million
- decrease in Special Needs Transport funding of $0.2 million.

Comparison to prior year

Income in 2014–15 was $6.3 million, or 5 percent higher than the 2013–14 reported result.
The increase was mainly due to:

- a net increase in service payments from the ACT Government of $3.7 million, which includes an increase in funding for pay rises, the cost of the workers' compensation premium, the operation of the community transport coordination centre as well as the improvement to weekend services in new suburbs
- an increase in fuel tax credit as the result of a one-off adjustment to prior year credit of $1.0 million
- an increase in fares revenue of $0.9 million as the result of the fare increase
- an increase in charter revenue of $0.2 million
- an increase in concession travel payments of $0.2 million
- a restructure fund receipt of $0.2 million from Treasury
- a gain from the de-recognition of finance leases of $0.3 million
- a decrease in special needs transport revenue of $0.2 million.

Future trends

ACTION's own source income is projected to increase in forward years ($24.7 million in 2015–16) as a result of projected increases in bus patronage, offset by a decrease in Government service payments.

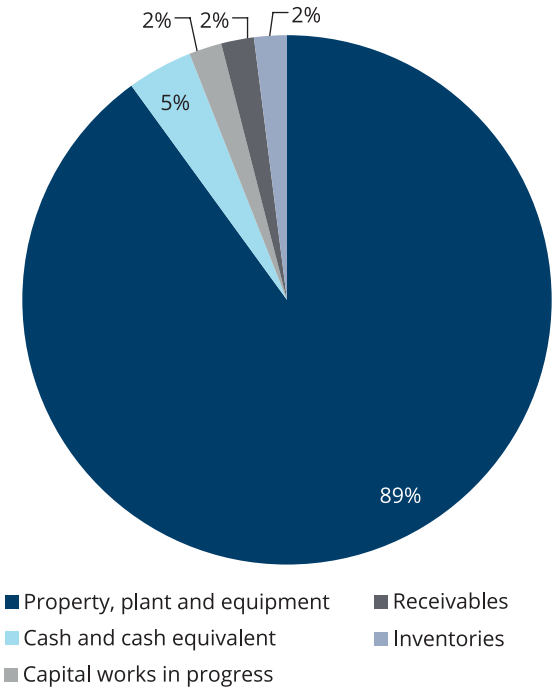
Future budgets for ACTION beyond 2015–16 will be informed by the current review into ACTION's structure and service delivery model.

Financial position

Total asset components

Figure 12 illustrates that for the financial year ended 30 June 2015, property, plant and equipment, including intangibles and capital works in progress accounted for 91 percent of ACTION's total asset base of $163.7 million.

Figure 12: ACTION's components of total assets at 30 June 2015



Comparison to budget

Assets as at 30 June 2015 totalled $163.7 million, $12.6 million lower than the 2014–15 budget of $176.3 million. The decrease is largely the result of:

- a decrease of $20.1 million in property, plant and equipment resulting from the flow on effect of the revaluation undertaken at the end of June 2014 which resulted in a $15.9 million decrement to ACTION's buses and land
- an increase of $4.2 million in cash mainly comprised of the capital injection of $2.8 million for wages and salaries paid on 2 July 2015 and the additional fuel tax credit of $1.3 million
- an increase in capital works in progress of $2.5 million due to the timing of the delivery of capital works program
- an increase of $0.5 million in intangible assets being the fuel management system
- an increase of $0.4 million in receivables.

Comparison to prior year

ACTION's total asset position is $8.8 million higher than the 2013–14 result of $154.9 million. The increase is primarily because of:

- an increase in cash and cash equivalents of $5.3 million includes the capital injection of $2.8 million for wages and salaries paid on 2 July 2015 and the additional fuel tax credit of $0.7 million and increased MyWay revenue received in advance of $0.5 million
- an increase of $4.5 million in property, plant and equipment reflects the delivery of additional buses under the bus replacement program of $13.1 million, depot buildings upgrade of $0.8 million and new equipment of $1.7 million, offset by depreciation expense of $10.9 million and asset disposals of $0.2 million
- a decrease of $0.7 million in capital works in progress reflecting the timing of the delivery of the capital works program
- a decrease of $0.1 million in intangible assets reflects the amortisation of the fuel management system.

Total liabilities

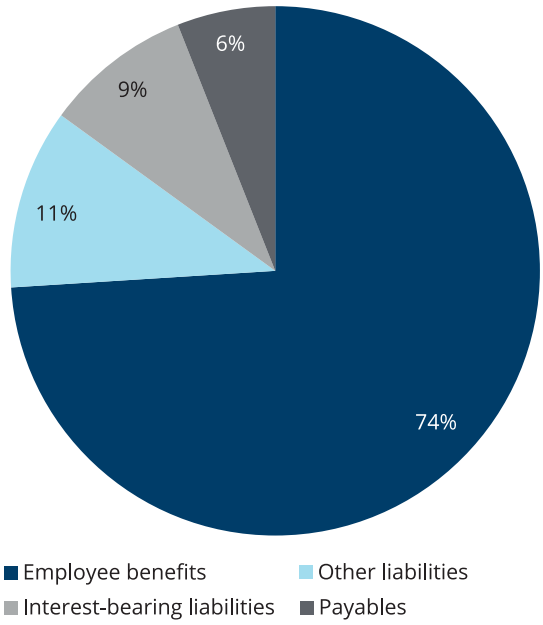
Components of total liabilities

Figure 13 illustrates that the majority of ACTION's liabilities relate to employee benefits (74 percent), interest bearing liabilities (9 percent), other liabilities (revenue received in advance 11 percent) and payables (6 percent).

Comparison to budget

ACTION's liabilities for the year ended 30 June 2015 of $30.8 million are $1.4 million higher than the 2014–15 budget of $29.4 million largely due to the increase of $1.5 million in employee benefits liabilities reflecting increased wages and salaries along with an upward adjustment to the present value factor for long service leave liabilities, an increase in MyWay revenue received in advance of $0.8 million, which have been offset by the decrease of $0.6 million in payables and the de-recognition of finance leases of $0.3 million.

Figure 13: ACTION's components of total liabilities at 30 June 2015



Comparison to prior year

A total liability of $30.8 million is $0.6 million higher than the 2013–14 actual result of $30.2 million. The result is due to an increase in employee benefits of $1.2 million, increased wages and salaries along with an upward adjustment to the present value factor for long service leave liabilities and an increase of $0.5 million in revenue received in advance, which have been offset by a decrease of $0.5 million in payables, a decrease of $0.3 million in interest-bearing liabilities and the derecognition of finance leases of $0.3 million.

Liquidity

The current ratio is a measure of ACTION's ability to satisfy short-term debts as they fall due. As a common indicator for liquidity, the current ratio compares the ability to fund short-term liabilities from short-term assets. A ratio of less than 1:1 may indicate a reliance on the next financial year's funding to meet short-term debts. Table 26 illustrates ACTION's liquidity position.

Table 26: ACTION's current ratio at 30 June 2015

	Prior Year Actual 2013–14	Current Year Budget 2014–15	Current Year Actual 2014–15
Current Assets ($'000)	9,126	9,844	14,236
Current Liabilities ($'000)	26,176	25,455	27,176
Current Ratio	0.35:1	0.39:1	0.52:1

ACTION's current ratio for the financial year is 0.52:1, which is higher than the budgeted current ratio of 0.39:1. This improvement in the current ratio reflects the additional funding provided by ACT Government and a decrease in payables at year end.

In accordance with Accounting Standards, all employee benefits where ACTION does not have an unconditional right to defer payment, that is the entitlement for payment has vested with the employee, have been classified as a current liability. However, it is not expected that these employee benefits will be fully paid in the next 12 months. If only that component of employee benefits which ACTION expects to pay in the next 12 months is included in the calculation of the current ratio, it would be 0.94:1.

Statement of Performance

ACT Audit Office

AUDITOR-GENERAL AN OFFICER OF THE ACT LEGISLATIVE ASSEMBLY

REPORT OF FACTUAL FINDINGS

TERRITORY AND MUNICIPAL SERVICES DIRECTORATE

To the Members of the ACT Legislative Assembly

Report on the statement of performance

The statement of performance of Territory and Municipal Services Directorate (the Directorate) for the year ended 30 June 2015 has been reviewed.

Responsibility for the statement of performance

The Director-General is responsible for the preparation and fair presentation of the statement of performance of the Directorate in accordance with the *Financial Management Act 1996*. This includes responsibility for maintaining adequate records and internal controls that are designed to prevent and detect fraud and error, and the systems and procedures used to measure the results of accountability indicators reported in the statement of performance.

The auditor's responsibility

Under the *Financial Management Act 1996* and *Financial Management (Statement of Performance Scrutiny) Guidelines 2011*, I am responsible for providing a report of factual findings on the statement of performance.

The review was conducted in accordance with Australian Auditing Standards applicable to review engagements, to provide assurance that the results of the accountability indicators reported in statement of performance have been fairly presented in accordance with the *Financial Management Act 1996*.

A review is primarily limited to making inquiries with representatives of the Directorate, performing analytical and other review procedures and examining other available evidence. These review procedures do not provide all of the evidence that would be required in an audit, therefore, the level of assurance provided is less than that given in an audit. An audit has not been performed and no audit opinion is being expressed on the statement of performance.

The review did not include an assessment of the relevance or appropriateness of the accountability indicators reported in the statement of performance or the related performance targets.

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No opinion is expressed on the accuracy of explanations provided for variations between actual and targeted performance due to the often subjective nature of such explanations.

As disclosed in the statement of performance, in accordance with the *Financial Management (Statement of Performance Scrutiny) Guidelines 2011*, the Government Payment for Outputs and Total Cost information included in the statement of performance has not been reviewed.

Electronic presentation of the statement of performance

Those viewing an electronic presentation of this statement of performance should note that the review does not provide assurance on the integrity of information presented electronically, and does not provide an opinion on any other information which may have been hyperlinked to or from the statement of performance. If users of the statement of performance are concerned with the inherent risks arising from the electronic presentation of information, they are advised to refer to the printed copy of the reviewed statement of performance to confirm the accuracy of this electronically presented information.

Independence

Applicable independence requirements of Australian professional ethical pronouncements were followed in conducting the review.

Review opinion

Based on the review procedures, no matters have come to my attention which indicate that the results of the accountability indicators, reported in the statement of performance of the Directorate for the year ended 30 June 2015, are not fairly presented in accordance with the *Financial Management Act 1996*.

This review opinion should be read in conjunction with the other information disclosed in this report.

Dr Maxine Cooper
Auditor-General
15 September 2015

Territory and Municipal Services Directorate
Statement of Performance
For the Year Ended 30 June 2015

Statement of Responsibility

In my opinion, the Statement of Performance is in agreement with the Directorate's records and fairly reflects the service performance of the Directorate in providing each class of outputs during the financial year ended 30 June 2015 and also fairly reflects the judgements exercised in preparing it.

Gary Byles
Director General
Territory and Municipal Services Directorate
15 September 2015

Territory and Municipal Services Directorate
Statement of Performance
For the Year Ended 30 June 2015

OUTPUT CLASS 1: MUNICIPAL SERVICES
OUTPUT 1.1: Information Services
Description: Provision of customer enquiry, information, bill payment and library services to the community through the Canberra Connect shopfront network, contact centres and internet service, and the Libraries ACT's branches, home library service, the ACT Virtual Library, and the Heritage Library.

	Original Target 2014-15	Amended Target 2014-15	Actual Result 2014-15	% Variance from Original / Amended Target	Explanation of Material Variances
TOTAL COST ($'000)	$37,881		$28,176	(26%)	The lower than budgeted Total Cost and Government Payment For Outputs is mainly due to the transfer of Canberra Connect to the Chief Minister, Treasury and Economic Development Directorate on 15 December 2014.
GOVERNMENT PAYMENT FOR OUTPUTS ($'000)	$30,854		$23,342	(24%)	
Accountability Indicators					
ACT Library Services Library visits per capita[a]	5.5		5.1	(7%)	Library visits are lower than targeted due to the changing behaviour of members, e.g. accessing the system on line and using the request systems to target items for loan rather than browsing and borrowing opportunistically.
Items borrowed per capita[a]	8.7		7.8	(10%)	The below target result is due to an increase in on line access of resources.
Percentage of population who are registered library members[b]	57%		61%	7%	Libraries have a strong membership history and continue to attract new members at the rate of approximately 15,000 per year.
Customer satisfaction with library services[c]	90%		94%	4%	
Direct cost of public library services per capita[a]	$35.50		$33.11	(7%)	Expenditure is stable however the population is increasing, affecting the per capita outcome.
Percentage of library collection purchased in previous 5 years	60%		59%	(2%)	
Number of ACT publications or items added to the heritage collection	12,000		9,459	(21%)	Items added are by donations from the community. This fluctuates year to year.

Territory and Municipal Services Directorate
Statement of Performance
For the Year Ended 30 June 2015

OUTPUT CLASS 1: MUNICIPAL SERVICES

OUTPUT 1.1: Information Services

Description: Provision of customer enquiry, information, bill payment and library services to the community through the Canberra Connect shopfront network, contact centres and internet service, and the Libraries ACT's branches, home library service, the ACT Virtual Library, and the Heritage Library.

	Original Target 2014-15	Amended Target 2014-15	Actual Result 2014-15	% Variance from Original / Amended Target	Explanation of Material Variances
Canberra Connect					
Customer volume - number of customer interactions with Canberra Connect	7.3 million	3.4 million [1,2]	4.4 million	29%	The above amended target result is due to web transactions being significantly above target.
Service accessibility - percentage of attempted customer interactions successfully undertaken	98%		98%	0%	
Percentage of customers satisfied with ease of transacting with Canberra Connect	90%	0% [1,3]	0%	0%	
Customer satisfaction with Canberra Connect services	90%	0% [1,3]	0%	0%	
Average direct cost per customer interaction	$1.77		$1.44	(19%)	The below target result is due to an increase in interactions taking place on-line, which is a less expensive way to interact with customers.

The above Statement of Performance should be read in conjunction with the accompanying notes.

Explanation of Measures

[a] 2014-15 target is based on an ACT population of 389,700.

[b] 2014-15 target is based on an ACT population of 389,700 with 61 per cent of the population representing 237,717 library members.

[c] The survey includes public libraries only and does not include the Virtual and Heritage Libraries.

Territory and Municipal Services Directorate
Statement of Performance
For the Year Ended 30 June 2015

Explanation of Amended Targets

[1] Canberra Connect was transferred to the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) on 15 December 2014 following changes to administrative arrangements. 2014-15 targets have been amended to represent the appropriate portion of the reporting period.

[2] 2014-15 amended target represents 0.2 million shopfront transactions, 0.3 million contact centre transactions and 2.9 million web transactions. An interaction represents all transactions including web transactions, over the counter at shopfronts and phone calls to the call centre.

[3] Satisfaction is measured from responses to an annual survey of customers regarding their interaction with the Canberra Connect channels, this survey was undertaken by the CMTEDD.

The above Accountability Indicators were examined by the ACT Audit Office in accordance with the *Financial Management Act 1996*. The Total Cost and Government Payment for Outputs measures were not examined by the ACT Audit Office in accordance with the *Financial Management (Statement of Performance Scrutiny) Guidelines 2011.*

Territory and Municipal Services Directorate
Statement of Performance
For the Year Ended 30 June 2015

OUTPUT CLASS 1: MUNICIPAL SERVICES
OUTPUT 1.2: Roads and Sustainable Transport
Description: Management of the ACT's road and associated assets, stormwater infrastructure, community paths, bridges, traffic signals, streetlights and car parks. This output also includes the provision of ACTION bus services.

	Original Target 2014-15	Actual Result 2014-15	% Variance from Original Target	Explanation of Material Variances
TOTAL COST ($'000)	$319,671	$341,590	7%	The Total Cost is higher than the original target due to the unbudgeted expensing of completed capital works projects that do not meet the capitalisation requirements. Major items expensed include landscaping and utility diversions for Majura Parkway.
GOVERNMENT PAYMENT FOR OUTPUTS ($'000)	$193,047	$191,839	(1%)	
Accountability Indicators				
Infrastructure				
Annual percentage of territorial roads resurfaced[a]	5%	3.4%	(32%)	Pavement conditions at major intersections and other critical locations have required an emphasis on relatively more expensive asphalt overlay treatments. This along with other factors has limited the total area of resurfacing achieved.
Annual percentage of municipal roads resurfaced	4%	2.4%	(40%)	Preparatory patching work has been greater than anticipated. This along with other factors such as input price increases has limited the total area of resurfacing achieved.
Percentage of customers satisfied with the public road network	> 70%	90%	29%	The above target result indicates that the community's expectations are being met.
Percentage of territorial roads in good condition[a]	> 86%	89%	3%	
Percentage of bridges that meet SM1600 standard on the B Double Network[b]	> 75%	78%	4%	
Sustainable Transport				
Increase in length (km) of on-road cycle lanes[c]	25	61.8	147%	The above target result is largely due to significantly greater than expected contribution of these type of assets from developers.
Increase in length (km) of community paths[d]	35	31	(11%)	The below target result is due to less than expected contributed assets from developers from new subdivisions.
Customer satisfaction with access to cycle and walking paths	85%	92%	8%	The above target result indicates that the community's expectations are being met.

The above Statement of Performance should be read in conjunction with the accompanying notes.

Territory and Municipal Services Directorate
Statement of Performance
For the Year Ended 30 June 2015

Explanation of Measures

[a] 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.

[b] SM1600 standard is a theoretical loading designated by Australian Standards 5100 2004 Bridge Design which should ensure that bridges can carry future vehicle loadings.

[c] The indicator refers to the length of on-road cycle lanes in the network that meet the current standard width requirements. Sections of existing lanes that do not meet this standard are not included in the indicator until they are remarked and become compliant.

[d] Increases in community paths are measured using the date the final ('works as executed') drawings are registered.

The above Accountability Indicators were examined by the ACT Audit Office in accordance with the *Financial Management Act 1996*. The Total Cost and Government Payment for Outputs measures were not examined by the ACT Audit Office in accordance with the *Financial Management (Statement of Performance Scrutiny) Guidelines 2011*.

Territory and Municipal Services Directorate
Statement of Performance
For the Year Ended 30 June 2015

OUTPUT CLASS 1: MUNICIPAL SERVICES
OUTPUT 1.3: Waste and Recycling
Description: Provision of domestic waste and recyclables collection services, operation of resource management and recycling centres, and implementation and evaluation of waste management programs, including household garbage and recycling.

	Original Target 2014-15	Actual Result 2014-15	% Variance from Original Target	Explanation of Material Variances
TOTAL COST ($'000)	$33,116	$33,302	1%	
GOVERNMENT PAYMENT FOR OUTPUTS ($'000)	$24,600	$25,434	3%	
Accountability Indicators				
Waste and Recycling				
Annual tonnes of waste to landfill per head of population[a]	0.65	0.57	(12%)	The lower than target result is due to less than expected waste to landfill from construction, demolition and households.
Annual total resource recovery tonnage per head of population[b,c]	1.85	1.50	(19%)	The lower than target result is due to a reduction in green waste, and construction and demolition waste streams.
Percentage of material recovered from the total waste stream[c]	75%	73%	(3%)	
Percentage of customers satisfied with waste collection services	> 90%	88%	(2%)	
Contract cost of landfill waste per tonne	$15.50	$18.00	16%	The above target result is largely due to the costs of opening the emergency landfill at West Belconnen for a period of approximately three months.
Annual cost of domestic kerbside waste collection services per head of population[d]	$21.50	$19.46	(9%)	The reduced cost per head of population is as a result of actual contract costs significantly lower than originally estimated.
Annual cost of domestic kerbside recycling collection services per head of population[d]	$12.50	$10.24	(18%)	The reduced cost per head of population is as a result of actual contract costs significantly lower than originally estimated.

The above Statement of Performance should be read in conjunction with the accompanying notes.

Territory and Municipal Services Directorate
Statement of Performance
For the Year Ended 30 June 2015

Explanation of Measures

[a] 2014-15 target is based on an ACT population of 389,700 and Queanbeyan population of 41,100. 2014-15 result represents 243,793 ton of waste to landfill.

[b] 2014-15 target is based on an ACT population of 389,700 and Queanbeyan population of 41,100.

[c] The total tonnage of resource recovery is determined by an annual survey of reuse and recycling businesses in the ACT.

[d] 2014-15 target represents an ACT population of 389,700.

The above Accountability Indicators were examined by the ACT Audit Office in accordance with the *Financial Management Act 1996*. The Total Cost and Government Payment for Outputs measures were not examined by the ACT Audit Office in accordance with the *Financial Management (Statement of Performance Scrutiny) Guidelines 2011*.

Territory and Municipal Services Directorate
Statement of Performance
For the Year Ended 30 June 2015

OUTPUT CLASS 1: MUNICIPAL SERVICES

OUTPUT 1.4: Land Management

Description: Planning and management of the ACT's parks, reserves, open space system and plantations, including associated community infrastructure. The land manager role including maintaining the look and feel of the city; management of land for recreational use; conservation management; including management of national parks, nature reserves, and the urban forest; fire management; and pest and weed control. This output also includes management of the National Arboretum Canberra and the Yarralumla Nursery.

	Original Target 2014-15	Actual Result 2014-15	% Variance from Original Target	Explanation of Material Variances
TOTAL COST ($'000)	$93,474	$101,915	9%	The Total Cost is higher than the original target mainly due to the unbudgeted expensing ($3.4 million) of completed capital works projects that do not meet the capitalisation requirements. It is also due to unbudgeted loss ($3.5 million) on de-recognition of lease vehicles as a result of change in whole-of-government vehicle leasing arrangement.
GOVERNMENT PAYMENT FOR OUTPUTS ($'000)	$73,702	$70,929	(4%)	
Accountability Indicators				
Customer satisfaction with the management of protected areas (Tidbinbilla Nature Reserve, Namadgi National Park and Canberra Nature Park)	90%	95%	6%	The above target result reflects strong customer satisfaction with the trails in Canberra Nature Parks and the visitor services at Namadgi and Tidbinbilla areas.
Implement fuel management activities - grazing - as identified under the approved Bushfire Operational Plan (BOP)[a,b]	100%	100%	0%	
Implement fuel management activities - physical removal - as identified under the approved Bushfire Operational Plan (BOP)[a,b]	100%	100%	0%	
Implement fuel management activities - slashing - as identified under the approved Bushfire Operational Plan (BOP)[a,b]	100%	100%	0%	
Implement fuel management activities - burning - as identified under the approved Bushfire Operational Plan (BOP)[a,b]	100%	66%	(34%)	17 prescribed burns were not completed, largely due to a lack of appropriate weather conditions.

Territory and Municipal Services Directorate
Statement of Performance
For the Year Ended 30 June 2015

OUTPUT CLASS 1: MUNICIPAL SERVICES

OUTPUT 1.4: Land Management

Description: Planning and management of the ACT's parks, reserves, open space system and plantations, including associated community infrastructure. The land manager role including maintaining the look and feel of the city; management of land for recreational use; conservation management; including management of national parks, nature reserves, and the urban forest; fire management; and pest and weed control. This output also includes management of the National Arboretum Canberra and the Yarralumla Nursery.

	Original Target 2014-15	Actual Result 2014-15	% Variance from Original Target	Explanation of Material Variances
Implement access activities - as identified under the approved Bushfire Operational Plan (BOP)[a,b]	100%	78%	(22%)	15 activities were not completed, 11 of these were substantially complete, 3 were not commenced due to wet weather and 1 was awaiting external approvals.
Customer satisfaction with the management of Town and District Parks	90%	91%	1%	
Customer satisfaction with the maintenance of street trees	70%	80%	14%	The above target result reflects positive customer responses to tree pruning and tree replacements.
Customer satisfaction with children's play equipment being well maintained	90%	84%	(7%)	Playground equipment is regularly maintained and routinely inspected for safety and functionality. The below target result is due to lower customer satisfaction in relation to the access for children with disabilities and shade provision in the summer.
Customer satisfaction with the general look and feel of local suburban shopping centres	75%	72%	(4%)	
The level of customer satisfaction at the National Arboretum Canberra	85%	94%	11%	The above target result indicates that the community's expectations are being met.
Plant spoilage within industry standard[c]	<10%	<10%	0%	

The above Statement of Performance should be read in conjunction with the accompanying notes.

Territory and Municipal Services Directorate
Statement of Performance
For the Year Ended 30 June 2015

Explanation of Measures
[a] The TAMS Bushfire Operational Plan (BOP) is an annual works plan legally required under the *Emergencies Act 2004*, for all TAMS fuel management activities and is aimed at mitigating the adverse impact of unplanned fires.
[b] "Implement" represents activities that have been completed in the annual works plan.
[c] "plant spoilage" refers to plants that have been physically disposed of due to substandard quality or that have died during the growing process.

The above Accountability Indicators were examined by the ACT Audit Office in accordance with the *Financial Management Act 1996*. The Total Cost and Government Payment for Outputs measures were not examined by the ACT Audit Office in accordance with the *Financial Management (Statement of Performance Scrutiny) Guidelines 2011.*

Territory and Municipal Services Directorate
Statement of Performance
For the Year Ended 30 June 2015

OUTPUT CLASS 1: MUNICIPAL SERVICES
OUTPUT 1.5: Regulatory Services
Description: Administration of regulatory activities to protect and enhance the natural and built environment. Provision of advice, education and compliance services to Government and the community in relation to municipal ranger functions, domestic animal management, plant and animal licensing and significant tree protection.

	Original Target 2014-15	Actual Result 2014-15	% Variance from Original Target	Explanation of Material Variances
TOTAL COST ($'000)	$7,778	$8,532	10%	The Total Cost is higher than the original target mainly due to increased operational costs associated with unexpected machinery breakdown.
GOVERNMENT PAYMENT FOR OUTPUTS ($'000)	$7,183	$7,143	(1%)	
Accountability Indicators				
Numbers of dogs processed by the Domestic Animal Shelter	1,300	1,303	0%	
Percentage of saleable stray and abandoned dogs re-homed	90%	98%	9%	The higher than target result is indicative of the efforts made to present and promote the available dogs.
Remove abandoned vehicles on unleased land within nine calendar days[a]	100%	85%	(15%)	47 of 313 vehicles were impounded outside the target timeframes. The lower than budget result is due to contractors' competing priorities. Options for improved contract management are being progressed.
Respond to complaints of public safety issues within 2 days[b]	100%	88%	(12%)	11 of 91 occurrences of public safety issues were not responded to within 2 days. The variance is associated with delays in internal allocation of tasks.
Response and collection of "sharps" on unleased land within 4 hours	100%	100%	0%	
Responses on Development Applications referred from ACTPLA completed within agreed timeframes[c]	85%	83%	(2%)	
Respond to developers submissions within adopted timeframes[d]	85%	98%	15%	The above target result reflects the Directorate's commitment to reducing response times by actively engaging clients and industry representatives.
Streamline regulatory processes for applications for outdoor dining on public unleased land[e]	100%	100%	0%	

The above Statement of Performance should be read in conjunction with the accompanying notes.

Territory and Municipal Services Directorate
Statement of Performance
For the Year Ended 30 June 2015

Explanation of Measures

[a] Commences from date of notification.

[b] Issues include line of sight, overhanging foliage, obstructions on nature strips and signs that pose an immediate safety hazard.

[c] Agreed timeframe is 15 working days.

[d] Adopted timeframe is 20 working days.

[e] The 2014-15 target encompasses new process maps as well as external and internal guidelines for medium complexity (category (b)) applications for outdoor dining under the *Public Unleased Land Act 2013*.

The above Accountability Indicators were examined by the ACT Audit Office in accordance with the *Financial Management Act 1996*. The Total Cost and Government Payment for Outputs measures were not examined by the ACT Audit Office in accordance with the *Financial Management (Statement of Performance Scrutiny) Guidelines 2011.*

Territory and Municipal Services Directorate
Statement of Performance
For the Year Ended 30 June 2015

OUTPUT CLASS 1: MUNICIPAL SERVICES
OUTPUT 1.6: Capital Linen Service
Description: 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 2014-15	Actual Result 2014-15	% Variance from Original Target	Explanation of Material Variances
TOTAL COST ($'000)	$13,386	$13,069	(2%)	
GOVERNMENT PAYMENT FOR OUTPUTS ($'000)	$0	$0	0%	
Accountability Indicators				
Capital Linen Service				
Total tonnes of laundry delivered	5,450	5,726	5%	Production has increased to meet significant growing demand in the commercial area.
Retain certification of Quality Management System Standard AS/NZS ISO 9001:2008	100%	100%	0%	

The above Accountability Indicators were examined by the ACT Audit Office in accordance with the *Financial Management Act 1996*. The Total Cost and Government Payment for Outputs measures were not examined by the ACT Audit Office in accordance with the *Financial Management (Statement of Performance Scrutiny) Guidelines 2011.*

ACT Audit Office

AUDITOR-GENERAL AN OFFICER OF THE ACT LEGISLATIVE ASSEMBLY

REPORT OF FACTUAL FINDINGS

ACTION

To the Members of the ACT Legislative Assembly

Report on the statement of performance

The statement of performance of ACTION for the year ended 30 June 2015 has been reviewed.

Responsibility for the statement of performance

The Director-General of the Territory and Municipal Services Directorate is responsible for the preparation and fair presentation of the statement of performance in accordance with the *Financial Management Act 1996*. This includes responsibility for maintaining adequate records and internal controls that are designed to prevent and detect fraud and error, and the systems and procedures used to measure the results of accountability indicators reported in the statement of performance.

The auditor's responsibility

Under the *Financial Management Act 1996* and *Financial Management (Statement of Performance Scrutiny) Guidelines 2011*, I am responsible for providing a report of factual findings on the statement of performance.

The review was conducted in accordance with Australian Auditing Standards applicable to review engagements, to provide assurance that the results of the accountability indicators reported in statement of performance have been fairly presented in accordance with the *Financial Management Act 1996*.

A review is primarily limited to making inquiries with representatives of ACTION, performing analytical and other review procedures and examining other available evidence. These review procedures do not provide all of the evidence that would be required in an audit, therefore, the level of assurance provided is less than that given in an audit. An audit has not been performed and no audit opinion is being expressed on the statement of performance.

The review did not include an assessment of the relevance or appropriateness of the accountability indicators reported in the statement of performance or the related performance targets.

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No opinion is expressed on the accuracy of explanations provided for variations between actual and targeted performance due to the often subjective nature of such explanations.

As disclosed in the statement of performance, in accordance with the *Financial Management (Statement of Performance Scrutiny) Guidelines 2011*, the Government Payment for Outputs and Total Cost information included in the statement of performance has not been reviewed.

Electronic presentation of the statement of performance

Those viewing an electronic presentation of this statement of performance should note that the review does not provide assurance on the integrity of information presented electronically, and does not provide an opinion on any other information which may have been hyperlinked to or from the statement of performance. If users of the statement of performance are concerned with the inherent risks arising from the electronic presentation of information, they are advised to refer to the printed copy of the reviewed statement of performance to confirm the accuracy of this electronically presented information.

Independence

Applicable independence requirements of Australian professional ethical pronouncements were followed in conducting the review.

Review opinion

Based on the review procedures, no matters have come to my attention which indicate that the results of the accountability indicators, reported in the statement of performance of ACTION for the year ended 30 June 2015, are not fairly presented in accordance with the *Financial Management Act 1996*.

This review opinion should be read in conjunction with the other information disclosed in this report.

M. Cooper

Dr Maxine Cooper
Auditor-General
10 September 2015

ACTION
Statement of Performance
For the Year Ended 30 June 2015

Statement of Responsibility

In my opinion, the Statement of Performance is in agreement with the Directorate's records and fairly reflects the service performance of the Directorate for the financial year ended 30 June 2015 and also fairly reflects the judgements exercised in preparing it.

Gary Byles
Director General
Territory and Municipal Services Directorate
9 September 2015

ACTION
Statement of Performance
For the Year Ended 30 June 2015

OUTPUT CLASS 1: PUBLIC TRANSPORT
OUTPUT 1.1: Public Transport
Description: Provision of a public bus network and school bus services, including a range of express and regular routes within Canberra suburbs. ACTION also provides special needs transport and a bus charter service

	Original Target 2014-15	Actual Result 2014-15	% Variance from Original Target	Explanation of Material Variances
TOTAL COST ($'000)	$142,965	$144,470	1%	
GOVERNMENT PAYMENT FOR OUTPUTS ($'000)	$96,574	$95,993	(1%)	
Accountability Indicators				
Customer satisfaction with ACTION services as assessed by passenger survey[a]	85%	76%	(11%)	The below target result is due to the lower customer satisfaction with the frequency of the bus routes. However, the customer satisfaction has increased significantly from the 2013-14's result of 65%.
Percentage of in-service fleet fully compliant with standards under the *Disability Discrimination Act 1992*[b]	67%	68%	1%	
Percent of in-service fleet Euro 3 or better emission standard compliant[c]	59%	61%	3%	
Percentage of services operating on scheduled time[d]	75%	74%	(1%)	
Service reliability - percentage of all scheduled services which operated to completion[e]	99.5%	99.4%	(0%)	
Total network operating cost per network kilometre[f]	$5.10	$5.52	8%	The above target result is largely due to increased workers' compensation premiums and larger than anticipated depreciation expenses (arising from the asset revaluation process).
Total network operating cost per passenger boarding[g]	$7.44	$7.93	7%	The above target result is due to the increased expenses referred to above, and the below target passenger boarding.
Fare box recovery as a percentage of total network operating costs	16.5%	16.0%	(3%)	
ACTION passenger boardings[h]	18.5 million	17.6 million	(4.8%)	

The above Statement of Performance should be read in conjunction with the accompanying notes.

ACTION
Statement of Performance
For the Year Ended 30 June 2015

Explanation of Measures

[a] Customer satisfaction is measured from responses to an annual survey undertaken by an external provider on behalf of TAMS. The survey seeks customer views on service levels across a range of services provided to the community by TAMS.

[b] The *Disability Discrimination Act 1992* (DDA) details the accessibility specifications of a bus required to achieve compliance. The Act requires full compliance by 2022.

[c] Euro emission standards define the acceptable limits for exhaust emissions of vehicles.

[d] Operating on scheduled time describes a bus service that departs a stop that is a designated timing point between 1 minute earlier and 4 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.

[e] Service reliability is a measure of the percentage of all scheduled route services which operated to completion.

[f] Network operating costs per kilometre measure the cost and kilometres directly attributable to the operation of ACTION's network route and school services. It excludes costs and kilometres associated with the operation of special needs transport, community buses and bus charter services.

[g] Total network operating costs measure the costs directly attributable to the operation of ACTION's network route and school services.

[h] Passenger boardings are recorded when a passenger boards a bus and swipes their MyWay card on the MyWay console, purchases a paper ticket on board the bus or when the driver records a boarding through the MyWay console upon the passenger showing a valid paper ticket to transfer between buses.

The above Accountability Indicators were examined by the ACT Audit Office in accordance with the *Financial Management Act 1996*. The Total Cost and Government Payment for Outputs measures were not examined by the ACT Audit Office in accordance with the *Financial Management (Statement of Performance Scrutiny) Guidelines 2011*.

Capital Works

TAMS commenced, continued or completed capital works projects with a budgeted value of $219 million, excluding ACT Property Group which was transferred to CMTEDD during 2014–15. A highlight of the capital works program included completion of a section of the Majura Parkway between Fairbairn Avenue and the Federal Highway which opened to traffic in both directions in May 2015. Early works on the Constitution Avenue upgrade project were also completed in May 2015. These works facilitate the main contract construction which commenced in November 2014. Other highlights included:

- completion of stage one of the Ashley Drive upgrade including the duplication of Erindale Drive between Sternberg Crescent and Ashley Drive and the introduction of a left slip lane on Erindale Drive (southbound) at the approaches to both Sternberg Crescent and Ashley Drive
- completion of the improvements to the Bunda Street shareway in May 2015, introducing a slow speed pedestrian friendly shared space and streetscape improvements along the Civic Cycle Loop
- completion of planning reviews for the Gungahlin bus station at Gungahlin Place, in preparation for the light rail terminus at Hibberson Street and Dickson Bus Interchange, which will be developed as an extension of Cape Street through to Northbourne Avenue
- the introduction of 40 kilometre per hour speed limits in all group centres in April 2015
- continuation of the roll out of stage four of the walking and cycling program.

The Majura Parkway project will reduce traffic congestion and improve safety by connecting the Federal Highway to the Monaro Highway, providing better access to the Majura Valley and smoother movement of traffic from the north to the south of Canberra. All works on the project north of Fairbairn Avenue have been completed with work continuing on the bridges over the Molonglo River and Fairbairn Avenue.

The Constitution Avenue project will also help traffic flow. The Australian Government funded upgrade will be a signature project in urban road design for Canberra. It will deliver an integrated transport corridor with a focus on ease of use for pedestrians and cyclists. Construction has commenced on major stormwater and sewer and water improvements associated with this project. Other projects that will reduce traffic congestion and improve safety include:

- completion of a Roads to Recovery project at Morisset Road, Kenny that resulted in the road pavement being reconstructed and open to traffic in December 2014
- upgrade of 148 bus stops to Disability Design Australia (DDA) standards as part of stage two of the bus stop upgrade program. These upgrades include providing compliant concrete slabs as boarding points; sufficient room for wheelchairs to manoeuvre to get on and off the bus stop safely; an unobstructed footpath; pole and sign with bus stop details; and tactile ground surface indicators to assist blind or partially vision impaired people.

A number of projects have been designed to enhance public spaces in the Territory including the Bunda Street shareway which features a slow speed (20 kilometre per hour) ‘shared zone’ for pedestrians, cyclists and motorists and features raised entry thresholds at each end of the street to show a changed traffic environment, and additional kerb ramps to improve access for people with mobility impairment as well as pedestrians and cyclists.

Minor upgrades at the Theodore, Charnwood and Griffith local centres are complete and have improved safety, access and amenity. Works include lighting, path and pavement upgrades, ramps, improved parking for people with a disability, new furniture such as seats, bike racks and bins, as well as landscaping.

The Majura Parkway's final stages across the Molonglo River in Canberra

Other public space works included:

- upgrade of the Tuggeranong Town Park to improve amenity, access and safety including improved paths, parking facilities, picnic settings in the main picnic area and shade over play areas
- the installation of water stations and water stations at sporting fields, town and group centres, parks and along major cyclist and pedestrian path networks providing refill stations so the public can access free fresh water and reduce the amount of plastic bottle waste
- improvement to the Majura Pines recreational venue amenity and safety through trail work, new signage, improvements to fencing, access and car parking, and installation of a water station.

Projects to improve waste infrastructure in the Territory were also carried out and included completion of the Mugga Lane landfill extension stage five construction (known as cell A2). It is expected to begin operation in early 2015–16 and will ensure Canberra's landfill needs for the next 12 months are met.

We also undertook extensive upgrading of the fire management systems around the northern end of the Mugga Lane Resource Management Centre to help fight potential fires from surrounding areas and the mulch and other materials stored by tenants in that area. Three water tanks were installed with dual diesel fire booster pumps and a hydrant booster. The pumps operate automatically based on pressurisation within the system.

The ACT Government invested $174.35 million into TAMS capital works program during the year which included:

- new works expenditure of $16.69 million
- capital upgrades expenditure of $16.99 million
- urban improvement expenditure of $2.87 million
- works in progress expenditure of $120.57 million
- ACTION expenditure of $12.46 million
- plant, property and equipment expenditure of $4.77 million.

A detailed breakdown of capital works is at Appendix 1.

For more information:
T (02) 62072738 Acting Senior Manager, Capital Works Design and Delivery

Asset Management

TAMS delivers a wide range of services to the ACT community on behalf of the ACT Government. Much of this relies on the planning, development and management of a significant and diverse range of assets, which were valued at $9.17 billion in 2014–15.

The largest asset category is infrastructure assets, which include but is not limited to roads, bridges, community paths, traffic signals, stormwater, waste and recycling assets. Other assets in the asset portfolio include public libraries, public transport and property assets.

During the year TAMS reassessed the value of selected infrastructure, land and building, heritage and community, plant and equipment, lease hold improvements and biological assets in accordance with ACT accounting policy, resulting in an increase in the asset value of $24.62 million.

TAMS's asset value of $9.17 billion also includes a $422.3 million increase in value arising from the following acquisitions and transfers:

- new assets, the majority of which relate to completed capital works infrastructure being transferred to TAMS' asset register, totalling $311.9 million
- infrastructure assets transferred to the TAMS asset register from the Land Development Agency valued at $46.5 million
- infrastructure and plant and equipment assets transferred to the TAMS' asset register from land developers valued at $28.1 million
- land assets transferred to the TAMS' asset register from ACT Property Group valued at $1.3 million
- infrastructure assets transferred to the TAMS asset register from the Environment and Planning Directorate which were valued at $34.5 million.

Table 27: Assets managed by Territory and Municipal Services

Asset type	
Roads*	3,070 kilometres 6,751 lane kilometres
Bridges*	1,013
Foot paths*	2,384 kilometres
Streetlights*	77,431
Stormwater*	4,176 pipe kilometres
Urban open space	6,134 hectares
National Arboretum Canberra	250 hectares of developed land (plus approximately 50 hectares undeveloped land)
Plantation forests	10,982 hectares
Reserves[1]	146,611 hectares
Lakes and ponds	435 hectares
Urban trees	751,624
Cycle lanes (on-road)*	466 kilometres
Cyclepaths (off road)*	436 kilometres
Public libraries and heritage library	677,744 collection items
Playgrounds	496
Barbeques	334
Toilets	132

*Source IAMS database at 30 June 2015

1 Note reserves includes national parks, reserves and land managed as a reserve (this figure does not represent all of the land managed by Parks and Territory Services Division).

Table 28: Valuation of assets held by Territory and Municipal Services

Asset	Value $'m	Revaluation increment $'m
Infrastructure	6,692.93	(1.08)
Heritage and community	2,255.29	10.22
Buildings	69.97	5.94
Land	78.10	9.64
Plant and equipment	43.26	N/A
Leasehold improvements	0.22	(0.13)
Intangible assets	5.83	N/A
Biological assets	26.49	0.03
Total	**9,172.09**	**24.62**

Strategic Asset Management Framework

TAMS delivers municipal services to the community by effectively managing, maintaining and using the ACT Government's infrastructure assets. During the year TAMS established an **Asset Management Working Group** which completed a major review and update of the Strategic Asset Management Framework and implement various draft asset management plans.

The framework supports the primary objectives of strategic asset management which is to create and maintain our asset portfolio to efficiently meet program and service delivery requirements.

The framework enhances the sustainable management of our assets by encouraging a whole-of-life and whole-of-organisation approach and effective identification and management of risks associated with the use of assets.
The framework enables a long-term view of asset management and helps TAMS to understand and meet the impacts of social, economic and environmental change in ways that ensure sustainable use of physical and financial resources.

Asset maintenance and upgrade

Excluding capital works, expenditure on capital upgrades carried out during the year totalled $16.992 million, comprising:

ACT NOWaste	$1.485 million
ACTION engine overhauls and other upgrades	$3.158 million
National Arboretum Canberra	$0.648 million
Neighbourhood improvements	$0.225 million
Open space improvement	$1.891 million
Public libraries	$0.139 million
Residential street improvements	$1.537 million
Road safety measures and rehabilitation	$2.443 million
Sustainable transport initiatives	$3.729 million
Water resources/stormwater improvements	$1.350 million
Yarralumla Nursery	$0.386 million

ACTION successfully carried out a number of asset management projects during the year to improve the condition of the ACTION bus fleet and buildings. A new above ground diesel fuel storage area for ACTION's Tuggeranong bus depot was designed and will be built and commissioned in the third quarter of 2015.

ACTION continued its fleet replacement program with the delivery of 30 new Euro 6 Scania buses to replace the older ones in the ACTION fleet. These new environmentally friendly buses have new safety features, are wheelchair accessible and provide a safer and more comfortable environment for all ACTION patrons.

Upgrades at the Belconnen bus depot completed during the year included electrical switchboards and refurbishment of staff amenities and facilities.

ACT NOWaste is responsible for the Mugga Lane Resource Management Centre which is the only active landfill facility in the ACT that accepts household waste. As the existing landfill is reaching capacity the new Mugga Lane stage five landfill cells will commence operations in 2015.

The Belconnen Resource Management Centre borrow pit remediation has continued, and the landfill is being redeveloped to accept material from the Mr Fluffy program.

Major strategic asset planning activities in 2014–15 continued to focus on the expansion of the Mugga Lane stage five landfill. Tenders were called for the remediation of the Mugga 2 quarry and works will commence in 2015–16.

A new strategic asset management plan was implemented in 2014–15. The plan informs the strategic management and lifecycle of assets and forward budgets for repairs and maintenance and capital works funding programs.

Capital Linen Service carried out plant and equipment maintenance and linen replacement in accordance with its strategic asset and linen replacement plans. Considerable progress was made on the preventative maintenance program including an upgrade of the computerised maintenance management system which has improved scheduling of and responsibility for internal and external preventative maintenance, budgeting and reporting.

Work will continue on the preventative maintenance program with a focus on implementing further reporting capability. With the majority of this upgrade implemented in June 2015, improvements in the preventative maintenance function should be realised during 2015–16.

Improvements to the linen stock take process continued this year with the stock take returning the most accurate and highest count of linen assets across our customer base. The review into linen processing capacity will continue into next year with a view to better inform investment in plant and equipment and improve demand management planning.

Libraries ACT purchased 65,901 new items during the year. It also subscribes to more than 30 electronic resources to provide access to digital content for library members. We added a range of new eBooks, plus 18 digital magazine titles and two new eResources. An additional 9,459 items were also added to the ACT Heritage Library collection.

Assets include furniture and fittings such as shelves, radio frequency identification equipment to manage library material and count visitors entering and leaving the library, and devices used in the delivery of digital literacy. Maintenance of the library asset and portable and attractive items registers is an ongoing process.

Work at the **National Arboretum Canberra** included construction of a water bore, and a new dam at the southern end of the Arboretum as part of the irrigation master plan to ensure water security into the future. Other projects completed during the year included:

- creating a path to link the Margaret Whitlam Pavilion to the Village Centre
- establishing a temporary car park for the Margaret Whitlam Pavilion
- installing shade for the Pod Playground
- construction of tracks and trails around the Arboretum
- implementation of stage five water security project
- installing drainage and replanting of the overflow car park.

TAMS gained an additional 102 hectares of urban open space in new areas throughout the ACT to manage. This included the management and maintenance of an additional 115 seats, 22 park shelters, 52 tables and six playgrounds.

TAMS also continued to develop and use the Parks and Territory Services (PATS) Division's Strategic Asset Management Plan which holistically addresses all urban and rural assets across the ACT. The Strategic Asset Management Plan for 2015–2025 is expected to be completed in 2015–16 and will inform future sustainable asset management decision making.

Roads ACT completed the Draft Municipal Infrastructure Design Standards at the end of December 2014 with the draft specifications being reviewed in consultation with other government agencies, Consult Australia, the Master Builders Association, the Property Council of Australia, supplier organisations and industry groups for completion during 2015.

During the year a number of road projects using Australian Government Road to Recovery funding began providing pavement rehabilitation at Morisset Road in Kenny and on-street car parking in Liardet Street, Weston Creek. The annual road resurfacing program achieved 3.4 percent of the Territorial road network and 2.4 percent of the municipal road network.

In 2007 TAMS engaged the Australian Road Research Board to provide advice on optimising road maintenance programs. This helped TAMS to select the projects that contributed the most to the maintenance and overall condition of the road network.

An operational plan for bridges has been drafted and is currently being reviewed. TAMS is also reviewing the community path operational plan, which has been in place for a number of years.

Office accommodation management

At 30 June 2015, we employed a total of 1,862 staff, comprising 427 office-based employees and 1,435 employees in non-office environments. Employees in office-based environments occupied 5,963 usable square metres at the following sites:

- Macarthur House—394 employees occupied 5,583 square metres
- Fyshwick Depot —33 employees occupied 380 square metres.

The average area occupied by each employee is 13.96 square metres. This includes all staff in libraries, bus interchanges, road maintenance, parks, reserves, city services, linen services and work depots.

For more information:
T (02) 62076628 Director,
Asset Information and Management Services

Government Contracting

TAMS uses contractors to provide a range of services to the community. We complied with the quotation and tender thresholds laid out in the Government Procurement Regulation 2007.

To ensure that suppliers meet their industrial relations obligations in the performance of any contract activities we request details from suppliers, which may be sent to the relevant union (through Unions ACT), WorkSafe ACT, the Office of Regulatory Services (now part of Access Canberra) and the Long Service Leave Authority for verification.

We engaged the services of Procurement and Capital Works, CMTEDD and the ACT Government Solicitors Office for procurements of more than $200,000 and work valued at more than $25,000 in accordance with government regulations. Contract information and specific details are recorded on the ACT Governments contracts register: **http://www.procurement.act.gov.au/contracts**

Consistent with the Government Procurement Regulation 2007, all our contracts above $1,000,000 are submitted to the Government Procurement Board for review.

A number of procurement processes have been designed to require or encourage, either directly or by subcontract, the delivery of services by social benefit organisation[10]. These services include cleaning of underpasses, bus stops and other government assets; and horticultural maintenance including potting, plant maintenance and the mulching of planted urban open space.

In the first quarter of the 2014–15 year we implemented a Contract and Procurement Management Framework (that aligns with the principles of the *Government Procurement Act 2001*, Government Procurement Regulation 2007 and policy circulars) and a contracts management database. This framework and database is providing the necessary tools and templates to help staff with responsibilities for raising or managing goods and services contracts.

The table at Appendix 2 provided by Procurement and Capital Works, CMTEDD lists contractor and consultancy services contracts, with a value of $25,000 or more, that were executed in 2014–15.

Building and other capital works are identified in the capital works table at Appendix 1.

For more information:
T 02) 62076628 Director, Asset Information and Management Services

10 The ACT Government uses social procurement to achieve broader government objectives such as building strong communities, by generating employment opportunities and promoting social inclusion.

Financial Statements

ACT Audit Office

AUDITOR-GENERAL AN OFFICER OF THE ACT LEGISLATIVE ASSEMBLY

INDEPENDENT AUDIT REPORT

TERRITORY AND MUNICIPAL SERVICES DIRECTORATE

To the Members of the ACT Legislative Assembly

Report on the financial statements

The financial statements of the Territory and Municipal Services Directorate (the Directorate) for the year ended 30 June 2015 have been audited. These comprise the following financial statements and accompanying notes:

- Controlled financial statements – operating statement, balance sheet, statement of changes in equity, cash flow statement and 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 cash flow statement on behalf of the Territory.

Responsibility for the financial statements

The Director-General is responsible for the preparation and fair presentation of the financial statements in accordance with the *Financial Management Act 1996*. This includes responsibility for maintaining adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and the accounting policies and estimates used in the preparation of the financial statements.

The auditor's responsibility

Under the *Financial Management Act 1996*, I am responsible for expressing an independent audit opinion on the financial statements of the Directorate.

The audit was conducted in accordance with Australian Auditing Standards to obtain reasonable assurance that the financial statements are free of material misstatement.

I formed the audit opinion following the use of audit procedures to obtain evidence about the amounts and disclosures in the financial statements. As these procedures are influenced by the use of professional judgement, selective testing of evidence supporting the amounts and other disclosures in the financial statements, inherent limitations of internal control and the availability of persuasive rather than conclusive evidence, an audit cannot guarantee that all material misstatements have been detected.

Level 4, 11 Moore Street Canberra City ACT 2601 PO Box 275 Civic Square ACT 2608
T 02 6207 0833 **F** 02 6207 0826 **E** actauditorgeneral@act.gov.au **W** www.audit.act.gov.au

Although the effectiveness of internal controls is considered when determining the nature and extent of audit procedures, the audit was not designed to provide assurance on internal controls.

The audit is not designed to provide assurance on the appropriateness of budget information included in the financial statements or to evaluate the prudence of decisions made by the Directorate.

Electronic presentation of the audited financial statements

Those viewing an electronic presentation of these financial statements should note that the audit does not provide assurance on the integrity of information presented electronically and does not provide an opinion on any other information which may have been hyperlinked to or from these financial statements. If users of these statements are concerned with the inherent risks arising from the electronic presentation of information, they are advised to refer to the printed copy of the audited financial statements to confirm the accuracy of this electronically presented information.

Independence

Applicable independence requirements of Australian professional ethical pronouncements were followed in conducting the audit.

Audit opinion

In my opinion, the financial statements of the Directorate for the year ended 30 June 2015:

(i) are presented in accordance with the *Financial Management Act 1996*, Australian Accounting Standards and other mandatory financial reporting requirements in Australia; and

(ii) present fairly the financial position of the Directorate as at 30 June 2015 and the results of its operations and cash flows for the year then ended.

The audit opinion should be read in conjunction with other information disclosed in this report.

M. Cooper

Dr Maxine Cooper
Auditor-General
16 September 2015

Territory and Municipal Services Directorate
Financial Statements
For the Year Ended 30 June 2015

Statement of Responsibility

In my opinion, the financial statements are in agreement with the Directorate's accounts and records and fairly reflect the financial operations of the Directorate for the year ended 30 June 2015 and the financial position of the Directorate on that date.

Gary Byles
Director-General
Territory and Municipal Services Directorate
16 September 2015

Territory and Municipal Services Directorate
Financial Statements
For the Year Ended 30 June 2015

Statement by the Chief Finance Officer

In my opinion, the financial statements have been prepared in accordance with generally accepted accounting principles, and are in agreement with the Directorate's accounts and records and fairly reflect the financial operations of the Directorate for the year ended 30 June 2015 and the financial position of the Directorate on that date.

Andrew Pedersen
Acting Chief Finance Officer
Territory and Municipal Services Directorate
16 September 2015

TERRITORY AND MUNICIPAL SERVICES DIRECTORATE

CONTROLLED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2015

Territory and Municipal Services Directorate
Operating Statement
For the Year Ended 30 June 2015

	Note No.	Actual 2015 $'000	Original Budget 2015 $'000	Actual 2014 $'000
Income				
Revenue				
Government Payment for Outputs	4	318,687	329,386	301,979
User Charges – ACT Government	5	13,604	6,987	92,896
User Charges – Non-ACT Government	5	12,608	4,411	15,962
Interest		1	-	3
Resources Received Free of Charge	6	1,059	729	792
Fees and Fines	7	4,346	4,443	4,477
Other Revenue	8	7,101	748	15,091
Total Revenue		357,406	346,704	431,200
Gains				
Other Gains	9	115,549	142,679	80,141
Total Gains		115,549	142,679	80,141
Total Income		**472,955**	**489,383**	**511,341**
Expenses				
Employee Expenses	10	78,975	72,303	87,005
Superannuation Expenses	11	10,625	11,351	11,928
Supplies and Services	12	152,258	165,510	218,734
Depreciation and Amortisation	13	141,995	143,251	149,757
Grants and Purchased Services	14	96,598	97,172	92,853
Borrowing Costs	15	249	400	466
Other Expenses	16	46,826	611	22,619
Total Expenses		**527,526**	**490,598**	**583,362**
Operating (Deficit)		**(54,571)**	**(1,215)**	**(72,021)**
Other Comprehensive Income				
Items that will not be reclassified subsequently to profit or loss				
(Decrease)/increase in Asset Revaluation Surplus	34	(87,264)	(112,215)	38,740
Total Other Comprehensive Income		**(87,264)**	**(112,215)**	**38,740**
Total Comprehensive (Deficit)		**(141,835)**	**(113,430)**	**(33,281)**

The above Operating Statement should be read in conjunction with the accompanying notes.

Territory and Municipal Services Directorate
Balance Sheet
As at 30 June 2015

	Note No.	Actual 2015 $'000	Original Budget 2015 $'000	Actual 2014 $'000
Current Assets				
Cash and Cash Equivalents	20	16,573	15,996	20,871
Receivables	21	7,458	11,236	13,339
Inventories	22	805	2,205	1,410
Assets Held for Sale	23	-	427	442
Other Assets	24	216	88	2,692
Total Current Assets		**25,052**	**29,952**	**38,754**
Non-Current Assets				
Property, Plant and Equipment	25	9,139,769	8,951,352	9,217,100
Intangible Assets	26	5,825	10,551	2,677
Biological Assets	27	26,489	26,099	26,457
Other Assets	24	1	-	4
Capital Works in Progress	28	120,485	344,289	313,010
Total Non-Current Assets		**9,292,569**	**9,332,291**	**9,559,248**
Total Assets		**9,317,621**	**9,362,243**	**9,598,002**
Current Liabilities				
Payables	29	25,112	32,787	39,138
Finance Leases	30	169	2,458	2,102
Employee Benefits	31	26,469	26,655	32,299
Other Provisions	32	-	-	97
Other Liabilities	33	1,902	1,585	1,787
Total Current Liabilities		**53,652**	**63,485**	**75,423**
Non-Current Liabilities				
Payables	29	-	-	1,216
Finance Leases	30	28	1,386	4,294
Employee Benefits	31	1,303	1,851	1,431
Other Provisions	32	13,386	8,570	11,831
Other Liabilities	33	-	329	1,556
Total Non-Current Liabilities		**14,717**	**12,136**	**20,328**
Total Liabilities		**68,369**	**75,621**	**95,751**
Net Assets		**9,249,252**	**9,286,622**	**9,502,251**
Equity				
Accumulated Funds	34	5,666,588	5,765,845	5,832,323
Asset Revaluation Surplus	34	3,582,664	3,520,777	3,669,928
Total Equity		**9,249,252**	**9,286,622**	**9,502,251**

The above Balance Sheet should be read in conjunction with the accompanying notes.

Territory and Municipal Services Directorate
Statement of Changes in Equity
For the Year Ended 30 June 2015

	Note No.	Accumulated Funds Actual 2015 $'000	Asset Revaluation Surplus Actual 2015 $'000	Total Equity Actual 2015 $'000	Original Budget 2015 $'000
Balance at 1 July 2014		**5,832,323**	**3,669,928**	**9,502,251**	**9,473,291**
Comprehensive Income					
Operating (Deficit)		(54,571)	-	(54,571)	(1,215)
Increase/(Decrease) in the Asset Revaluation Surplus	34	-	23,115	23,115	(112,215)
Decrease in the Asset Revaluation Reserve from transfers to other agencies	34	110,379	(110,379)	-	-
Total Comprehensive Income/(Deficit)		**55,808**	**(87,264)**	**(31,456)**	**(113,430)**
Transactions Involving Owners Affecting Accumulated Funds					
Capital Injections		175,160	-	175,160	190,906
Capital Payments to ACTION		(18,941)	-	(18,941)	-
Net Assets transferred out as part of an Administrative Restructure	36	(377,762)	-	(377,762)	(264,145)
Total Transactions Involving Owners Affecting Accumulated Funds		**(221,543)**	**-**	**(221,543)**	**(73,239)**
Balance at 30 June 2015		**5,666,588**	**3,582,664**	**9,249,252**	**9,286,622**

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Territory and Municipal Services Directorate
Statement of Changes in Equity - Continued
For the Year Ended 30 June 2015

	Note No.	Accumulated Funds Actual 2014 $'000	Asset Revaluation Surplus Actual 2014 $'000	Total Equity Actual 2014 $'000
Balance at 1 July 2013		**5,700,341**	**3,632,992**	**9,333,333**
Comprehensive Income				
Operating (Deficit)		(72,021)	-	(72,021)
Increase in the Asset Revaluation Surplus	34	-	38,740	38,740
Total Comprehensive (Deficit)/Income		**(72,021)**	**38,740**	**(33,281)**
Transfers to/(from) Reserves				
Transfers of the Asset Revaluation Surplus to Accumulated Funds on Derecognition of Assets	34	1,804	(1,804)	-
Transactions Involving Owners Affecting Accumulated Funds				
Capital Injections		228,997	-	228,997
Capital Payments to ACTION		(15,073)	-	(15,073)
Dividend Paid to the Chief Minister, Treasury and Economic Development Directorate[a]		(11,725)	-	(11,725)
Total Transactions Involving Owners Affecting Accumulated Funds		**202,199**	**-**	**202,199**
Balance at 30 June 2014		**5,832,323**	**3,669,928**	**9,502,251**

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

a) This dividend was paid by ACT Property Group to the Chief Minister, Treasury and Economic Development Directorate in 2013-14.

Territory and Municipal Services Directorate
Cash Flow Statement
For the Year Ended 30 June 2015

	Note No.	Actual 2015 $'000	Original Budget 2015 $'000	Actual 2014 $'000
Cash Flows from Operating Activities				
Receipts				
Government Payment for Outputs		220,030	230,425	207,123
Government Payments for Community Service Obligations		98,657	98,961	94,856
User Charges		23,991	11,684	110,012
Fees and Fines		4,175	4,443	4,477
Commonwealth Grants		133	-	164
Interest Received		1	-	3
Goods and Services Tax Input Tax Credits from the Australian Taxation Office		37,966	-	44,592
Goods and Services Tax Collected from Customers		10,521	-	13,017
Other		7,578	25,201	14,267
Total Receipts from Operating Activities		**403,052**	**370,714**	**488,511**
Payments				
Employee		80,148	70,008	83,817
Superannuation contributions		10,637	11,338	11,882
Supplies and Services		150,380	159,380	213,637
Grants and Purchased Services		96,598	96,961	92,853
Borrowing Costs		249	-	466
Goods and Services Tax Paid to Suppliers		36,530	-	45,037
Other		19	28,920	17
GST Input Tax Paid to the Australian Taxation Office		9,492	-	12,977
Total Payments from Operating Activities		**384,053**	**366,607**	**460,686**
Net Cash Inflows from Operating Activities	40	**18,999**	**4,107**	**27,825**
Cash Flows from Investing Activities				
Receipts				
Proceeds from Sale of Property, Plant and Equipment		1,133	-	2,908
Total Receipts from Investing Activities		**1,133**	**-**	**2,908**
Payments				
Purchase of Property, Plant and Equipment		2,262	-	1,762
Purchase of Capital Works in Progress		168,468	188,894	222,982
Purchase of Intangibles		59	423	22
Total Payment from Investing Activities		**170,789**	**189,317**	**224,766**
Net Cash (Outflows) from Investing Activities		**(169,656)**	**(189,317)**	**(221,858)**

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

Territory and Municipal Services Directorate
Cash Flow Statement - Continued
For the Year Ended 30 June 2015

	Note No.	Actual 2015 $'000	Original Budget 2015 $'000	Actual 2014 $'000
Cash Flows from Financing Activities				
Receipts				
Capital Injections		175,160	207,145	228,999
Total Receipts from Financing Activities		**175,160**	**207,145**	**228,999**
Payments				
Repayment of Borrowings		-	-	665
Repayment of Finance Lease Liabilities		1,290	916	4,001
Payment of Dividend	a	-	-	11,725
Capital Payments to ACTION		18,941	16,239	15,073
Payment of Transferred Cash Balances (Administrative Arrangements)		8,570	7,664	-
Total Payment from Financing Activities		**28,801**	**24,819**	**31,464**
Net Cash Inflows from Financing Activities		**146,359**	**182,326**	**197,535**
Net (Decrease)/Increase in Cash and Cash Equivalents		(4,298)	(2,884)	3,502
Cash and Cash Equivalents at the Beginning of the Reporting Period		20,871	18,880	17,369
Cash and Cash Equivalents at the End of the Reporting Period	40	**16,573**	**15,996**	**20,871**

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

a) The dividend was paid by ACT Property Group to the Chief Minister, Treasury and Economic Development Directorate in 2013-14.

Territory and Municipal Services Directorate
Summary of Directorate Output Classes
For the Year Ended 30 June 2015

	Output Class 1 Municipal Services $'000	Output Class 2 Enterprise Services $'000	Intra-Directorate Eliminations $'000	Total $'000
2015				
Total Income	471,875	1,080	-	472,955
Total Expenses	526,584	942	-	527,526
Operating (Deficit)/Surplus	**(54,709)**	**138**	**-**	**(54,571)**
2014				
Total Income	429,555	94,006	(12,220)	511,341
Total Expenses	500,945	94,637	(12,220)	583,362
Operating (Deficit)	**(71,390)**	**(631)**	**-**	**(72,021)**

Territory and Municipal Services Directorate
Operating Statement for Output Class 1 - Municipal Services
For the Year Ended 30 June 2015

Description

Output Class 1: "Territory and Municipal Services" includes:

Information Services – Provision of library services to the community through Libraries ACT's branches, home library service, the ACT Virtual Library and the Heritage Library.

Roads and Sustainable Transport – Management of the ACT's road and associated assets and infrastructure. Also includes the provision of public transport services.

Waste and Recycling – Provision of domestic waste and recyclables collection services, operation of resource management and recycling centres, and implementation and evaluation of waste management programs, including household garbage and recycling.

Land Management – Planning and management of the ACT's parks, plantations, reserves and open space system including the National Arboretum Canberra and the Yarralumla Nursery.

Regulatory Services – Administration of regulatory activities to protect and enhance the natural and built environment. Provision of advice, education and compliance services to Government and the community in relation to municipal ranger functions, domestic animal management, plant and animal licensing, and significant tree preservation.

Government Services – Incorporates business that provide services to ACT Government agencies and the private sector on a fee for service basis, including the Capital Linen Service.

	Actual 2015 $'000	Original Budget 2015 $'000	Actual 2014 $'000
Income			
Revenue			
Government Payment for Outputs	318,687	329,386	301,145
User Charges – ACT Government	12,524	6,987	18,319
User Charges – Non-ACT Government	12,608	4,411	9,365
Interest	1	-	3
Resources Received Free of Charge	1,059	729	792
Fees and Fines	4,346	4,443	4,477
Other Revenue	7,101	748	15,392
Total Revenue	356,326	346,704	349,493
Gains			
Other Gains	115,549	142,679	80,062
Total Gains	115,549	142,679	80,062
Total Income	**471,875**	**489,383**	**429,555**
Expenses			
Employee Expenses	78,863	72,303	79,177
Superannuation Expenses	10,615	11,351	10,939
Supplies and Services	151,587	165,510	158,333
Depreciation and Amortisation	141,846	143,251	140,482
Grants and Purchased Services	96,598	97,172	92,853
Borrowing Costs	249	400	363
Other Expenses	46,826	611	18,798
Total Expenses	**526,584**	**490,598**	**500,945**
Operating (Deficit)	**(54,709)**	**(1,215)**	**(71,390)**

Territory and Municipal Services Directorate
Operating Statement for Output Class 2 - Enterprise Services
For the Year Ended 30 June 2015

Description
Output Class 2: 'Enterprise Services' includes:
Government Services – ACT Property Group provide properties and facilities management services to ACT Government agencies. As per the administrative arrangements, ACT Property Group was transferred from the Directorate to the Chief Minister, Treasury and Economic Development Directorate on 7 July 2014.

	Actual 2015 $'000	Original Budget 2015 $'000	Actual 2014 $'000
Income			
Revenue			
Government Payment for Outputs	-	-	834
User Charges – ACT Government	1,080	-	88,845
User Charges – Non-ACT Government	-	-	4,171
Other Revenue	-	-	76
Total Revenue	1,080	-	93,926
Gains			
Other Gains	-	-	80
Total Gains	-	-	80
Total Income	**1,080**	**-**	**94,006**
Expenses			
Employee Expenses	112	-	7,828
Superannuation Expenses	10	-	988
Supplies and Services	671	-	72,620
Depreciation and Amortisation	149	-	9,275
Borrowing Costs	-	-	103
Other Expenses	-	-	3,823
Total Expenses	**942**	**-**	**94,637**
Operating Surplus/(Deficit)	**138**	**-**	**(631)**

Territory and Municipal Services Directorate
Controlled Statement of Appropriation
For the Year Ended 30 June 2015

	Original Budget 2015 $'000	Total Appropriated 2015 $'000	Appropriation Drawn 2015 $'000	Appropriation Drawn 2014 $'000
Controlled				
Government Payment for Outputs (GPO) including Community Service Obligations (CSO)	329,386	333,868	318,687	301,979
Capital Injections	207,145	250,556	175,160	228,999
Total Controlled Appropriation	**536,531**	**584,424**	**493,847**	**530,978**

The above Controlled Statement of Appropriation should be read in conjunction with the accompanying notes.

Column Heading Explanations

The *Original Budget* column shows the amounts that appear in the Cash Flow Statement in the 2014-15 Budget Papers.

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 Cash Flow Statement.

Reconciliation of Appropriation for 2014-15

	Government Payments for Outputs $'000	Capital Injections $'000
Original Budget	**329,386**	**207,145**
s.16 Transfers[a]	(6,010)	(785)
s.16B Rollovers[b]	10,492	27,931
s.17 Variation of Appropriation[c]	-	16,265
Total Appropriated	**333,868**	**250,556**
Undrawn Funds[d]	(15,181)	(75,396)
Total Appropriation Drawn	**318,687**	**175,160**

Capital Injections includes capital payments to ACTION, this amount also appears in the Cash Flow Statement.

a) Transfer of functions: ACT Property Group was transferred to the Chief Minister, Treasury and Economic Development Directorate on 7 July 2014 and Canberra Connect was transferred to the Chief Minister, Treasury and Economic Development Directorate on 15 December 2014.

b) The GPO rollovers mainly relate to Constitution Avenue Upgrade National Partnership ($10.1 million). The Capital Injection rollovers mainly relate to the Majura Parkway National Partnership project ($19.4 million).

c) Variation of Appropriation mainly represents Commonwealth Government funding for Majura Parkway National Partnership and Roads to Recovery Program National Partnership.

d) The GPO undrawn funds mainly relate to the grants for the Constitution Avenue Upgrade National Partnership. The Capital Injections undrawn funds relate to the Majura Parkway National Partnership project and other various capital funded projects that have been deferred to 2015-16.

Territory and Municipal Services Directorate
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For the Year Ended 30 June 2015

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Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 1 OBJECTIVES OF THE TERRITORY AND MUNICIPAL SERVICES DIRECTORATE

Operations and Principal Activities

The Territory and Municipal Services Directorate (the Directorate) plays a key role in building Canberra's environmental, social and infrastructure capital as well as administering the majority of Canberra's municipal services and public transport functions. This includes providing and managing public libraries, collecting and recycling waste and managing and maintaining the Territory's streetlights, roads, footpaths and cycling paths. As a regulator, the Directorate also ensures compliance with the Australian Capital Territory and national standards in animal welfare.

The Directorate also provides linen services, manages Yarralumla Nursery and the National Arboretum Canberra.

ACTION, Canberra's public transport provider, is also part of the Directorate and reports as a separate entity within the Directorate's Annual Report.

The Territory and Municipal Services Portfolio includes ACT Public Cemeteries Authority (the Authority). The Authority prepares separate financial statements which are annexed to the Directorate's Annual Report.

Administrative Restructures

On 7 July 2014, the ACT Property Group (ACTPG) was transferred from the Directorate to the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) through Notifiable Instrument NI2014-310 Administrative Arrangements 2014 (No 1).

Canberra Connect, which is the main contact point for ACT Government information, services and payments, was transferred from the Directorate to CMTEDD through Notifiable Instrument NI2014-654 Administrative Arrangements 2014 (No 2) on 15 December 2014.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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, require a Directorate's financial statements to include:

(i) an Operating Statement for the year;

(ii) a Balance Sheet as at the end of the year;

(iii) a Statement of Changes in Equity for the year;

(iv) a Cash Flow Statement for the year;

(v) a Statement of Appropriation for the year;

(vi) an Operating Statement for each class of output for the year;

(vii) a summary of the significant accounting policies adopted for the year; and

(viii) such other statements as are necessary to fairly reflect the financial operations of the Directorate during the year and its financial position at the end of the year.

These general-purpose financial statements have been prepared to comply with 'Generally Accepted Accounting Principles' (GAAP) as required by the FMA. The financial statements have been prepared in accordance with:

(i) Australian Accounting Standards; and

(ii) ACT Accounting and Disclosure Policies.

As at 30 June 2015, the Directorate's current liabilities ($57.1m) exceed its current assets ($25.1m) by $32.0m. However, this is not considered a liquidity risk as its cash needs are funded through 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.

The financial statements have been prepared using the accrual basis of accounting, which recognises the effects of transactions and events when they occur. The financial statements have also been prepared according to the historical cost convention, except for assets which were valued in accordance with the (re)valuation policies applicable to the Directorate during the reporting period.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is measured using the market approach, the cost approach or the income approach valuation techniques as appropriate. In estimating the fair value of an asset or liability, the Directorate takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at measurement date.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(a) Basis of Preparation - continued

The above approach to fair value measurement does not apply to leasing transactions within the scope of AASB 117 *Leases* or measurements that have some similarities to fair value but are not fair value, such as net realisable value in AASB 102 *Inventories* or value in use in AASB 136 *Impairment of Assets.*

For disclosure purposes fair value measurements are categorised into Level 1, 2 or 3 based on the extent to which the inputs to the valuation techniques are observable and the significance of the inputs to the fair value measurement in its entirety. 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 the assets or liability, either directly or indirectly; and
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs) that are unobservable for particular assets or liabilities.

These financial statements are presented in Australian dollars, which is the Directorate's functional currency.

The Directorate is an individual financial reporting entity.

(b) 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 in Note 2(a) applies to both Controlled and Territorial financial statements except where specified otherwise.

(c) The Reporting Period

These financial statements include the financial performance, changes in equity and cash flows of the Directorate for the year ended 30 June 2015 together with the financial position of the Directorate as at 30 June 2015.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(d) Comparative Figures

Budget Figures

To facilitate a comparison with the Budget Papers, as required by the *Financial Management Act 1996*, budget information for 2014-15 has been presented in the financial statements. Budget numbers in the financial statements are the original budget numbers that appear in the Budget Papers.

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.

(e) 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.

(f) Revenue Recognition

Revenue is recognised at the fair value of the consideration received or receivable in the Operating Statement. All revenue is recognised to the extent that it is probable that the economic benefits will flow to the Directorate and the revenue can be reliably measured. In addition, the following specific recognition criteria must also be met before revenue is recognised:

Government Payment for Outputs

Government Payment for Outputs are recognised as revenues when the Directorate gains control over the funding. Control over appropriated funds is obtained upon the receipt of cash.

Fees and Fines

Fees are either recognised as revenue at the time of receipt or when the fee is incurred. Fines are recognised as revenue on the issue of the relevant infringement notice. Where the fine attracts a penalty for late payment, the penalty amount is recognised as revenue on issue of the late payment notice.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(f) Revenue Recognition - continued

Sale of Goods

Revenue from the sale of goods is recognised as revenue when the significant risks and rewards of ownership of the goods have transferred to the buyer; the Directorate retains neither continuing managerial involvement nor effective control over the goods sold and the costs incurred in respect of the transaction can be measured reliably.

Rendering of Services

Revenue from the rendering of services is recognised when the stage of completion of the transaction at the reporting date can be measured reliably and the costs of rendering those services can be measured reliably.

Interest

Interest revenue is recognised using the effective interest rate method, with the exception of interest received from the Land Development Agency (LDA) in relation to land sales. This revenue is calculated using an interest rate applied for the period the land is held by the LDA.

Revenue Received in Advance

Revenue received in advance is recognised as a liability if there is a present obligation to return the funds received, otherwise it is recorded as revenue.

Land Sales Revenue

The Directorate recognises revenue from land sales to the LDA when the land is sold by the LDA. Further information on land sales revenue is provided at Note 2 (af) *Significant Accounting Judgements and Estimates*.

User Charges- ACT and Non-ACT Government

User charges revenue is derived by providing goods and services to other entities. User charges revenue is not part of government appropriation and is paid by the user of the goods or services. This revenue is driven by consumer demand and is performed on a fee for service basis. User charges revenue is recognised when the goods are provided or when the fee in respect of services provided is receivable.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(g) Resources Received and Provided Free of Charge

Resources received free of charge are recorded as a revenue and expense in the Operating Statement at fair value. The revenue is separately disclosed under 'Resources Received Free of Charge', with the expense being recorded in the line item to which it relates. Goods and services received free of charge from other ACT Government agencies are recorded as 'Resources Received Free of Charge', whereas goods and services received free of charge from entities external to the ACT Government are recorded as donations. Services that are received free of charge are only recorded in the Operating Statement if they can be reliably measured and would have been purchased if not provided to the Directorate free of charge.

(h) Contributed Assets

Assets received free of charge from the LDA, the Environment and Planning Directorate and private developers are recorded as revenue at fair value in the Operating Statement under 'Other Gains'. A corresponding amount is recognised in the Balance Sheet under 'Property, Plant and Equipment'.

(i) Sale of Assets

Gains from disposal of assets are recognised when control of the asset has passed to the buyer.

(j) Repairs and Maintenance

The Directorate undertakes major cyclical and reactive maintenance on its infrastructure. Where the maintenance leads to an upgrade of the asset, and increases the service potential of the existing infrastructure, the cost is capitalised. Maintenance expenses which do not increase the service potential of the asset are expensed.

(k) Borrowing Costs

Borrowing costs are expensed in the period in which they are incurred.

(l) Waivers of Debt

Debts that are waived during the year under section 131 of the FMA are expensed during the year in which the right to payment was waived. Further details of waivers are disclosed at Note 17 *Waivers, Impairment Losses and Write-Offs* and Note 52 *Waivers, Impairment Losses and Write-Offs's – Territorial*.

(m) Current and Non-Current Items

Assets and liabilities are classified as current or non-current in the Balance Sheet and in the relevant notes. Assets are classified as current where they are expected to be realised within the 12 months following the reporting date. Liabilities are classified as current when they are due to be settled within 12 months of 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. Assets or liabilities which do not fall within the current classification are classified as non-current.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(n) 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.

Any resulting impairment losses for land, buildings, leasehold improvements, infrastructure, heritage and community assets and plant and equipment are recognised as a decrease in the available Asset Revaluation Surplus relating to these classes of assets. 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. The carrying amount of the impaired asset is also reduced to its recoverable amount.

An impairment loss is the amount by which the carrying amount of an asset (or a cash-generating unit) exceeds its recoverable amount. The recoverable amount is the higher of the asset's 'fair value less cost of disposal' and its 'value in use'. An asset's 'value in use' is its depreciated replacement cost, where the asset would be replaced if the Directorate were deprived of it. Non-financial assets that have previously been impaired are reviewed for possible reversal of impairment at each reporting date.

(o) Cash and Cash Equivalents

For the purposes of the Cash Flow Statement and the Balance Sheet, cash includes cash at bank and cash on hand. The Directorate's money held in the Territory Banking Account Cash Fund is classified as a Cash Equivalent. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash.

(p) Receivables

Accounts receivable (including trade and other receivables) are initially recognised at fair value and are subsequently measured at amortised cost, with any adjustments to the carrying amount being recorded in the Operating Statement.

Trade receivables arise in the normal course of selling goods and services to other ACT Government agencies and to the public. Trade receivables are payable within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement. The Directorate does not grant discounts on trade receivables.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(p) Receivables - continued

Other receivables arise outside the normal course of selling goods and services to other ACT Government agencies and to the public. Other receivables are payable within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement. The Directorate has not entered into any contractual arrangements with any customers allowing it to charge interest at commercial rates when payment is not received within an agreed number of days.

Accrued revenue is revenue that is owed to the Directorate but has not been invoiced at the reporting date.

The allowance for impairment losses for receivables represents the amount of trade and other receivables the Directorate estimates will not be paid. The allowance for impairment losses is based on objective evidence and a review of overdue balances. The Directorate generally considers the following is objective evidence of impairment:

(a) becoming aware of financial difficulties of debtors;

(b) default payments; or

(c) debts more than 90 days overdue unless assessed as recoverable.

Please refer to Note 2 (af) *Significant Accounting Judgements and Estimates* for further information on objective evidence of impairment for receivables.

The amount of the impairment loss allowance is the difference between the asset's carrying amount and the present value of the estimated future cash flows. The amount of the allowance is recognised in the Operating Statement for controlled receivables and the Statement of Income and Expenses on behalf of the Territory for Territorial receivables. The allowance for impairment losses are written-off against the allowance account 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.

(q) Assets Held for Sale

Assets held for sale are assets that are available for immediate sale in their present condition, and their sale is highly probable.

Assets held for sale are measured at the lower of the carrying amount and fair value less costs to sell. An impairment loss is recognised for any initial or subsequent write down of the asset to fair value less cost to sell. Assets held for sale are not depreciated.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(r) Biological Assets

The Directorate has recognised commercial softwood plantations as a biological asset in accordance with AASB 141: *'Agriculture'*.

Timber is classified as being either 'pre-commercial' or 'commercial'. Pre-commercial stands are less than 15 years old and are not yet suitable to be sold for commercial purpose. Commercial stands are 15 years old or greater in age and are managed to produce commercial output. 'Commercial-beyond normal' are areas within plantations that are beyond the planned rotation length in each forest.

The cost of restoring fire affected forestry land is expensed throughout the year. At the end of each reporting period expenditure is assessed and, where appropriate, the relevant expenditure is capitalised.

The commercial plantation's fair value was determined using estimated stand volume (the volume of timber in a stand of trees) from growth plot measurements, and applying the proportional split of the product mix, and the values of the individual products.

The pre-commercial plantation's fair value was estimated as aggregated establishment costs and management costs.

(s) Inventories

Inventories held for sale are valued at the lower of cost and net realisable value. Cost comprises the purchase price of direct materials and labour plus transport, handling and other costs directly attributable to the acquisition of inventories. Trade discounts, rebates and other similar items are deducted in determining the costs of purchase. The cost of inventories is assigned using the first-in, first-out method.

Net realisable value is determined using the estimated sales proceeds less costs incurred in marketing, selling and distribution to customers.

Inventories held for distribution are materials or supplies to be consumed in the production process or in the rendering of services at no or nominal consideration, and are measured at cost, adjusted for any loss of service potential.

(t) Acquisition and Recognition of Property, Plant and Equipment

Property, plant and equipment is initially recorded at cost. Cost includes the purchase price, directly attributable costs and the estimated cost of dismantling and removing the item (where, upon acquisition, there is a present obligation to remove the item).

Where property, plant and equipment are 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 restructuring of administrative arrangements is measured at the transferor's book value.

Property, plant and equipment with a value of $5,000 or greater, including groupings of like assets, is capitalised.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(u) Measurement of Property, Plant and Equipment After Initial Recognition

Property, plant and equipment is valued using the fair value model. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Property, plant and equipment are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses.

Fair value is measured using market based evidence available for that asset (or a similar asset), as this is the best evidence of an asset's fair value. Where the market price of an asset cannot be obtained because the asset is specialised and rarely sold, depreciated replacement cost is used as the fair value.

Fair value for land is measured using the market approach valuation technique. This approach uses prices and other relevant information generated by market transactions involving identical or similar assets.

Fair value for buildings, infrastructure assets, leasehold improvements and some heritage and community assets is measured by reference to the cost of replacing the remaining future economic benefits embodied in the asset (the cost approach) i.e. the current replacement cost of an asset less accumulated depreciation calculated on the basis of such costs to reflect the already consumed economic benefits, expired economic benefits or obsolescence of the asset. Current replacement costs is determined by reference to the cost of a substitute asset of comparable utility, the gross project size specifications or the historical cost, adjusted by relevant indices.

Fair value for plant and equipment assets is predominately measured using the cost approach. Mobile assets including vehicles, mowers, trailers and boats are measured using the market approach.

The fair value for land under roads (which is part of the heritage and community asset class) is measured using the 'Statutory Land Value' method. 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.

For other heritage and community assets, fair value is measured using the market approach valuation technique.

Land, buildings, infrastructure assets, plant and equipment, leasehold improvements and heritage and community assets are re-valued 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.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(v) Intangible Assets

The Directorate's Intangible Assets comprise of internally generated software for internal use. Internally generated software is recognised and capitalised when:

(a) it is probable that the expected future economic benefits that are attributable to the software will flow to the Directorate;

(b) the cost of the software can be measured reliably; and

(c) the acquisition cost is equal to or exceeds $50,000.

Capitalised software has a finite useful life. Software is amortised on a straight-line basis over its useful life, consistent with ACT Government policy. Intangible assets are measured at cost less accumulated amortisation and accumulated impairment losses.

(w) Depreciation and Amortisation of Non-Current Assets

Non-current assets with a limited useful life are systematically depreciated or amortised over their useful lives in a manner that reflects the consumption of their service potential. The useful life commences when an asset is ready for use. When an asset is revalued, it is depreciated or amortised over its newly assessed remaining useful life. Amortisation is used in relation to intangible assets and depreciation is applied to physical assets such as buildings, infrastructure assets, and plant and equipment.

Land, road earthworks (which are a component of roads assets included within the infrastructure asset class) and some heritage and community assets have an unlimited useful life and are therefore not depreciated.

Leasehold improvements and motor vehicles under a finance lease are depreciated over the estimated useful life of each asset, or the unexpired period of the relevant lease, whichever is shorter.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(w) Depreciation and Amortisation of Non-Current Assets - continued

All depreciation is calculated after first deducting any residual values which remain for each asset.

Depreciation and amortisation for non-current assets is determined as follows:

Class of Asset	Depreciation/Amortisation Method	Useful Life (Years)
Land and Buildings [a]	Straight Line	40
Leasehold Improvements	Straight Line	10
Plant and Equipment	Straight Line	3-50
Infrastructure	Straight Line	10-100
Internally Generated Intangibles	Straight Line	1-5
Heritage and Community Assets	Straight Line	50-100

a) Land restoration is part of the Land and Buildings Asset class.

The useful lives of all major assets held by the Directorate are reassessed on an annual basis.

(x) Payables

Payables are a financial liability and 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. Amounts are normally settled within 30 days of the invoice date, within 30 days of the receipt of goods and services, or within agreed payment terms.

Payables include trade payables, accrued expenses and other payables. Trade Payables represent the amounts owing for goods and services received prior to the end of the reporting period and unpaid at the end of the reporting period and relating to the normal operations of the Directorate.

Accrued Expenses represent goods and services provided by other parties during the period that are unpaid at the end of the reporting period and where an invoice has not been received by period end.

Other Payables are those unpaid invoices that do not directly relate to the normal operations of the Directorate.

(y) Interest Bearing Liabilities

Interest-bearing liabilities are a financial liability measured at fair value when initially recognised and at amortised cost subsequent to initial recognition, 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.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(z) Leases

The Directorate has entered into finance leases and operating leases.

Finance Leases

A finance lease effectively transfers to the Directorate substantially all the risks and rewards incidental to ownership of the asset(s) to which the finance lease relates. The title may or may not eventually be transferred. Finance leases are initially recognised as an asset and a liability at the lower of the fair value (AASB 13 Fair Value Measurement definition of fair value does not apply – see AASB 117.6A) of the asset and the present value of the minimum lease payments each being determined at the inception of the lease. The discount rate used to calculate the present value of the minimum lease payments is the interest rate implicit in the lease. Assets under a finance lease are depreciated over the shorter of the assets' useful life and lease term. Assets under a finance lease are depreciated on a straight-line basis. The depreciation is calculated after first deducting any residual values which remain for each leased asset. Each lease payment is allocated between interest expense and a reduction of the lease liability. Lease liabilities are classified as current and non-current.

Operating Leases

An operating lease does not effectively transfer to the Directorate substantially all the risks and rewards incidental to ownership of the asset(s) to which the operating lease relates. Operating lease payments are recorded as an expense in the Operating Statement on a straight-line basis over the term of the lease.

Motor Vehicle Leasing Arrangements 2014-15

Changes were made to the whole-of-government motor vehicle leasing arrangements with SG Fleet as a result of which all such leases were classified as operating leases rather than finance leases from 23 April 2015. The leased vehicles held as Property, Plant and Equipment (under the previous finance lease arrangement with SG Fleet) were derecognised and the associated loss on the derecognition of the leased vehicle assets reflected under Other Expenses (refer to Note 16 *Other Expenses*). The corresponding finance lease liability (current and non-current) was also derecognised and the associated gain from the derecognition of the liability reflected under Other Gains (refer to Note 9 *Other Gains*). Accordingly, gross amounts for the loss on the derecognition of the leased vehicles and the gain on the derecognition of the finance lease liability have been reported separately rather than on a net basis, in these financial statements.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(aa) Employee Benefits

Employee benefits include:

- Short-term employee benefits such as the following; 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.
- 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 and long service leave.

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 twelve 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 end, 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. In 2014-15 the rate used to estimate the present value of future payments is 101.0% (100.9% in 2013-14).

In 2014-15, the rate used to estimate the present value of future payments for long service leave is 104.2% (103.5% in 2013-14).

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 7 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.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(aa) Employee Benefits - continued

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 May 2014. The assessment by an actuary is performed every 5 years. However it may be performed more frequently if there is a significant contextual change in the parameters underlying the 2014 report. The next actuarial review is expected to be undertaken by May 2019. Further information about this estimate is provided in Note 2(af) *Significant Accounting Judgements and Estimates.*

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 agency has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

(ab) Superannuation

The Directorate received funding for superannuation payments as part of the Government Payment for Outputs. The Directorate then makes payments on a fortnightly basis to the Territory Banking Account, to cover the Directorate's superannuation liability for the Commonwealth Superannuation Scheme (CSS) and the Public Sector Superannuation Scheme (PSS). This payment covers the CSS/PSS employer contribution, but does not include the productivity component. The productivity component is paid directly to ComSuper by the Directorate. The CSS and PSS are defined benefit superannuation plans meaning that the defined benefits received by employees are based on the employee's years of service and average final salary.

Superannuation payments have also been made directly to superannuation funds for those members of the Public Sector who are part of superannuation accumulation schemes. This includes the Public Sector Superannuation Scheme Accumulation Plan (PSSAP) and schemes of employee choice.

Superannuation employer contribution payments for the CSS and PSS are calculated by taking the salary level at an employee's anniversary date and multiplying it by the actuarially assessed nominal CSS or PSS employer contribution rate for each employee. The productivity component payments are calculated by taking the salary level, at an employee's anniversary date, and multiplying it by the employer contribution rate (approximately 3%) for each employee. Superannuation payments for the PSSAP are calculated by taking the salary level, at an employee's anniversary date, and multiplying it by the appropriate employer contribution rate. The CSS, PSS and PSSAP are all closed to new employees.

Superannuation payments for fund of choice arrangements are calculated by taking an employee's salary each pay and multiplying it by the appropriate employer contribution rate.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(ab) Superannuation - continued

The total Territory superannuation liability for the CSS, PSS, and ComSuper is recognised in the Chief Minister, Treasury and Economic Development Directorate's Superannuation Provision Account and the external schemes recognise the superannuation liability for the PSSAP and other schemes respectively. This superannuation liability is not recognised at individual agency level.

The ACT Government is liable for the reimbursement of the emerging costs of benefits paid each year to members of the CSS and PSS in respect of the ACT Government service provided after 1 July 1989. These reimbursement payments are made from the Superannuation Provision Account.

(ac) Equity Contributed by the ACT Government

Contributions made by the ACT Government, through its role as owner of the Directorate, are treated as contributions of equity. This usually takes the form of capital injections for capital works.

Increases or decreases in net assets as a result of changes to the ACT Government administrative arrangements are also recognised in equity.

(ad) Insurance

Major risks are insured through the ACT Insurance Authority. The excess payable, under this arrangement, varies depending on each class of insurance held.

(ae) Budgetary Reporting

Explanations of major variances between the 2014-15 original budget and the 30 June 2015 actual results are discussed in Notes 43 *Budgetary Reporting* and 61 *Budgetary Reporting - Territorial*.

The definition of 'major variances' is provided in Note 2(af) *Significant Accounting Judgements and Estimates – Budgetary Reporting*.

Original budget refers to the original budgeted financial statements presented to the Legislative Assembly in a form that is consistent with the Directorate's annual financial statements. The 2014-15 budget numbers have not been audited.

Budgetary reporting is disclosed for both controlled and territorial financial statements with the exception of Statement of Changes in Equity as relevant line items are included in other financial statements.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(af) Significant Accounting Judgements and Estimates

In the process of applying the accounting policies listed in this note, the Directorate has made the following estimates that have the most significant impact on the amounts recorded in the financial statements:

(1) *Assets received from ACT Government agencies:* Assets received from ACT Government agencies totalling $82.3 million (2013-14 $46.1 million) are disclosed in Note 9 *Other Gains* 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 work as executed drawings, 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 agencies.

(2) *Infrastructure, Plant and Equipment, Leasehold Improvements and Heritage and Community Assets:* Infrastructure assets totalling $6,692.9 million (2013-14 $6,411.8 million), plant and equipment assets totalling $43.3 million ($2013-14 $52.8 million), leasehold improvements totalling $0.2 million (2013-14 $1.0 million) and heritage and community assets totalling $2,255.3 million (2013-14 $2,283.2 million) 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 an industry index and assumes all assets within each class are constructed in an identical manner. The age of the assets is predominantly based on the age of the suburb in which they are located.

(3) *Land and Buildings:* Land and buildings totalling $148.1 million (2013-14 $468.2 million) are valued on a fair value basis by Egan National Valuers (ACT). Land was valued using market based evidence by appraisal. Buildings were valued using the depreciated replacement cost method.

(4) *Land Under Roads:* The Directorate has made a significant judgement in determining the fair value of land under roads (heritage and community assets). The Australian Valuers-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. Further information on this estimate is provided in Note 2 (u) *Measurement of Property, Plant and Equipment after Initial Recognition.*

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(af) Significant Accounting Judgements and Estimates – continued

(5) *Estimation of 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 Rodney Hyman Asset Services Pty Ltd and Egan National Valuers (ACT) or estimates from officers of the Directorate. The useful lives are reviewed on an annual basis and any adjustments are made when considered necessary.

(6) *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. Further information on this estimate is provided in Note 2 (aa) *Employee Benefits*.

(7) *Biological Assets:* Plantation Growing Stock values have been determined through an independent valuation performed by expert forestry consultants Dr John Turner (Member, Institute of Foresters of Australia) and Marcia J. Lambert, from Forsci Pty Ltd using an estimate of the sustainable yield of the plantations determined by the professional judgement and expertise of Directorate officers. Pre-commercial stock is valued using the average establishment cost of each forest plus an annual maintenance cost per hectare and a compound annual interest rate of 6%. Commercial stock is valued using statistical estimation of grade, age, class, volume, site characteristics and other key attributes based on the following key assumptions:

(a) Product distributions within the standing timber volumes are based on historic distributions; and

(b) Prices for products are based on agreed sale prices with mills, after deducting harvesting and transport costs.

(8) *Impairment of Assets:* Assets are assessed for impairment having regard to a number of factors including obsolescence, future continuing use and physical damage based on management assessment.

(9) *Provision 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 date for both the Mugga Lane Landfill and the decommissioned Belconnen Landfill is the year 2020.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(af) Significant Accounting Judgements and Estimates – continued

(10) Allowance for Impairment Losses: The allowance for impairment losses on receivables principally relates to ACT NoWaste debtors and debtors arising from damage to street and traffic lights. Objective analysis of all debts has been undertaken and as a result all debts, except Government debtors, greater than 90 days outstanding have been included in the allowance for impaired receivables. Amounts not collected within one year are written off unless assessed as recoverable.

(*11*) *Contingent Liability – Contaminated Sites*: The Directorate owns 175 (173 in 2013-14) pieces of land which have been identified as being contaminated. Whilst there is no present obligation to remediate these sites, a contingent liability reflecting possible future costs has been estimated. This estimate is based on costs incurred for restoring similar sites in previous years.

(12) Accrued Land Sales Revenue: The Directorate has accrued land sales revenue based on an estimate by the LDA. The Directorate makes englobo land sales (undeveloped land able to be subdivided) to the LDA to enable the LDA to either develop and sell the land to the public or on-sell the land to private sector developers. The Directorate recognises revenue from land sales to the LDA when the land is sold by LDA.

The Directorate assesses that the significant risks and rewards of ownership have transferred to the LDA when the majority of development work has been completed or when title over the land has been transferred to a third party (the public or private sector developer). Revenue from land sales is measured at the fair value of the consideration received as assessed by an independent valuation.

(13) *Interest on Land Sales:* The Directorate has recognised interest on land sales based on an estimate by the LDA of the total land sales for the year, an estimated holding period of 12 months and an interest rate of 6.5%.

(*14*) *Budgetary Reporting*: Significant judgements have been applied in determining what variances are considered as 'major variances' requiring explanations in Notes 43 *Budgetary Reporting* and 61 *Budgetary Reporting-Territorial*. Variances are considered to be major variances if both of the following criteria are met:

- The line item is a significant line item: the line item actual amount accounts for more than 10% of the relevant associated category (Income, Expenses and Equity totals) or 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% for the budget for the financial statement line item.

Further information on this is provided in Note 2(ae) *Budgetary Reporting*.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(ag) Impact of Accounting Standards Issued but yet to be Applied

The following new and revised accounting standards and interpretations have been issued by the Australian Accounting Standards Board but do not apply to the current reporting period. These standards and interpretations are applicable to future reporting periods.

The Directorate does not intend to adopt these standards and interpretations early. Where applicable, these Australian Accounting Standards will be adopted from their application date.

- AASB 9 Financial Instruments (December 2014) (application date 1 January 2018);

  This standard supersedes AASB 139 *Financial Instruments: Recognition and Measurement*. The main impact of AASB 9 is that it will change the classification, measurement and disclosures of the Directorates financial assets. No material financial impact on the Directorate is expected.

- AASB 15 Revenue from Contracts with Customers (application date 1 January 2017);

  AASB 15 is the new standard for revenue recognition. It establishes a comprehensive framework for determining whether, how much and when revenue is recognised. It replaces AASB 111 *Construction Contracts* and AASB 118 *Revenue*. The Directorate is currently assessing the impact of this standard and has identified there could be a potential impact on the timing of the recognition of revenue. At this stage the Directorate is not able to estimate the impact of this new standard on its financial statements. The Directorate will make a more detailed assessment of the impact over the next 12 months.

- AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127] (application date 1 January 2018);

  This standard makes consequential amendments to a number of standards and interpretations as a result of the issuing of AASB 9 in December 2010. No material financial impact on the Directorate is expected.

- AASB 2013-9 Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments Part C Financial Instruments [AASB 9 (December 2009), 2009-11, AASB 9 (December 2010) & 2010-7] (application date 1 January 2015);

  Part C of this Omnibus standard defers the application of AASB 9 to 1 January 2017. The application date of AASB 9 was subsequently deferred to 1 January 2018 by AASB 2014-1. No material financial impact on the Directorate is expected.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(ag) Impact of Accounting Standards Issued but yet to be Applied - Continued

- AASB 2014-1 Amendments to Australian Accounting Standards – Part E Financial Instruments [AASB 1, 3, 4, 5,7,9 (December 2009), 9 (December 2010), 101, 102, 108, 112, 118, 120, 121, 132, 136, 137,139, Interpretation 2, 5,10, 12, 16, 19, and 107] (application date 1 January 2018);

  Part E of this standard defers the application of AASB 9 to 1 January 2018. No material financial impact on the Directorate is expected.

- AASB 2014-4 Amendments to Australian Accounting Standards – Clarification of Acceptable Method of Depreciation and Amortisation [AASB 116 &138] (application date 1 January 2016);

  This standard introduces a rebuttable presumption that the use of revenue based amortisation for intangible assets is inappropriate and clarifies that revenue based depreciation for property, plant and equipment cannot be used. The adoption of this standard has no financial impact for the Directorate as depreciation and amortisation are not based on the generation of revenue, they are based on the consumption of future economic benefits.

- AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15 [AASB 1, 3, 4, 9 (December 2009) (December 2010), 101, 102, 112, 116, 132, 134, 137, 138, 139, 140, 1023, 1038, 1039, 1049, 1053, 1056, Interpretation 12, 127, 132, 1031, 1038 & 1052] (application date 1 January 2017);

  This standard makes consequential amendments to a number of standards and interpretations as a result of the issuing of AASB 15. No material financial impact on the Directorate is expected.

- AASB 2014-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2014) [AASB 1, 2, 3, 4, 5, 7, 13, 101, 102, 108, 110, 112, 120, 121, 123, 128, 132, 133, 136, 137, 139, 1023, 1038, 1049, Interpretation 2, 5, 10, 12, 16, 19 &127] (application date 1 January 2018);

  This standard makes consequential amendments to a number of standards and interpretations as a result the issuing of AASB 9 (December 2014). No material financial impact on the Directorate is expected.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(ag) Impact of Accounting Standards Issued but yet to be Applied - Continued

- AASB 2014-8 Amendments to Australian Accounting Standards arising from AASB 9 (December 2014) – Application of AASB 9 (December 2009) and AASB 9 (December 2010) (application date 1 January 2015);

  This standard makes amendments to AASB 9 (December 2009) and AASB 9 (December 2010) such that for annual reporting periods beginning on or after 1 January 2015, an entity may apply AASB 9 (December 2009) or AASB 9 (December 2010). The Directorate does not intend to early adopt these standards and there is no financial impact.

- AASB 2014-9 Amendments to Australian Accounting Standards – Equity Method in Separate Financial Statements [AASB 1, 127 &128] (application date 1 January 2016);

  This standard makes amendments to allow entities to use the equity method of accounting for investments in subsidiaries, joint ventures and associates in their separate financial statements. There is no financial impact on the Directorate.

- AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture [AASB 10 &128] (application date 1 January 2016);

  This standard makes amendments to address an inconsistency between the requirements in AASB 10 and those in AASB 128 (August 2011), in dealing with the sale or contribution of assets between an investor and its associate or joint venture. There is no financial impact on the Directorate.

- 2015-1 Amendments to Australian Accounting Standards – Annual Improvements to Australian Accounting Standards 2012-2014 Cycle [AASB 1, 2, 3, 5, 7, 11, 110, 119, 121, 133, 134, 137 & 140] (application date 1 January 2016);

  This standard makes amendments to several standards. These are generally not of relevance to the Directorate and there is no financial impact.

- 2015-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101 [AASB 7, 101, 134 & 1049] (application date 1 January 2016); and

  These amendments relate to disclosure only and there is no financial impact on the Directorate.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(ag) Impact of Accounting Standards Issued but yet to be Applied - Continued

- 2015-3 Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality [AASB 6, 10, 11, 12, 107, 108, 110, 111, 117, 123, 127, 128, 129, 133, 141, 1004, 1039, 1053, and 1054] (application date 1 January 2015).

  This standard gives effect to the withdrawal of AASB 1031 Materiality and deletes references to AASB 1031 in the Australian Accounting Standards. There is no financial impact on the Directorate.

NOTE 3 CHANGE IN ACCOUNTING POLICY, ACCOUNTING ESTIMATES, CORRECTION OF PRIOR PERIOD ERROR

Change in Accounting Policy

The Directorate had no changes in Accounting Policy during the reporting period.

Change in Accounting Estimates

The Directorate had no changes in Accounting Estimates during the reporting period.

Correction of Prior Period Errors

The Directorate had no correction of prior period errors during the reporting period.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 4 GOVERNMENT PAYMENT FOR OUTPUTS

Government Payment for Outputs (GPO) is revenue received from the ACT Government to fund the costs of delivering outputs. The ACT Government Payment for Outputs is drawn down on a 'just in time basis' consistent with the ACT Government's cash management framework.

Community Service Obligations (CSO) are received by the Directorate in relation to ACTION, ACT Forests and Yarralumla Nursery.

	2015 $'000	2014 $'000
Revenue from the ACT Government		
Government Payment for Outputs	220,030	207,123
Government Payment for Community Service Obligations[a]	98,657	94,856
Total Government Payment for Outputs	**318,687**	**301,979**

a) The CSO payment includes payments to ACTION of $95.99m to operate network services; payments to ACT Forests of $2.39m for the provision of public use areas within ACT Forests; and payments to Yarralumla Nursery of $0.28m relating to the free plant issue scheme.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 5 USER CHARGES

User charge revenue is derived by providing goods and services to other ACT Government agencies and to the public. User charge revenue is not part of ACT Government appropriation and is paid by the users of the goods or services. This revenue is driven by consumer demand and is performed on a fee for service basis.

Sale of goods and services largely relates to Capital Linen Service, Yarralumla Nursery and Tidbinbilla Precinct.

	2015 $'000	2014 $'000
User Charges - ACT Government		
Sale of Goods	17	139
Rendering of Services[a]	12,708	41,080
Rent from Tenants[a]	879	51,677
Total User Charges - ACT Government	**13,604**	**92,896**
User Charges - Non-ACT Government		
Sale of Goods	2,569	2,821
Rendering of Services[a]	9,336	8,838
Rent from Tenants[a]	703	4,303
Total User Charges - Non-ACT Government	**12,608**	**15,962**
Total User Charges for Goods and Services	**26,212**	**108,858**

a) The decrease in rendering of services and rent from tenants is mainly due to the transfer of ACT Property Group to the Chief Minister, Treasury and Economic Development Directorate on 7 July 2014. The rendering of services relate to property services provided by ACT Property Group.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 6 RESOURCES RECEIVED FREE OF CHARGE

Resources received free of charge relate to goods and/or services being provided free of charge from other agencies within the ACT Government. Goods and services received free of charge from entities external to the ACT Government are classified as donations.

	2015 $'000	2014 $'000
Revenue from ACT Government Entities		
Justice and Community Safety Directorate - Legal Services[a]	638	559
Emergency Services Agency - Support Charges[b]	391	233
ACT Property Group - Property Rental	30	-
Total Resources Received Free of Charge	**1,059**	**792**

a) Legal services have increased from last year largely due to legal requirements relating to Legislation Amendment Bill for Animal Diseases (Apiaries) and Domestic Animal (Breeding).
b) The Emergency Services Agency provides the Directorate with access to the trunked radio network utilised by the Parks and Territory Services Division.

NOTE 7 FEES AND FINES

Fees and Fines[a]	4,346	4,477
Total Fees and Fines	**4,346**	**4,477**

a) Fees and fines largely consist of fees related to waste disposal fees and revenue raised under the *Roads and Public Places Act 1937* and the *Public Unleased Land Act 2013*.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 8 OTHER REVENUE

Other Revenue arises from the core activities of the Directorate and is distinguished from other gains, as other gains are items that are not part of core activities of the Directorate.

	2015 $'000	2014 $'000
Revenue from ACT Government Entities		
Other Recoveries[a]	1,149	341
Insurance Recoveries[b]	921	6,098
Sponsorship[c]	-	85
Acceptance fees for contaminated waste [d]	1,741	857
Other [e]	106	206
Total Other Revenue from ACT Government Entities	**3,917**	**7,587**
Revenue from Non-ACT Government Entities		
Commonwealth Government Grants	150	188
Other Recoveries[a]	1,326	748
Insurance Recoveries[b]	-	28
Sponsorship[c]	11	1,089
Acceptance fees for contaminated waste [d]	1,314	4,776
Other[e]	383	674
Total Other Revenue from Non-ACT Government Entities	**3,184**	**7,504**
Total Other Revenue	**7,101**	**15,091**

a) The increase in other recoveries mainly relates to the Ron Reynolds Centre upgrade project, the Bushfire Management project and Fuel Tax Credits.
b) Insurance recoveries were received from the ACT Insurance Authority (ACTIA) relating to both asset damages and public liability claims. The decrease is mainly due to lower insurance claims in 2014-15.
c) The decrease in sponsorship mainly relates to an ACT Recycling contribution that occurred in 2013-14.
d) The decrease in acceptance fees for contaminated waste mainly relates to decreased activity in the private sector.
e) Other mainly relates to grants, salary packaging refunds and bad debts recovered.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 9 OTHER GAINS

Other gains refer to income which is not part of the Directorate's core activities, and mainly include assets transferred from private developers and other ACT Government entities and profit on sale of assets. Other gains are distinct from other revenue, as other revenue arises from the core activities of the Directorate.

	2015 $'000	2014 $'000
Assets Received from Private Developers [a]	28,137	33,257
Assets Received from ACT Government Agencies [b]	82,331	46,091
Net Gain on Sale of Assets	255	381
Gain from Derecognition of Finance Lease Liability [c]	4,633	-
Gains from the Revaluation of Biological Assets [d]	32	358
Donations [e]	61	11
Other [f]	100	43
Total Other Gains	**115,549**	**80,141**

a) The assets received from private developers represent the value of infrastructure assets received from private developers. These assets include roads, bridges, stormwater assets, footpaths, car parks, streetlights and paving.

b) The assets received from ACT Government agencies reflect the value of infrastructure assets transferred to the Directorate from the Land Development Agency and Environment and Planning Directorate.

c) The gain from derecognition of lease vehicles liabilities is in accordance with the whole-of-government vehicle leasing arrangements, which took effect on 23 April 2015. The net impact of the gross loss of $4.4 million on the derecognition of the leased vehicles (refer to Note 16 *Other Expenses*) and the gross gain of $4.6 million on the derecognition of the finance lease liability was a net gain of $0.2 million. Also refer to Note 2(z) *Summary of Significant Accounting Polices – Leases*.

d) The biological assets are revalued annually (refer to Note 27 *Biological Assets*).

e) The Directorate received donations from the public in relation to the National Arboretum Canberra.

f) The increase in other represents the assets located during stock-take.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 10 EMPLOYEE EXPENSES

	2015 $'000	2014 $'000
Wages and Salaries [a]	67,037	75,520
Annual Leave Expense	4,945	4,815
Long Service Leave Expense [b]	1,677	1,189
Workers' Compensation Insurance Premium	4,403	4,497
Termination Expense[c]	535	161
Other Employee Benefits and On-Costs[d]	378	823
Total Employee Expenses	**78,975**	**87,005**

a) The decrease in wages and salaries from last year is mainly due to the transfer of ACT Property Group and Canberra Connect to the Chief Minister, Treasury and Economic Development Directorate. The decrease is partially offset by pay rises under the Enterprise Agreements.

b) Long service leave expense has increased from last year largely due to a change in the net present value factor from 103.5% to 104.2%.

c) The increase in termination expenses mainly relates to the restructure of ACT libraries in 2014-15.

d) Other employee benefits and on-costs include payroll tax and fringe benefits tax. The decrease is mainly due to the transfer of ACT Property Group and Canberra Connect to the Chief Minister, Treasury and Economic Development Directorate.

NOTE 11 SUPERANNUATION EXPENSES

Superannuation Contributions to the Territory Banking Account	5,728	6,893
Productivity Benefit	892	1,032
Superannuation Payment to ComSuper (for the PSSAP)	339	370
Superannuation to External Providers	3,666	3,633
Total Superannuation Expenses[a]	**10,625**	**11,928**

a) The decrease in superannuation expenses from last year is mainly due to the transfer of ACT Property Group and Canberra Connect to the Chief Minister, Treasury and Economic Development Directorate.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 12 SUPPLIES AND SERVICES

	2015 $'000	2014 $'000
Repairs and Maintenance (e.g. parks, roads and property)[a]	49,647	78,064
Building and Facilities Operating Costs[a]	19,897	51,238
Professional Services (e.g. contractors and consultants)	41,587	41,324
Information Technology and Telecommunications	11,600	12,674
Consumables[a]	6,665	7,929
Insurance[b]	6,696	8,044
Communication, Printing and Publication	1,264	1,351
Operating Lease Costs[c]	5,341	4,796
Finance, Procurement and Human Resources Charges	4,230	4,152
Cost of Goods Sold[d]	877	1,706
Legal Costs[e]	1,157	2,771
Other Human Resource Costs	1,217	1,267
Staff Development and Training	891	1,018
Membership and Associations	324	264
Bank Fees and Charges	265	478
Travel Expenses	126	95
Other Supplies and Services[a]	474	1,563
Total Supplies and Services	**152,258**	**218,734**

a) The decrease in supplies and services from last year is mainly due to the transfer of ACT Property Group to the Chief Minister, Treasury and Economic Development Directorate on 7 July 2014.
b) The decrease in insurance from last year is largely due to lower general insurance premiums.
c) The increase in operating lease costs from last year is due to increases in vehicle operating lease costs and aircraft hire charges for rural burns.
d) The decrease in cost of goods sold from last year represents the lower cost of products and services sold by Yarralumla Nursery in 2014-15.
e) The decrease in legal costs from last year is mainly due to fewer public liability settlement payments in 2014-15.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
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NOTE 13 DEPRECIATION AND AMORTISATION

	2015 $'000	2014 $'000
Depreciation		
Land Restoration	282	424
Buildings[a]	2,640	10,703
Infrastructure Assets	127,653	125,566
Plant and Equipment	8,229	8,002
Heritage and Community Assets	2,541	4,182
Leasehold Improvements	168	234
Total Depreciation	**141,513**	**149,111**
Amortisation		
Intangible Assets - Internally Generated Software	482	646
Total Amortisation	**482**	**646**
Total Depreciation and Amortisation	**141,995**	**149,757**

a) The decrease in depreciation for buildings is largely due to the transfer of ACT Property Group to the Chief Minister, Treasury and Economic Development Directorate on 7 July 2014.

NOTE 14 GRANTS AND PURCHASED SERVICES

Grants are amounts provided to ACT Government agencies and non-ACT Government agencies for general assistance or for particular purpose. Grants may be for capital, current or recurrent purposes and are usually subject to terms and conditions set out in the contract, correspondence, or by legislation.

Purchased services are amounts paid to obtain services from other ACT Government agencies and external parties.

Payments to Service Providers - ACTION[a]	95,993	92,257
Grants to Community Organisations[b]	605	596
Total Grants and Purchased Services	**96,598**	**92,853**

a) The increase in the payments to ACTION represents additional funding to meet cost pressures associated with service delivery and an increased workers' compensation premium.

b) Grants to Community Organisations represent payments to the Royal Society for the Prevention of Cruelty to Animals (RSPCA).

Territory and Municipal Services Directorate
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NOTE 15 BORROWING COSTS

	2015 $'000	2014 $'000
Interest on Borrowings [a]	2	73
Finance Charges on Finance Leases[b]	247	393
Total Borrowing Costs	**249**	**466**

a) Interest on borrowings in 2014 relates to ACT NoWaste commercial borrowings which were fully repaid in 2013-2014.

b) The decrease in finance charges is mainly due to a change to whole-of-government fleet vehicles arrangements. All leases with SG Fleet for the Directorate were reclassified as operating leases on 23 April 2015.

NOTE 16 OTHER EXPENSES

Expensing of Capital Works in Progress [a]	39,424	17,372
Transfer of Assets to ACT Government Agencies [b]	318	4,523
Net Loss on Disposal of Assets[c]	2,159	218
Loss on Derecognition of Motor Vehicles under a Finance Lease[d]	4,488	-
Inventory Write Downs and Stock Losses (see Note 17)	61	449
Waivers, Impairment Losses and Write-Offs (see Note 17)	224	42
Loss on Revaluation of Leasehold Improvements	133	-
Other	19	15
Total Other Expenses	**46,826**	**22,619**

a) Expensing of capital works in progress includes the expensing of completed works that did not meet the capitalisation requirements. Major items expensed include landscaping and utility diversions for Majura Parkway.

b) Transfer of assets to ACT Government Agencies mainly represents land in Kingston (block 50 – section 19 – Eyre Street) and a car park that were transferred to the LDA ($0.23m). Last year the Directorate transferred Downer Business Park to the LDA ($3.5m).

c) The increase in net loss on disposal of assets is due to a write-off of irrigation systems ($1.8m).

d) The loss on derecognition of lease vehicles is in accordance with the whole-of-government vehicle leasing arrangements which took effect on 23 April 2015. The net impact of the gross loss of $4.4 million on the derecognition of the leased vehicles and the gross gain of $4.6 million on the derecognition of the finance lease liability (refer to Note 9 *Other Gains*) was a net gain of $0.2 million. Also refer to Note 2(z) *Summary of Significant Accounting Polices – Leases*.

Territory and Municipal Services Directorate
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For the Year Ended 30 June 2015

NOTE 17 WAIVERS, IMPAIRMENT LOSSES AND WRITE-OFFS

Under Section 131 of the *Financial Management Act 1996* the Treasurer may, in writing, waive the right to payment of an amount payable to the Territory. In 2013-14 and 2014-15 there were no debt waivers.

A waiver is the relinquishment of a legal claim to a debt. The write-off of a debt is the accounting action taken to remove a debt from the books but does not relinquish the legal right of the Directorate to recover the amount. The write-off of debts may occur for reasons other than waivers.

The impairment losses and write-offs listed below have occurred during the reporting period for the Directorate.

	2015 $'000	2014 $'000
Impairment Losses from Receivables		
Trade Receivables	-	31
Total Impairment Losses from Receivables	-	31
Total Impairment Losses	**-**	**31**

	No.	$'000	No.	$'000
Write-Offs				
Losses or Deficiencies in Public Monies	24	1	41	2
Irrecoverable Debts [a]	91	223	86	9
Inventory Write Downs and Stock Losses[b]	n/a	61	n/a	449
Total Write-Offs	**115**	**285**	**127**	**460**
Total Waivers, Impairment Losses and Write-Offs	**115**	**285**	**127**	**491**

a) The increase in the write-off of irrecoverable debt mainly relates to Roads ACT (damage to infrastructure assets) and ACT NoWaste (additional household bin services and landfill charges). The debt is assessed as either uneconomical to be pursued or unable to be recovered.

b) The inventory write downs in 2014 largely relates to Yarralumla Nursery and the closure of the Pialligo tree farm.

NOTE 18 ACT OF GRACE PAYMENTS

There were no Act of Grace Payments made during the current or previous reporting periods pursuant to section 130 of the *Financial Management Act 1996*.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
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NOTE 19 AUDITOR'S REMUNERATION

The Auditor's remuneration consists of financial statements audit services provided to the Directorate by the ACT Audit Office to conduct the financial statements audit.

Other services provided by the ACT Audit Office mainly relate to the audit of Commonwealth grant acquittals.

	2015 $'000	2014 $'000
Audit Services		
Audit Fees Paid or Payable to the ACT Audit Office	257	257
Other Services Provided by the ACT Audit Office	24	17
Total Audit Services	**281**	**274**
Total Auditor's Remuneration	**281**	**274**

NOTE 20 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 arrangement. The Directorate does not receive any interest on these accounts.

Cash on Hand	17	44
Cash at Bank[a]	16,556	20,827
Total Cash and Cash Equivalents	**16,573**	**20,871**

a) The decrease in cash at bank is mainly due to the transfer of ACT Property Group to the Chief Minister, Treasury and Economic Development Directorate on 7 July 2014.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 21 RECEIVABLES

	2015 $'000	2014 $'000
Current Receivables		
Trade Receivables	4,788	7,089
Less: Allowance for Impairment Losses	(473)	(617)
	4,315	**6,472**
Other Receivables	81	61
Accrued Revenue	1,117	1,972
Net Goods and Services Tax Receivable	1,945	4,834
Total Current Receivables	**7,458**	**13,339**
Total Receivables[a]	**7,458**	**13,339**

a) The decrease in trade receivables is mainly due to the transfer of ACT Property Group to the Chief Minister, Treasury and Economic Development Directorate on 7 July 2014.

Ageing of Receivables

	Not Overdue	Over Due			Total
		Less than 30 Days	30 to 60 Days	Greater than 60 Days[b]	
	$'000	$'000	$'000	$'000	$'000
2015					
Not Impaired[a]					
Receivables	6,004	894	64	496	7,458
Impaired					
Receivables	-	-	-	473	473
2014					
Not Impaired[a]					
Receivables	10,949	1,758	224	408	13,339
Impaired					
Receivables	-	-	-	617	617

a) 'Not Impaired' refers to Net Receivables (that is Gross Receivables less Impaired Receivables).
b) Receivables greater than 60 days overdue mainly relate to waste acceptance fees, road and streetlight damage and Commonwealth Natural Disaster Resilience Program funds for the Ron Reynolds project.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 21 RECEIVABLES - CONTINUED

	2015 $'000	2014 $'000
Reconciliation of the Allowance for Impairment Losses		
Allowance for Impairment Losses at the Beginning of the Reporting Period	(617)	(868)
Additional Allowance Recognised	(296)	(203)
Reduction in Allowance from Amounts Recovered	284	172
Reduction in Allowance from Amounts Written off	106	282
Transferred out as part of Administrative Arrangements	50	-
Allowance for Impairment Losses at the End of the Reporting Period	**(473)**	**(617)**
Classification of ACT Government/Non-ACT Government Receivables		
Receivables from ACT Government Entities		
Net Trade Receivables	1,704	3,928
Other Receivables	8	-
Accrued Revenue	641	1,408
Total Receivables from ACT Government Entities	**2,353**	**5,336**
Receivables from Non-ACT Government Entities		
Net Trade Receivables	2,611	2,544
Other Receivables	73	61
Accrued Revenue	476	564
Net Goods and Services Tax Receivable	1,945	4,834
Total Receivables from Non-ACT Government Entities	**5,105**	**8,003**
Total Receivables	**7,458**	**13,339**

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 22 INVENTORIES

	2015 $'000	2014 $'000
Current Inventories		
Inventories Held for Sale		
Raw Materials - at Cost[a]	57	459
Finished Goods - at Cost	575	786
Total Inventories Held for Sale	**632**	**1,245**
Inventories Held for Distribution - at Cost[b]	173	165
Total Current Inventories	**805**	**1,410**
Total Inventories	**805**	**1,410**

Inventories held for sale primarily relate to Yarralumla Nursery, Capital Linen Service, Tidbinbilla Nature Reserve and National Arboretum Canberra.

Inventories recognised in cost of goods sold during the year 2014-15 amounted to $0.9m ($1.7m in 2013-14) and are recognised in Supplies and Services.

Write-downs of inventories to net realisable value during the year 2014-15 amounted to $0.1m ($0.4m in 2013-14) and are recognised in Other Expenses.

a) The decrease in raw material from last year mainly relates to inventory held by ACT Property Group, which was transferred to the Chief Minister, Treasury and Economic Development Directorate on 7 July 2014.
b) Inventories are held for distribution by Roads ACT.

NOTE 23 ASSETS HELD FOR SALE

Plant and Equipment Held for Sale	-	442
Total Assets Held for Sale	**-**	**442**
Reconciliation of Assets Held for Sale		
Assets Held for Sale at the Beginning of the Reporting Period	442	578
Transfers from Plant and Equipment	178	1,805
Sales	(390)	(1,941)
Transfer through Administrative Restructuring	(134)	-
Change in Lease Arrangement[a]	(96)	-
Total Assets Held for Sale	**-**	**442**

a) The Directorate classified motor vehicles with expired leases as assets held for sale in 2014. Due to a change to whole-of-government fleet vehicles arrangements, all leases with SG Fleet for the Directorate are classified as operating leases from 23 April 2015. The Directorate does not own the vehicles under an operating lease arrangement.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
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NOTE 23 ASSETS HELD FOR SALE - CONTINUED

Fair Value Hierarchy

Details of the Directorate's assets held for sale at fair value and information about the Fair Value Hierarchy as at 30 June 2015 are as follows:

	Classification According to Fair Value Hierarchy			
	Level 1 $'000	Level 2 $'000	Level 3 $'000	Total $'000
Assets Held for Sale at Fair Value				
Plant and Equipment	-	-	-	-
	-	**-**	**-**	**-**

Details of the Directorate's assets held for sale at fair value and information about the Fair Value Hierarchy as at 30 June 2014 are as follows:

	Classification According to Fair Value Hierarchy			
	Level 1 $'000	Level 2 $'000	Level 3 $'000	Total $'000
Assets Held for Sale at Fair Value				
Plant and Equipment	-	442	-	442
	-	**442**	**-**	**442**

Transfers between Categories

There have been no transfers between Levels 1, 2 and 3 during current or previous reporting period.

Valuation Techniques, Inputs and Processes

Level 2 fair values of assets held for sale are derived using the market approach. These assets have been written down to fair value less costs to sell. Fair value has been determined by reference to market evidence of sales prices of comparable assets. Assets held for sale represent a non-recurring fair value measurement.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 24 OTHER ASSETS

	2015 $'000	2014 $'000
Current Other Assets		
Prepaid Rent[a]	-	2,311
Other	216	381
Total Current Other Assets	**216**	**2,692**
Non-Current Other Assets		
Prepayments	1	4
Total Non-Current Other Assets	**1**	**4**
Total Other Assets	**217**	**2,696**

a) The decrease in prepaid rent is due to the transfer of ACT Property Group to the Chief Minister, Treasury and Economic Development Directorate on 7 July 2014.

Territory and Municipal Services Directorate
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NOTE 25 PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment includes the following classes of assets – land, buildings, leasehold improvements, plant and equipment, infrastructure assets, and heritage and community assets. Property, plant and equipment does not include assets held for sale, intangible assets or biological assets.

- *Land* includes leasehold land held by the Directorate, but excludes land under infrastructure, urban open spaces, nature reserve and land associated with heritage and community buildings.
- *Buildings* include office buildings and warehouses.
- *Leasehold improvements* represent capital expenditure incurred in relation to leased assets. The Directorate has fit-outs in its leased buildings.
- *Plant and equipment* includes motor vehicles under a finance lease, mobile plant, air conditioning and heating systems, office and computer equipment, furniture and fittings, and other mechanical and electronic equipment.
- *Infrastructure assets* comprise land improvements and public utilities that provide essential services. Land improvements are additions to areas of land that increase the utility of the land and have a limited useful life and are depreciated e.g. parking lots, retaining walls and purpose built children's playground structures adjoining a building. Infrastructure assets held by the Directorate include roads, bridges, stormwater assets, car parks, streetlights, community paths, traffic signals, driveways, signs and barriers.
- *Heritage assets* are defined as those non-current assets that the ACT Government intends to preserve indefinitely because of their unique historical, cultural or environmental 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 those assets that are provided essentially for general community use or services. Community assets held by the Directorate include public parks and gardens, public nature reserves, library materials and land under infrastructure.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 25 PROPERTY, PLANT AND EQUIPMENT - CONTINUED

	2015 $'000	2014 $'000
LAND AND BUILDINGS		
Land at Fair Value[a]	76,690	195,248
Land Restoration at Fair Value (waste landfill sites)[b]	11,831	11,831
Less Accumulated Depreciation - Land Restoration (waste landfill sites)	(10,423)	(10,141)
Total Written Down Value of Land	**78,098**	**196,938**
Buildings at Fair Value[a]	69,966	300,110
Less: Accumulated Depreciation	-	(21,314)
Less: Accumulated Impairment (Losses)	-	(7,581)
Total Written Down Value of Buildings	**69,966**	**271,215**
Total Written Down Value of Land and Buildings	**148,064**	**468,153**
LEASEHOLD IMPROVEMENTS		
Leasehold Improvements at Fair Value	222	1,508
Less: Accumulated Depreciation	-	(460)
Total Written Down Value of Leasehold Improvements	**222**	**1,048**
PLANT AND EQUIPMENT		
Plant and Equipment Under a Finance Lease		
Plant and Equipment Under a Finance Lease at Fair Value[c]	355	7,457
Less: Accumulated Depreciation	(174)	(1,292)
Total Written Down Value of Plant and Equipment Under Finance Lease	**181**	**6,165**

a) Land and buildings were revalued as at 30 June 2015. The valuations were conducted by Carolyn Mowbray and Sandra Howells (Certified Practising Valuers) from Egan National Valuers (ACT). The decrease in land and buildings are mainly due to the transfer of ACT Property Group to the Chief Minister, Treasury and Economic Development Directorate on 7 July 2014.

b) Land restoration assets were revalued as at 30 June 2014. The valuations were conducted by officers internal to the Directorate based on estimates of future remediation costs.

c) The reduction in plant and equipment under finance lease is due to a change in the whole of government car leasing arrangements with SG Fleet on 23 April 2015, all such leases for the Directorate are now classified as operating leases. The Directorate still maintains 6 motor vehicle finance leases with Westpac Banking Corporation as at 30 June 2015.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 25 PROPERTY, PLANT AND EQUIPMENT - CONTINUED

	2015 $'000	2014 $'000
PLANT AND EQUIPMENT - CONTINUED		
Owned Assets		
Plant and Equipment at Fair Value[d]	53,382	49,867
Less: Accumulated Depreciation	(10,161)	(3,089)
Less: Accumulated Impairment (Losses)	(137)	(103)
Total Written Down Value of Owned Plant and Equipment	**43,084**	**46,675**
Total Written Down Value of Plant and Equipment	**43,265**	**52,840**

d) Plant and equipment assets were revalued as at 30 June 2014. The valuations were conducted by officers internal to the Directorate using the depreciated replacement cost method. Various other plant and equipment assets were revalued by Mr Cameron Dunsford (Certified Practising Valuer) from Rodney Hyman Asset Services Pty Limited using a combination of depreciated replacement cost and market value methods.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
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NOTE 25 PROPERTY, PLANT AND EQUIPMENT - CONTINUED

	2015 $'000	2014 $'000
INFRASTRUCTURE ASSETS		
Roads		
Roads at Fair Value[e]	2,386,885	2,330,559
Less: Accumulated Depreciation	-	(85,154)
Total Written Down Value of Roads	**2,386,885**	**2,245,405**
Bridges		
Bridges at Fair Value	1,152,982	1,134,303
Less: Accumulated Depreciation	(31,796)	(15,885)
Total Written Down Value of Bridges	**1,121,186**	**1,118,418**
Stormwater Assets		
Stormwater Assets at Fair Value	2,575,050	2,471,872
Less: Accumulated Depreciation	(78,431)	(38,797)
Total Written Down Value of Stormwater Assets	**2,496,619**	**2,433,075**
Cycle Paths and Footpaths		
Cycle Paths and Footpaths at Fair Value	149,056	124,489
Less: Accumulated Depreciation	(14,469)	(6,861)
Total Written Down Value of Cycle Paths and Footpaths	**134,587**	**117,628**
OTHER INFRASTRUCTURE ASSETS AT FAIR VALUE		
Other Infrastructure Assets		
Other Infrastructure Assets at Fair Value[f]	587,603	519,322
Less: Accumulated Depreciation	(30,557)	(18,646)
Less: Accumulated Impairment (Losses)	(3,397)	(3,380)
Total Written Down Value of Other Infrastructure	**553,649**	**497,296**
Total Written Down Value of Infrastructure	**6,692,926**	**6,411,822**

e) Roads, car parks and traffic signals were revalued as at 30 June 2015. The valuations were conducted by officers internal to the Directorate using an industry standard costing approach.

f) A component of other infrastructure assets were revalued as at 30 June 2014. The valuations were conducted by officers internal to the Directorate and Mr Cameron Dunsford (Certified Practising Valuer) from Rodney Hyman Asset Services Pty Limited using the depreciated replacement cost method.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 25 PROPERTY, PLANT AND EQUIPMENT - CONTINUED

	2015 $'000	2014 $'000
HERITAGE AND COMMUNITY ASSETS		
Land (Heritage and Community Assets) at Fair Value[g]	755,189	731,499
Land Under Roads at Fair Value[h]	1,456,689	1,486,919
Total Land (Heritage and Community Assets) at Fair Value	**2,211,878**	**2,218,418**
Library Materials		
Library Materials at Fair Value[i]	4,611	3,126
Total Written Down Value of Library Materials	**4,611**	**3,126**
Other Heritage and Community Assets		
Other Heritage and Community Assets at Fair Value[j]	39,250	63,333
Less: Accumulated Depreciation	(447)	(1,568)
Less: Accumulated Impairment (Losses)	-	(72)
Total Written Down Value of Other Heritage and Community Assets	**38,803**	**61,693**
Total Written Down Value of Heritage and Community Assets	**2,255,292**	**2,283,237**
Total Written Down Value of Property, Plant and Equipment	**9,139,769**	**9,217,100**

g) Land (heritage and community assets) were revalued by Carolyn Mowbray and Sandra Howells (Certified Practising Valuers) from Egan National Valuers (ACT) using the market value method.

h) Land under roads were revalued as at 30 June 2015. The valuations were conducted by officers internal to the Directorate using an industry standard costing approach.

i) Library materials were revalued as at 30 June 2015. These valuations were conducted by Mr Cameron Dunsford (Certified Practicing Valuer) from Rodney Hyman Asset Services Pty Limited using the depreciated replacement cost method.

j) Selected other heritage and community assets (including artworks and memorials) were revalued as at 30 June 2014. These valuations were conducted by officers internal to the Directorate and Mr Cameron Dunsford (Certified Practising Valuer) from Rodney Hyman Asset Services Pty Limited using the depreciated replacement cost method.

Selected other heritage and community assets (including heritage and community land and buildings) were revalued as at 30 June 2015. These valuations were conducted by Carolyn Mowbray and Sandra Howells (Certified Practising Valuers) from Egan National Valuers (ACT) using the depreciated replacement cost method.

NOTE 25 PROPERTY, PLANT AND EQUIPMENT - CONTINUED

Reconciliation of Property, Plant and Equipment

The following table shows the movement of Property, Plant and Equipment during 2014-15.

	Land $'000	Buildings $'000	Leasehold Improvements $'000	Plant and Equipment $'000	Infrastructure Assets $'000	Heritage and Community Assets $'000	Total $'000
Carrying Amount at the Beginning of the Reporting Period	196,938	271,215	1,048	52,840	6,411,822	2,283,237	9,217,100
Additions	-	700	-	5,910	327,154	2,018	335,782
Revaluation Increment recognised in Other Comprehensive Income	9,642	5,937	-	-	(1,082)	10,224	24,721
Revaluation Decrement recognised in Operating (Deficit)	-	-	(133)	-	-	-	(133)
Impairment Losses Recognised in Other Comprehensive Income	-	-	-	(34)	(17)	-	(51)
Depreciation	(282)	(2,640)	(168)	(8,229)	(127,653)	(2,541)	(141,513)
Administrative Arrangements Transfers	(129,629)	(205,074)	(482)	(1,640)	(468)	(33,509)	(370,802)
Acquisition/(Disposal) from Transfers	1,429	(43)	-	(525)	80,968	(91)	81,738
Other Movements	-	(129)	(43)	(5,057)	2,202	(4,046)	(7,073)
Carrying Amount at the End of the Reporting Period	**78,098**	**69,966**	**222**	**43,265**	**6,692,926**	**2,255,292**	**9,139,769**

Territory and Municipal Services Directorate
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NOTE 25 PROPERTY, PLANT AND EQUIPMENT - CONTINUED

Reconciliation of Property, Plant and Equipment

The following table shows the movement of Property, Plant and Equipment during 2013-14

	Land $'000	Buildings $'000	Leasehold Improvements $'000	Plant and Equipment $'000	Infrastructure Assets $'000	Heritage and Community Assets $'000	Total $'000
Carrying Amount at the Beginning of the Reporting Period	199,282	278,370	1,282	48,049	6,412,064	2,215,273	9,154,320
Additions	975	4,128	-	16,542	108,695	2,558	132,898
Assets Classified as Held for Sale	-	-	-	(1,805)	-	-	(1,805)
Revaluation Increment/(Decrement) Recognised in Other Comprehensive Income[a]	255	-	-	1,746	(25,999)	65,987	41,989
Impairment Losses Recognised in Other Comprehensive Income	-	33	-	(101)	-	81	13
Depreciation	(424)	(10,703)	(234)	(8,002)	(125,566)	(4,182)	(149,111)
(Disposal)/Acquisition from Transfers	(3,150)	(565)	-	(800)	46,863	-	42,348
Other Movements	-	(48)	-	(2,789)	(4,235)	3,520	(3,552)
Carrying Amount at the End of the Reporting Period	**196,938**	**271,215**	**1,048**	**52,840**	**6,411,822**	**2,283,237**	**9,217,100**

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 25 PROPERTY, PLANT AND EQUIPMENT - CONTINUED

Fair Value Hierarchy

The Directorate is required to classify property, plant and equipment into a fair value hierarchy that reflects the significance of the inputs used in determining their 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 asset or liability, 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 as at 30 June 2015 are as follows:

	Classification According to Fair Value Hierarchy 2015			
	Level 1 $'000	Level 2 $'000	Level 3 $'000	Total $'000
Property, Plant and Equipment at Fair Value				
Land	-	76,689	1,409	78,098
Buildings	-	-	69,966	69,966
Leasehold Improvements	-	-	222	222
Plant and Equipment	-	1,784	41,481	43,265
Infrastructure Assets	-	-	6,692,926	6,692,926
Heritage and Community Assets	-	755,189	1,500,103	2,255,292
Total Fair Value	**-**	**833,662**	**8,306,107**	**9,139,769**

Details of the Directorate's property, plant and equipment at fair value and information about the fair value hierarchy as at 30 June 2014 are as follows:

	Classification According to Fair Value Hierarchy 2014			
	Level 1 $'000	Level 2 $'000	Level 3 $'000	Total $'000
Property, Plant and Equipment at Fair Value				
Land	-	195,247	1,691	196,938
Buildings	-	-	271,215	271,215
Leasehold Improvements	-	-	1,048	1,048
Plant and Equipment	-	8,893	43,947	52,840
Infrastructure Assets	-	-	6,411,822	6,411,822
Heritage and Community Assets	-	731,442	1,551,795	2,283,237
Total Fair Value	**-**	**935,582**	**8,281,518**	**9,217,100**

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NOTE 25 PROPERTY, PLANT AND EQUIPMENT - CONTINUED

Transfers between Categories

The Directorate has transferred $4.0 million assets from level 2 to level 3 on 30 June 2015 as a result of an asset class reclassification during the revaluation process.

Valuation Techniques, Inputs and Processes

Level 2 Valuation Techniques and Inputs

Valuation Technique: the valuation technique used to value land is the market approach that reflects recent transaction prices for similar properties (comparable in location and size).

For plant and equipment assets, some of the mobile plant assets are valued using the market approach. Leased plant and equipment is held at purchase price less depreciation.

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 Australian Capital Territory Plan and the National Capital Plan, where applicable, as well as current zoning.

Mobile plant asset values were derived by reviewing comparable market transactions for similar assets.

Level 3 Valuation Techniques and Inputs

Valuation Technique: Land restoration assets are valued using the depreciated replacement cost method based on an assessment of future remediation estimates.

Valuation Technique: Buildings, leasehold improvements, infrastructure assets, plant and equipment assets and community and heritage assets were considered specialised assets by the valuer and measured using the cost approach that reflects the cost to a market participant to construct assets of comparable utility adjusted for obsolescence.

Inputs: In determining the value of land with similar approximate utility, a significant adjustment to market based data was required.

Inputs: In determining the value of buildings, leasehold improvements, 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.

There has been no change to the above valuation techniques during the year.

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.

NOTE 25 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	Heritage and Community Assets $'000
2015						
Fair Value at the Beginning of the Reporting Period	1,691	271,215	1,048	43,947	6,411,822	1,551,795
Additions	-	700	-	4,687	327,154	2,018
Revaluation Increment/(Decrement) Recognised in Other Comprehensive Income	-	5,937	-	-	(1,082)	(33,867)
Revaluation Decrement Recognised in Operating (Deficit)	-	-	(133)	-	-	-
Impairment Losses Recognised in Other Comprehensive Income	-	-	-	(34)	(17)	-
Depreciation	(282)	(2,640)	(169)	(6,343)	(127,653)	(2,541)
Administrative Arrangements Transfers	-	(205,074)	(482)	(565)	(468)	(17,243)
(Disposal)/Acquisition from Transfers	-	(43)	-	-	80,968	(91)
Other Movements	(1)	(129)	(42)	(211)	2,202	32
Fair Value at the End of the Reporting Period	**1,409**	**69,966**	**222**	**41,481**	**6,692,926**	**1,500,103**
Total Gains for the Period included in Profit or Loss, under 'Other Gains'	-	182	-	252	108,777	-
Total Losses for the Period included in Profit and Loss, under 'Other Expenses'	-	(174)	(176)	-	(2,107)	-

Territory and Municipal Services Directorate
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NOTE 25 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	Heritage and Community Assets $'000
2014						
Fair Value at the Beginning of the Reporting Period	1,859	278,370	1,282	38,264	6,412,064	1,487,919
Additions	-	4,126	-	11,169	108,693	2,263
Revaluation Increment/(Decrement) Recognised in Other Comprehensive Income	255	-	-	890	(25,998)	65,987
Impairment Adjustments Recognised in Other Comprehensive Income	-	33	-	(101)	-	81
Depreciation	(424)	(10,701)	(234)	(6,175)	(125,565)	(4,139)
(Disposal)/Acquisition from Transfers	-	(565)	-	(800)	46,863	-
Other Movements	-	(48)	-	700	(4,235)	(316)
Fair Value at the End of the Reporting Period	**1,691**	**271,215**	**1,048**	**43,947**	**6,411,822**	**1,551,795**
Total Gains for the Period included in Profit or Loss, under 'Other Gains'	-	8	-	517	78,422	401
Total Losses for the Period included in Profit and Loss, under 'Other Expenses'	-	(573)	-	(800)	-	-

NOTE 25 PROPERTY, PLANT AND EQUIPMENT - CONTINUED

Information about significant unobservable inputs (level 3) in fair value measurements

Item	Fair Value as at 30 June		Significant Unobservable Inputs	Range of Unobservable Inputs (Weighted Average)		Relationship of Unobservable Inputs to Fair Value
	2015 $000	2014 $000		2015	2014	
Valuation Technique: Depreciated Replacement Cost						
Land						
Land restoration	$1,409	$1,691	Future cost estimates of restoration works per landfill site	$3,556,000 - $8,275,000	$3,556,000 - $8,275,000	Higher cost increases fair value
			Time remaining until restoration works complete	6 years	6 years	Greater time increases fair value
Buildings						
Buildings	$69,966	$271,215	Replacement cost per asset	$2,600 - $14,709,000	$900 - $84,000,000	Higher cost increases fair value
			Remaining useful life	2 - 45 years	1 - 73 years	Higher remaining life increases fair value
			Total useful life	40 - 100 years	30 - 150 years	Higher useful life increases fair value
Leasehold Improvements						
Leasehold Improvements	$222	$1,048	Replacement cost per asset	$128,000 - $470,000	$230,000 - $890,000	Higher cost increases fair value
			Remaining useful life	2 - 5 years	5 - 10 years	Higher remaining life increases fair value
			Total useful life	7 years	10 - 12 years	Higher useful life increases fair value

Territory and Municipal Services Directorate
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NOTE 25 PROPERTY, PLANT AND EQUIPMENT - CONTINUED

Information about significant unobservable inputs (level 3) in fair value measurements - continued

Item	Fair Value as at 30 June		Significant Unobservable Inputs	Range of Unobservable Inputs (Weighted Average)		Relationship of Unobservable Inputs to Fair Value
	2015 $000	2014 $000		2015	2014	
Valuation Technique: Depreciated Replacement Cost						
Plant and Equipment						
All plant and equipment assets (excluding mobile plant and equipment)	$41,481	$43,947	Remaining useful life	1 - 49 years	1 - 49 years	Higher remaining life increases fair value
			Total useful life	5 - 50 years	5 - 50 years	Higher useful life increases fair value
Fitness circuits, water tanks and other plant and equipment			Replacement cost per asset	$50 - $624,700	$50 - $624,700	Higher cost increases fair value
Bins, bollards, booms, buoys and flagpoles			Replacement cost per asset based on contract prices, quotes or industry standards	$33 - $43,215	$33 - $43,215	Higher cost increases fair value
Barbeques, drinking fountains, playgrounds, seats and tables			Replacement cost per asset based on costs for recent similar capital projects	$1,127 - $113,458	$1,127 - $113,458	Higher cost increases fair value

NOTE 25 PROPERTY, PLANT AND EQUIPMENT - CONTINUED

Information about significant unobservable inputs (level 3) in fair value measurements - continued

Item	Fair Value as at 30 June		Significant Unobservable Inputs	Range of Unobservable Inputs (Weighted Average)		Relationship of Unobservable Inputs to Fair Value
	2015 $000	2014 $000		2015	2014	
Valuation Technique: Depreciated Replacement Cost						
Infrastructure Assets						
All infrastructure assets	$6,692,926	$6,411,822	Remaining useful life	2 - 100 years	2 - 100 years	Higher remaining life increases fair value
			Total useful life	5 - 100 years	5 - 100 years	Higher remaining life increases fair value
Boat ramps, boardwalks, jetties, site improvements, skate parks, waste infrastructure and other infrastructure			Replacement cost per asset	$200 - $1,696,000	$200 - $1,696,000	Higher cost increases fair value
Fences, retaining walls, barriers			Replacement cost per lineal metre based on contract prices or industry standards	$9 - $809	$9 - $809	Higher cost increases fair value
Bridges, car parks, community paths, driveways, irrigation systems, roads and shopping centre pavements			Replacement cost per square metre based on contract prices or industry standards	$3 - $7,600	$3 - $7,600	Higher cost increases fair value
Stormwater assets, gates, signs, streetlights, bus shelters, traffic signals			Replacement cost per asset based on contract price or industry standards	$277 - $30,000,000	$277 - $30,000,000	Higher cost increases fair value

Territory and Municipal Services Directorate
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NOTE 25 PROPERTY, PLANT AND EQUIPMENT - CONTINUED

Information about significant unobservable inputs (level 3) in fair value measurements - continued

Item	Fair Value as at 30 June 2015 $000	Fair Value as at 30 June 2014 $000	Significant Unobservable Inputs	Range of Unobservable Inputs (Weighted Average) 2015	Range of Unobservable Inputs (Weighted Average) 2014	Relationship of Unobservable Inputs to Fair Value
Valuation Technique: Depreciated Replacement Cost						
Heritage and Community Assets						
Library materials, fountains, water features, beaches, sculptures, shelters and other heritage and community assets	$43,414	$64,876	Replacement cost per asset	$1 - $10,400,235	$1 - $18,663,277	Higher cost increases fair value
			Remaining useful life	1 - 100 years	1 - 100 years	Higher remaining life increases fair value
			Total useful life	1 - 100 years	1 - 100 years	Higher useful life increases fair value
Artwork and memorials			Replacement cost of new asset	$900 - $250,000	$900 - $250,000	Higher cost increases fair value
Valuation Technique: Statutory Land Value						
Heritage and Community Assets						
Land under roads	$1,456,689	$1,486,919	Total unimproved value of rateable properties divided by the total area of the ACT	$18.15 per square metre	$18.55 per square metre	Higher value increases fair value

Assets where current use is not highest and best use
The Directorate considers that the current use of all property, plant and equipment assets is the highest and best use of those assets.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 25 PROPERTY, PLANT AND EQUIPMENT - CONTINUED

- *Trees*- The Directorate includes the value of trees in urban open space in the financial statements as part of the land values in the heritage and community asset class. The land value is determined by external valuers using a method based on the type of trees/vegetation present on the land being valued. The Directorate has established the following estimate of replacement costs of the trees in urban open space as at 30 June 2015. This replacement cost estimate is shown below, however in no way does this represent the fair value of the trees, nor is this the value that is included in land values in the heritage and community asset class.

	2015 Number of Trees '000	2015 Actual Value $'000	2014 Number of Trees '000	2014 Actual Value $'000
Trees in Urban Open Space				
Native Species	313	84,567	310	83,614
Exotic Species	442	158,944	436	157,154
	755	**243,511**	**746**	**240,768**

NOTE 26 INTANGIBLE ASSETS

The Directorate has internally generated software including the following systems; Horizon Library Management System, Radio Frequency Identification at Libraries, Real Time Passenger Information, Record Management and Linen Management.

	2015 $'000	2014 $'000
Computer Software		
Internally Generated Software		
Computer Software at Cost	7,896	7,496
Less: Accumulated Amortisation	(2,071)	(4,819)
Total Internally Generated Software	**5,825**	**2,677**
Total Intangible Assets	**5,825**	**2,677**

Reconciliation of Intangible Assets

The following table shows the movement of Intangible Assets.

Carrying Amount at the Beginning of the Reporting Period	**2,677**	**3,300**
Additions[a]	5,462	23
Administrative Arrangements Transfers	(1,832)	-
Amortisation	(482)	(646)
Carrying Amount at the End of the Reporting Period	**5,825**	**2,677**

a) The increase in additions of intangible assets is due to the capitalisation of the Real Time Passenger Information System in 2014-15.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
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NOTE 27 BIOLOGICAL ASSETS

	2015 $'000	2014 $'000
Standing Timber - at Independent Valuation [a]	26,489	26,457
Total Non- Current Plantation	**26,489**	**26,457**
Represented by:		
Plantations		
Plantation Value at the Beginning of the Reporting Period	**26,457**	**26,099**
Pre-Commercial Plantations Value at the Beginning of the Reporting Period	15,875	14,465
Net movement due to change in Age Classes and Plantation Area	600	1,410
Less: Transfer to Commercial Plantations	(1,255)	-
Pre-Commercial Plantations Value at the End of the Reporting Period	**15,220**	**15,875**
Commercial Plantations Value at the Beginning of the Reporting Period	10,582	11,634
Add: Transfer from Pre-Commercial Plantations	659	-
Net Movement due to Tree Growth and Thining	696	(195)
Less: Harvesting Removals	(668)	(857)
Commercial Plantations Value at the End of the Reporting Period	**11,269**	**10,582**
Plantation Value at the End of the Reporting Period [b]	**26,489**	**26,457**

a) No commercial harvesting programs have been undertaken in current and previous reporting periods and no harvesting plan has been developed for the current and previous reporting periods. Accordingly, plantation stock has been identified as non-current. The valuation was conducted by Dr John Turner (Member, Institute of Foresters of Australia) and Marcia J. Lambert, from Forsci Pty Ltd as at 30 June 2015. Biological assets are revalued on an annual basis.

b) The number of trees across the total plantation is estimated at 4.9 million.

Territory and Municipal Services Directorate
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NOTE 28 CAPITAL WORKS IN PROGRESS

Capital Works in Progress are assets under construction over a period of time in excess of the current reporting period. These assets often require extensive installation work, or integration with other assets, and contrast with simpler assets that are ready for use when required, such as motor vehicles and equipment. Capital Works in Progress are not depreciated as the Directorate is not currently deriving any economic benefit from them.

Assets which are under construction include building, plant and equipment, infrastructure assets, buildings, and software.

	2015 $'000	2014 $'000
Non-Current		
Buildings	493	5,217
Plant and Equipment	1,942	2,301
Infrastructure	117,295	299,444
Heritage and Community	560	148
Software	195	5,900
Total Capital Works in Progress	**120,485**	**313,010**

a) The decrease in capital works in progress is mainly due to the transfer of part of the Majura Parkway and the North Western Pond and Bridge to property, plant and equipment in 2014-15.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
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NOTE 28 CAPITAL WORKS IN PROGRESS - CONTINUED

Reconciliation of Capital Works in Progress

The following table shows the movement of Capital Works in Progress during 2014-15.

	Heritage and Community Works in Progress $'000	Plant and Equipment Works in Progress $'000	Infrastructure Works in Progress $'000	Buildings Works in Progress $'000	Software Works in Progress $'000	Total $'000
Carrying Amount at the Beginning of the Reporting Period	148	2,301	299,444	5,217	5,900	313,010
Additions	4,971	3,358	148,862	1,906	632	159,729
Capital Works in Progress Completed and Transferred to Property, Plant and Equipment	(3,677)	(2,927)	(291,526)	(5,173)	(914)	(304,217)
Capital Works in Progress Completed and Transferred to Intangible Assets	-	-	-	-	(5,403)	(5,403)
Capital Works in Progress Completed and Expensed	(882)	(397)	(36,953)	(1,172)	(20)	(39,424)
Administrative Arrangements Transfers	-	(393)	(2,532)	(285)	-	(3,210)
Carrying Amount at the End of the Reporting Period	**560**	**1,942**	**117,295**	**493**	**195**	**120,485**

NOTE 28 CAPITAL WORKS IN PROGRESS - CONTINUED

Reconciliation of Capital Works in Progress

The following table shows the movement of Capital Works in Progress during 2013-14.

	Heritage and Community Works in Progress $'000	Plant and Equipment Works in Progress $'000	Infrastructure Works in Progress $'000	Buildings Works in Progress $'000	Software Works in Progress $'000	Total $'000
Carrying Amount at the Beginning of the Reporting Period	7,400	1,687	190,181	3,895	3,999	207,162
Additions	4,938	4,571	198,356	5,455	5,477	218,797
Capital Works in Progress Completed and Transferred to Property, Plant and Equipment	(9,990)	(3,470)	(71,545)	(3,708)	(3,278)	(91,991)
Capital Works in Progress Completed and Transferred to Expenses	(2,200)	(487)	(13,962)	(425)	(298)	(17,372)
Capital Works in Progress Completed and Transferred to Remediation Provision	-	-	(3,586)	-	-	(3,586)
Carrying Amount at the End of the Reporting Period	**148**	**2,301**	**299,444**	**5,217**	**5,900**	**313,010**

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
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NOTE 29 PAYABLES

	2015 $'000	2014 $'000
Current Payables		
Trade Payables[a]	2,234	9,100
Other Payables[c]	32	469
Accrued Expenses[b]	22,846	29,569
Total Current Payables	**25,112**	**39,138**
Non-Current Payables		
Other Payables[c]	-	1,216
Total Non-Current Payables	**-**	**1,216**
Total Payables	**25,112**	**40,354**

a) The significant decrease in trade payables is largely due the transfer of ACT Property Group to the Chief Minister, Treasury and Economic Development Directorate and the timing of the invoices payment.

b) The decrease in the accrued expenses balance is due to the timing of receipt of supplier invoices largely in relation to capital works.

c) The decrease in other payables is mainly due to the transfer of ACT Property Group to the Chief Minister, Treasury and Economic Development Directorate. The other payables represent an interest-free loan from ACT Government's Carbon Neutral Fund for Energy Efficiency Projects in ACT Government buildings of ACT Property Group.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
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NOTE 29 PAYABLES - CONTINUED

	2015 $'000	2014 $'000
Payables are aged as followed		
Not Overdue	24,837	39,279
Overdue for Less than 30 Days	185	1,029
Overdue for 30 to 60 Days	73	21
Overdue for More than 60 Days	17	26
Total Payables	**25,112**	**40,354**
Classification of ACT Government/Non-ACT Government Payables		
Payables with ACT Government Entities		
Trade Payables	162	2,572
Other Payables	32	1,686
Accrued Expenses	12,255	21,415
Total Payables with ACT Government Entities	**12,449**	**25,673**
Payables with Non-ACT Government Entities		
Trade Payables	2,072	6,528
Accrued Expenses	10,591	8,153
Total Payables with Non-ACT Government Entities	**12,663**	**14,681**
Total Payables	**25,112**	**40,354**

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NOTE 30 INTEREST-BEARING LIABILITIES AND FINANCE LEASES

	2015 $'000	2014 $'000
Current Interest-Bearing Liabilities		
Secured		
Finance Leases[a]	169	2,102
Total Current Finance Leases	**169**	**2,102**
Total Current Interest-Bearing Liabilities	**169**	**2,102**
Non-Current Interest-Bearing Liabilities		
Secured		
Finance Leases[a]	28	4,294
Total Non-Current Finance Leases	**28**	**4,294**
Total Non-Current Interest-Bearing Liabilities	**28**	**4,294**
Total Interest-Bearing Liabilities	**197**	**6,396**

Secured Liability

The Directorate's finance lease liability is effectively secured because if the Directorate defaults, the assets under a finance lease revert to the lessor.

a) Finance leases represent the leased vehicles under a contract with Westpac Bank at the end of the reporting period. The reduction in finance leases is due to a change to whole-of-government fleet vehicles arrangements, which took effect on 23 April 2015; all such leases with SG Fleet for the Directorate are classified as operating leases from that date.

Territory and Municipal Services Directorate
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NOTE 30 INTEREST-BEARING LIABILITIES AND FINANCE LEASES - CONTINUED

	2015 $'000	2014 $'000
Finance Leases		
Finance lease commitments are payable as follows:		
Within one year	183	2,402
Later than one year but not later than five years	28	4,539
Minimum Lease Payments	**211**	**6,941**
Less: Future Finance Lease Charges	(14)	(545)
Amount Recognised as a Liability	**197**	**6,396**
Total Present Value of Minimum Lease Payments	**197**	**6,396**
The present value of the minimum lease payments are as follows:		
Within one year	169	2,102
Later than one year but not later than five years	28	4,294
Total Present Value of Minimum Lease Payments	**197**	**6,396**
Classification on the Balance Sheet		
Interest-Bearing Liabilities		
Finance Leases		
Current Finance Leases	169	2,102
Non-Current Finance Leases	28	4,294
	197	6,396
Total Interest-Bearing Liabilities[a]	**197**	**6,396**

Credit Facilities

Apart from the Directorate's use of credit cards, there are no formal credit facilities in place for the Directorate with the Territory's appointed transactional bank. If the Directorate's account goes into overdraft throughout the year, the Directorate is not charged interest, however, the overdraft position is required to be rectified as soon as possible. The Directorate has several bank accounts with Westpac Banking Corporation, which in aggregate held surplus balances throughout the year. The Directorate did not go into overdraft during the financial year.

a) Due to a change to whole-of-government fleet vehicles arrangements, which took effect on 23 April 2015, all such leases with SG Fleet for the Directorate are classified as operating leases from that date.

Territory and Municipal Services Directorate
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NOTE 31 EMPLOYEE BENEFITS

	2015 $'000	2014 $'000
Current Employee Benefits		
Annual Leave	7,388	8,635
Long Service Leave	15,326	17,274
Accrued Salaries	2,448	4,905
Other Benefits	1,307	1,485
Total Current Employee Benefits	**26,469**	**32,299**
Non-Current Employee Benefits		
Long Service Leave	1,303	1,431
Total Non-Current Employee Benefits	**1,303**	**1,431**
Total Employee Benefits	**27,772**	**33,730**
Estimate of when Leave is Payable		
Estimated Amount Payable within 12 months		
Annual Leave	7,388	8,634
Long Service Leave [a]	1,867	2,288
Accrued Salaries	2,448	2,502
Other Benefits	1,307	3,889
Total Employee Benefits Payable within 12 months	**13,010**	**17,313**
Estimated Amount Payable after 12 months		
Long Service Leave [a]	14,762	16,417
Total Employee Benefits Payable after 12 months	**14,762**	**16,417**
Total Employee Benefits	**27,772**	**33,730**

As at 30 June 2015, the Directorate employed 885 full-time equivalent (FTE) staff (1,063 FTE staff as at 30 June 2014). This decrease is mainly due to the transfer of ACT Property Group and Canberra Connect to the Chief Minister, Treasury and Economic Development Directorate.

a) The estimate of long service leave payable is based on an average of long service leave taken in the last three years, (annual leave is estimated to be payable within 12 months, based on work practices). The rate used to estimate the present value of these future long service leave payments is 104.2% (103.5% in 2013-14). The increase in the factor from last year resulted in an increase to the provision of $0.11m; however the total amount decreased mainly due to the transfer of ACT Property Group and Canberra Connect to the Chief Minister, Treasury and Economic Development Directorate.

Territory and Municipal Services Directorate
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NOTE 32 OTHER PROVISIONS

	2015 $'000	2014 $'000
Current Other Provisions		
Provision for Rental Refunds	-	97
Total Current Other Provisions	**-**	**97**
Non-Current Other Provisions		
Provision for Restoration of Waste Landfill Sites - Mugga Lane and Belconnen	13,386	11,831
Total Non-Current Other Provision	**13,386**	**11,831**
Total Other Provisions	**13,386**	**11,928**
Reconciliation of the Provision for Restoration of Waste Landfill Sites - Mugga Lane and Belconnen		
Provision for Restoration of Contaminated Sites at the Beginning of the Reporting Period	11,831	12,155
Reduction in Provision from Site-Works Undertaken[a]	-	(3,586)
Increment in Provision due to a Change in Estimate[b]	1,555	3,262
Provision for Restoration at the End of the Reporting Period	**13,386**	**11,831**

a) The restoration provision was decreased in 2013-14 by work undertaken at the Belconnen landfill site.

b) The increment to the provision reflects an increase in estimated future costs to restore the landfill sites.

Territory and Municipal Services Directorate
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NOTE 33 OTHER LIABILITIES

	2015 $'000	2014 $'000
Current Other Liabilities		
Revenue Received in Advance[a]	1,758	1,245
Project Funding Received in Advance	130	147
Rent Received in Advance	-	48
Balance due to Territorial Account	14	12
Lease Incentives	-	335
Total Current Other Liabilities	**1,902**	**1,787**
Non-Current Other Liabilities		
Lease Incentives[b]	-	1,556
Total Non-Current Other Liabilities	**-**	**1,556**
Total Other Liabilities	**1,902**	**3,343**

a) Revenue received in advance consists of additional household bins revenues and recurrent works.

Reconciliation of Lease Incentives

Nominal Lease Expense	-	4,278
Less: Movement in Lease Incentive	-	(335)
Lease Expense Recognised in Operating Statement	**-**	**3,943**
Lease Incentive at the Beginning of Reporting Period	1,891	2,226
Less: Lease Incentive Expensed	-	(335)
Less: Administrative Arrangements Transfers	(1,891)	-
Lease Incentive at the End of Reporting Period	**-**	**1,891**
Lease Incentive Current Liability	-	335
Lease Incentive Non Current Liability	-	1,556
Total Lease Incentive[b]	**-**	**1,891**

b) The decrease in lease incentives from last year is due to the transfer of ACT Property Group to the Chief Minister, Treasury and Economic Development Directorate on 7 July 2014.

NOTE 34 EQUITY

Equity		
Accumulated Funds	5,666,588	5,832,323
Asset Revaluation Surplus	3,582,664	3,669,928
Total Equity	**9,249,252**	**9,502,251**

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 34 EQUITY - CONTINUED

	2015 $'000	2014 $'000
Movements In Asset Revaluation Reserve during the Reporting		
Asset Revaluation Surplus		
The Asset Revaluation Surplus is used to record the increments and decrements in the value of Property, Plant and Equipment.		
Land Revaluation Surplus		
Balance at the Beginning of the Reporting Period	104,665	108,344
Increment on Revaluation	9,642	255
Transfer to Accumulated Funds on Derecognition of Asset	-	(672)
Administrative Arrangements Transfers	(49,998)	-
Adjustment to Landfill Provision	(1,555)	(3,262)
Balance at the End of the Reporting Period	**62,754**	**104,665**
Infrastructure Revaluation Surplus		
Balance at the Beginning of the Reporting Period	2,391,462	2,417,461
(Decrement) on Revaluation	(1,082)	(25,999)
Impairment Adjustment	(17)	-
Balance at the End of the Reporting Period	**2,390,363**	**2,391,462**
Building Revaluation Surplus		
Balance at the Beginning of the Reporting Period	66,461	67,560
Increment on Revaluation	5,937	-
Impairment Adjustment	-	33
Administrative Arrangements Transfers	(47,671)	-
Transfer to Accumulated Funds on Derecognition of Asset	-	(1,132)
Balance at the End of the Reporting Period	**24,727**	**66,461**
Heritage and Community Asset Revaluation Surplus		
Balance at the Beginning of the Reporting Period	1,105,097	1,039,029
Increment on Revaluation	10,224	65,987
Impairment Adjustment	-	81
Administrative Arrangements Transfers	(12,445)	-
Balance at the End of the Reporting Period	**1,102,876**	**1,105,097**
Plant and Equipment Revaluation Surplus		
Balance at the Beginning of the Reporting Period	2,243	598
Increment on Revaluation	-	1,746
Administrative Arrangements Transfers	(265)	-
Impairment Adjustment	(34)	(101)
Balance at the End of the Reporting Period	**1,944**	**2,243**
Total Asset Revaluation Surplus	**3,582,664**	**3,669,928**

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 34 EQUITY - CONTINUED

	2015 $'000	2014 $'000
Movements In Asset Revaluation Reserve during the Reporting Period		
Administrative Arrangements Transfers	**(110,379)**	**-**
Net Revaluation Increment	24,721	41,989
Adjustment to Landfill Provision	(1,555)	(3,262)
Impairment Adjustment	(51)	13
Total Revaluation Increment	**23,115**	**38,740**
Transfer to Accumulated Funds on Derecognition of Assets	**-**	**(1,804)**
Net (Decrease)/Increase in the Asset Revaluation Surplus	**(87,264)**	**36,936**

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 35 DISAGGREGATED DISCLOSURE OF ASSETS AND LIABILITIES

Yarralumla Nursery and Capital Linen Service were re-classified from Output Class 2 to Output Class 1 in 2014-15. ACT Property Group was transferred out from the Directorate on 7 July 2014 as a result of the administrative arrangements. A separate disaggregated disclosure note for year ended 30 June 2015 has therefore not been included in these financial statements as the Directorate balance sheet provides this disclosure.

Year Ended 30 June 2014

	Output Class 1 Municipal Services $'000	Output Class 2 Enterprise Services $'000	Total $'000
Current Assets			
Cash and Cash Equivalents	11,311	9,560	20,871
Receivables	11,032	2,307	13,339
Inventories	1,137	273	1,410
Assets Held for Sale	308	134	442
Other Assets	381	2,311	2,692
Total Current Assets	**24,169**	**14,585**	**38,754**
Non-Current Assets			
Property, Plant and Equipment	8,846,919	370,181	9,217,100
Intangible Assets	2,602	75	2,677
Capital Works in Progress	309,800	3,210	313,010
Biological Assets	26,457	-	26,457
Other Assets	4	-	4
Total Non-Current Assets	**9,185,782**	**373,466**	**9,559,248**
Total Assets	**9,209,951**	**388,051**	**9,598,002**
Current Liabilities			
Payables	34,967	4,171	39,138
Finance Leases	1,838	264	2,102
Employee Benefits	29,431	2,868	32,299
Other Provisions	-	97	97
Other Liabilities	1,371	416	1,787
Total Current Liabilities	**67,607**	**7,816**	**75,423**
Non-Current Liabilities			
Payables	63	1,153	1,216
Finance Leases	3,445	849	4,294
Employee Benefits	1,280	151	1,431
Other Provisions	11,831	-	11,831
Other Liabilities	-	1,556	1,556
Total Non-Current Liabilities	**16,619**	**3,709**	**20,328**
Total Liabilities	**84,226**	**11,525**	**95,751**
Net Assets	**9,125,725**	**376,526**	**9,502,251**

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 36 RESTRUCTURE OF ADMINISTRATIVE ARRANGEMENTS

Restructure of Administrative Arrangements 2014-15

Administrative Arrangements 2014 (No 1) Notifiable instrument NI2014-310 transferred ACT Property Group to the Chief Minister, Treasury and Economic Development Directorate effective 7 July 2014.

Administrative Arrangements 2014 (No 2) Notifiable instrument NI2014-654 transferred Canberra Connect to the Chief Minister, Treasury and Economic Development Directorate effective 15 December 2014.

Assets and Liabilities

The assets and liabilities transferred as part of the administrative arrangements at the dates of transfer were as follows:

	Transferred 2014-15 $'000
Assets	
Cash and Cash Equivalents	8,570
Receivables	5,611
Inventories	274
Assets Held for sale	134
Other Assets	1,864
Property, Plant and Equipment	370,802
Intangible Assets	1,832
Capital Works in Progress	3,210
Total Assets Transferred	**392,297**
Liabilities	
Payables	6,559
Interest-Bearing Liabilites	1,113
Employee Benefits	4,785
Other Provisions	97
Other Liabilities	1,981
Total Liabilities Transferred	**14,535**
Total Net Assets Transferred	**377,762**

Restructure of Administrative Arrangements 2013-14

There was no restructure of administrative arrangements related to the Directorate in 2013-14.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 37 FINANCIAL INSTRUMENTS

Details of the significant policies and methods adopted with respect to each class of financial asset and financial liability, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, are disclosed in Note 2: *'Summary of Significant Accounting Policies'*.

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.

As all financial assets and liabilities, except finance leases are held in non-interest bearing arrangements and the interest rate for finance leases is fixed and not variable, the Directorate is not significantly exposed to interest rate risk.

Sensitivity Analysis

A sensitivity analysis has not been undertaken for the interest rate risk of the Directorate 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 Directorate's credit risk is limited to the amount of the financial assets it holds net of any allowance for impairment. The Directorate expects to collect all financial assets that are not impaired.

At the end of the reporting period, the Directorate holds cash, cash held with the bank and cash equivalents and as such, the Directorate considers the credit risk associated with these financial assets to be low.

The Directorate manages the credit risk of receivables by regular review of the Aged Debtor Reports and referral to debt collection agencies where appropriate. Specific analysis of the debtor balances is carried out on a monthly basis and where necessary an allowance is raised in accordance with the Directorate's impairment policy. The results are reported to senior management on a monthly basis. There have been no changes in credit risk exposure since last reporting period.

Liquidity Risk

Liquidity risk is the risk that the Directorate will be unable to meet its financial obligations as they fall due that are settled by delivering cash or another financial asset. The Directorate's main financial obligations relating to financial instruments relate to the payment of employees, grants and the purchase of supplies and services.

The main source of cash to pay these obligations is appropriation from the ACT Government which is paid on a fortnightly basis during the year. The Directorate manages its liquidity risk through forecasting appropriation drawdown requirements to enable payment of anticipated obligations. In the event of urgent and unforeseen circumstances, Section 18 of the *Financial Management Act 1996* allows the Treasurer to authorise an appropriation from the Treasurer's Advance.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 37 FINANCIAL INSTRUMENTS - CONTINUED

Price Risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether these changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

The Directorate holds an immaterial amount of financial assets or liabilities that are subject to price risk and, as a result, is not considered to have any price risk. Accordingly, a sensitivity analysis has not been undertaken. The Directorate's exposure to price risk and the management of this risk has not changed since last reporting period.

Fair Value of Financial Assets and Liabilities

The carrying amounts and fair values of financial assets and liabilities at the end of the reporting period are:

	Carrying Amount 2015 $'000	Fair Value Amount 2015 $'000	Carrying Amount 2014 $'000	Fair Value Amount 2014 $'000
Financial Assets				
Cash and Cash Equivalents	16,573	16,573	20,871	20,871
Receivables	4,396	4,396	6,533	6,533
Total Financial Assets	**20,969**	**20,969**	**27,404**	**27,404**
Financial Liabilities				
Payables	2,266	2,266	10,785	10,785
Finance Leases	197	197	6,396	6,396
Total Financial Liabilities	**2,463**	**2,463**	**17,181**	**17,181**

Accrued revenue and expenses have been excluded as they do not meet the definition of a financial instrument.

Fair Value Hierarchy

The Directorate's financial assets and liabilities are measured, subsequent to initial recognition, at amortised cost and as such are not subject to the fair value hierarchy.

NOTE 37 FINANCIAL INSTRUMENTS – CONTINUED

The following table sets out the Directorate's maturity analysis for financial assets and liabilities as well as the exposure to interest rates, including the weighted average interest rates by maturity period as at 30 June 2015. All financial assets and liabilities which have a floating interest rate or are non-interest bearing will mature in one year or less. All amounts appearing in the following maturity analysis are shown on an undiscounted cash flow basis.

	Note No.	Weighted Average Interest Rate	Floating Interest Rate $'000	Fixed Interest Maturing In: 1 Year or Less $'000	Over 1 Year to 5 Years $'000	Over 5 Years $'000	Non-Interest Bearing $'000	Total $'000
Financial Instruments								
Financial Assets								
Cash and Cash Equivalents	20	-	-	-	-	-	16,573	16,573
Receivables	21	-	-	-	-	-	4,396	4,396
Total Financial Assets			**-**	**-**	**-**	**-**	**20,969**	**20,969**
Financial Liabilities								
Payables	29	-	-	-	-	-	2,266	2,266
Finance Leases	30	8.45%	183	28	-	-	-	211
Total Financial Liabilities			**183**	**28**	**-**	**-**	**2,266**	**2,477**
Net Financial (Liabilities)/Assets			**(183)**	**(28)**	**-**	**-**	**18,703**	**18,492**

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 37 FINANCIAL INSTRUMENTS – CONTINUED

The following table sets out the Directorate's maturity analysis for financial assets and liabilities as well as the exposure to interest rates, including the weighted average interest rates by maturity period as at 30 June 2014. All financial assets and liabilities which have a floating interest rate or are non-interest bearing will mature in one year or less. All amounts appearing in the following maturity analysis are shown on an undiscounted cash flow basis.

	Note No.	Weighted Average Interest Rate	Floating Interest Rate $'000	Fixed Interest Maturing In: 1 Year or Less $'000	Over 1 Year to 5 Years $'000	Over 5 Years $'000	Non-Interest Bearing $'000	Total $'000
Financial Instruments								
Financial Assets								
Cash and Cash Equivalents	20	-	-	-	-	-	20,871	20,871
Receivables	21	-	-	-	-	-	6,533	6,533
Total Financial Assets			**-**	**-**	**-**	**-**	**27,404**	**27,404**
Financial Liabilities								
Payables	29	-	-	-	-	-	10,785	10,785
Finance Leases	30	6.00%		2,402	4,539			6,941
Total Financial Liabilities			**-**	**2,402**	**4,539**	**-**	**10,785**	**17,726**
Net Financial (Liabilities)/Assets			**-**	**(2,402)**	**(4,539)**	**-**	**16,619**	**9,678**

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 37 FINANCIAL INSTRUMENTS - CONTINUED

	2015 $'000	2014 $'000
Carrying Amount of Each Category of Financial Asset and Financial Liability		
Financial Assets		
Loans and Receivables measured at Amortised Cost	4,396	6,533
Financial Liabilities		
Financial Liabilities measured at Amortised Cost	2,463	17,181

The Directorate does not have any financial assets in the 'Financial Assets at Fair Value through Profit and Loss' category, 'Available for Sale' category or the 'Held to Maturity' category and as such these categories are not included above. The Directorate also does not have any financial liabilities in the 'Financial Liabilities at Fair Value through Profit and Loss' category and as such this category is not included above.

NOTE 38 COMMITMENTS

Capital Commitments

Capital commitments contracted at reporting date that have not been recognised as liabilities, are payable as follows:

Capital Commitments

Payable:		
Within one year[a]	66,669	126,123
Later than one year but not later than five years[a]	67	38,230
Total Capital Commitments	**66,736**	**164,353**

a) The decrease in capital commitments is mainly due to the progressive completion of capital works for the Majura Parkway.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 38 COMMITMENTS - CONTINUED

Other Commitments

Other commitments contracted at reporting date that have not been recognised as liabilities, are payable as follows:

	2015 $'000	2014 $'000
Payable:		
Within one year	41,591	51,887
Later than one year but not later than five years	99,649	90,478
Later than five years	51,142	68,062
Total Other Commitments [a]	**192,382**	**210,427**

a) Other commitments include maintenance contracts for streetlighting, stormwater assets, road, resurfacing, waste management, mowing, graffiti removal, public place cleaning and general horticultural maintenance.

Operating Lease Commitments

The Directorate no longer has various non-cancellable operating leases for buildings in this year. The leases have varying terms, escalation clauses and renewal rights. There are no conditions in the lease agreements requiring the Directorate to restore the sites that the leased buildings are situated on. The operating lease agreements give the Directorate the right to renew the leases. Renegotiations of the leased terms occur on renewal of the leases. Operating Lease commitments in 2014-15 relate to the provision of ICT Services provided by Shared Services and vehicles by SG Fleet.

Non-Cancellable Operating Lease Commitments

Non-Cancellable operating commitments are commited as follows:

Payable:		
Within one year	5,844	29,429
Later than one year but not later than five years	8,012	75,821
Later than five years	19	48,541
Total Operating Lease Commitments [b]	**13,875**	**153,791**

b) The decrease in operating lease commitments is mainly due to the transfer of ACT Property Group to the Chief Minister, Treasury and Economic Development Directorate on 7 July 2014.

All amounts shown in the commitment note are inclusive of Goods and Services Tax.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 39 CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Contingent Liabilities

The Directorate is subject to various claims at the reporting date with the contingent liabilities being shown below:

	2015	2014
	$'000	$'000
Legal Claims[a]	330	385
Contaminated Sites[b]	81,050	80,200
Site Remediation Costs[c]	-	998
Total Contingent Liabilities	**81,380**	**81,583**

a) The ACT Government Solicitor is acting for the Directorate in relation to 66 individual unresolved matters of public liability as at 30 June 2015 (89 in 2013-14). The amount represents the excess on these claims as the Directorate is covered by the ACT Insurance Authority (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.

b) The Directorate owns 175 sites (173 in 2013-14) that have been identified as being contaminated land. The liability associated with the remediation of these sites is contingent on various factors, as discussed in Note 2 (af) (11) '*Significant Accounting Judgements and Estimates*'.

c) This contingency relates to potential site clean-up costs for ACT Property Group properties at 30 June 2014. The decrease in site remediation costs from last year is mainly due to the transfer of ACT Property Group of the Chief Minister, Treasury and Economic Development Directorate on 7 July 2014.

Contingent Assets

The only contingent assets as at the end of current and previous reporting period relate to the Directorate's insurance arrangements where reimbursement from ACTIA occurs (see Legal Claims above).

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 40 CASH FLOW RECONCILIATION

	2015 $'000	2014 $'000
(a) Reconciliation of Cash and Cash Equivalents at the End of the Reporting Period in the Cash Flow Statement to the Equivalent Items in the Balance Sheet		
Total Cash and Cash Equivalents Disclosed in the Balance Sheet	16,573	20,871
Cash and Cash Equivalents at the End of the Reporting Period as Recorded in the Cash Flow Statement	**16,573**	**20,871**
(b) Reconciliation of Operating (Deficit) to Net Cash Inflows from Operating Activities		
Operating (Deficit)	(54,571)	(72,021)
Add/(Less) Non-Cash Items		
Depreciation of Property, Plant and Equipment	141,513	149,111
Amortisation of Intangibles	482	646
Write-off/loss on Disposal of Assets	2,159	219
Expensing of Capital Works in Progress	39,424	17,372
Assets Transferred to Other ACT Government Entities	318	4,523
Assets Transferred from Other ACT Government Entities and Private Developers	(110,468)	(79,349)
Assets Located during Stocktake	(100)	(43)
Revaluation and Asset Adjustments	(32)	(358)
Other Non-Cash Items		
Revaluation Losses	133	-
Transfers as a Result of Administrative Arrangements	5,577	-
Add/(Less) Items Classified as Investing or Financing		
Net (Gain) on Disposal of Non-Current Assets	(235)	(381)
Gain from Derecognition of Finance Lease Liability	(4,633)	-
Loss on Derecognition of Motor Vehicles Under a Finance Lease	4,488	-
Cash Before Changes in Operating Assets and Liabilities	**24,055**	**19,719**
Changes in Operating Assets and Liabilities		
Decrease in Receivables	5,880	1,292
Decrease in Inventories	605	578
Decrease/(Increase) in Other Assets	2,479	(354)
(Decrease)/Increase in Payables	(6,623)	3,695
(Decrease)/Increase in Employee Benefits	(5,958)	3,230
(Decrease) in Other Liabilities	(1,439)	(335)
Net Changes in Operating Assets and Liabilities	**(5,056)**	**8,106**
Net Cash Inflows from Operating Activities	**18,999**	**27,825**
(c) Non-Cash Financing and Investing Activities		
Acquisition of Motor Vehicles by means of Finance Lease	1,078	3,354

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 41 EVENTS OCCURING AFTER BALANCE DATE

There were no significant events occurring after the balance date, which would affect the financial statements as at 30 June 2015.

NOTE 42 THIRD PARTY MONIES

The Directorate does not hold any monies on behalf of other entities in the current or previous reporting periods.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 43 BUDGETARY REPORTING

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: the line item actual amount accounts for more than 10% of the relevant associated category (Income, Expenses and Equity totals) or 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% of the budget for the financial statement line item.

Operating Statement Line Items	Actual 2014-15 $'000	Original Budget[1] 2014-15 $'000	Variance $'000	Variance %	Variance Explanation
Other Gains	115,549	142,679	(27,130)	(19.01)	Variance is due to lower than anticipated transfers of assets from the Land Development Agency and private developers due to delays in the land release program.

[1] Original Budget refers to the amounts presented to the Legislative Assembly in the original budgeted financial statements in respect of the reporting period (2014-15 Budget Statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 43 BUDGETARY REPORTING - CONTINUED

Balance Sheet Line Items	Actual 2014-15 $'000	Original Budget[1] 2014-15 $'000	Variance $'000	Variance %	Variance Explanation
Current Receivables	7,458	11,236	(3,778)	(33.62)	The variance is mainly due to the development of the original budget prior to the finalisation of the 2013-14 result.
Current Payables	25,112	32,787	(7,675)	(23.41)	The variance is mainly due to the timing of the payment of invoices at the end of the reporting period.
Non-Current Other Provisions	13,386	8,570	4,816	56.20	The variance is mainly due to an increment to the provision associated with expected future remediation costs as a result of the acceptance of Mr. Fluffy materials.
Statement of Changes in Equity					**These line items are covered in other financial statements**

[1] Original Budget refers to the amounts presented to the Legislative Assembly in the original budgeted financial statements in respect of the reporting period (2014-15 Budget Statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 43 BUDGETARY REPORTING – CONTINUED

Cash Flow Statement Line Items	Actual 2014-15 $'000	Original Budget[1] 2014-15 $'000	Variance $'000	Variance %	Variance Explanation
Employee	80,118	70,008	10,110	14.44	The higher than budgeted employee expenses is the result of a combination of factors including; Increased Comcare premiums ($2.4m), higher leave payments ($1.5m), and redundancy payments ($0.5m). The balance of the variance is the result of an increased use of employees to fill vacancies (lower number of contract staff).
Proceeds from Sale of Property, Plant and Equipment	1,133	-	1,133	100.00	The unbudgeted proceeds relate to the sale of motor vehicles that were under finance leases that matured during the year.
Purchase of Capital Works in Progress	168,468	188,894	(20,426)	(10.81)	The lower than budgeted purchase of capital works in progress is the result of a component of the funding relating to 65 Projects being deferred to future financial years.
Capital Injections	175,160	207,145	(31,985)	(15.44)	The lower than budgeted capital injections is the result of a component of the funding relating to 65 Projects being deferred to future financial years and undrawn funds for the Majura Parkway National Partnership project.
Capital Payments to ACTION	18,941	16,239	2,702	16.64	The variance between budget and actual is the result of an unbudgeted payment to reflect the timing of cash requirements for salaries and wages paid on 2 July 2015.
Payment of Transferred Cash Balances (Administrative Arrangements)	8,570	7,664	906	11.82	The higher than budgeted payment of transferred cash balances (administrative arrangements) is due to the transfer of Canberra Connect (not reflected in the budget) and a higher than expected cash balance for ACT Property Group.

[1] Original Budget refers to the amounts presented to the Legislative Assembly in the original budgeted financial statements in respect of the reporting period (2014-15 Budget Statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

TERRITORY AND MUNICIPAL SERVICES DIRECTORATE

TERRITORIAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2015

Territory and Municipal Services Directorate
Statement of Income and Expenses on Behalf of the Territory
For the Year Ended 30 June 2015

	Note No.	Actual 2015 $'000	Original Budget 2015 $'000	Actual 2014 $'000
Income				
Revenue				
Fees and Fines	45	16,601	19,102	14,943
Land Sale Revenue	46	45,133	76,790	49,953
Interest	47	2,530	2,107	2,128
Other Revenue	48	6	-	156
Total Revenue		64,270	97,999	67,180
Total Income		**64,270**	**97,999**	**67,180**
Expenses				
Supplies and Services	49	-	-	149
Transfer to Government	50	64,249	97,999	67,010
Other Expenses	51	21	-	21
Total Expenses		**64,270**	**97,999**	**67,180**
Operating Surplus/(Deficit)		**-**	**-**	**-**

The above Statement of Income and Expenses on Behalf of the Territory should be read in conjunction with the accompanying notes.

There are no output classes in Territorial.

Territory and Municipal Services Directorate
Statement of Assets and Liabilities on Behalf of the Territory
As at 30 June 2015

	Note No.	Actual 2015 $'000	Original Budget 2015 $'000	Actual 2014 $'000
Current Assets				
Cash and Cash Equivalents		-	486	-
Receivables	53	3,274	34,689	23,312
Total Current Assets		**3,274**	**35,175**	**23,312**
Total Assets		**3,274**	**35,175**	**23,312**
Current Liabilities				
Payables	54	3,274	35,175	23,312
Total Current Liabilities		**3,274**	**35,175**	**23,312**
Total Liabilities		**3,274**	**35,175**	**23,312**
Net Assets		**-**	**-**	**-**
Equity				
Accumulated Funds		-	-	-
Total Equity		**-**	**-**	**-**

The above Statement of Assets and Liabilities on Behalf of the Territory should be read in conjunction with the accompanying notes.

Net Assets and Total Equity has remained at nil, therefore a Statement of Change in Equity on Behalf of the Territory has not been prepared.

Territory and Municipal Services Directorate
Cash Flow Statement on Behalf of the Territory
For the Year Ended 30 June 2015

	Note No.	Actual 2015 $'000	Original Budget 2015 $'000	Actual 2014 $'000
Cash Flows from Operating Activities				
Receipts				
Fees and Fines		16,609	19,102	16,225
Goods and Services Tax Collected from Customers		1,677	-	1,527
Goods and Services Input Tax Credits from the Australian Taxation Office		-	-	1
Land Sales		65,135	80,378	35,820
Other Receipts		7	-	18
Interest Received		2,530	2,097	5,333
Total Receipts from Operating Activities		**85,958**	**101,577**	**58,924**
Payments				
Supplies and Services		149	-	-
Transfer of Territory Receipts to the ACT Government		84,143	100,942	57,918
Goods and Services Tax Remitted to the Australian Taxation Office		1,666	-	1,492
Other		-	635	-
Total Payments from Operating Activities		**85,958**	**101,577**	**59,410**
Net Cash (Outflows) from Operating Activities	56	**-**	**-**	**(486)**
Net (Decrease) in Cash and Cash Equivalents Held		-	-	(486)
Cash and Cash Equivalents at the Beginning of the Reporting Period		-	486	486
Cash and Cash Equivalents at the End of the Reporting Period	56	**-**	**486**	**-**

The above Cash Flow Statement on Behalf of the Territory should be read in conjunction with the accompanying notes.

Territory and Municipal Services Directorate
Territorial Note Index of the Financial Statements
For the Year Ended 30 June 2015

Note	44	Summary of Significant Accounting Policies - Territorial
	Income Notes	
Note	45	Fees and Fines - Territorial
Note	46	Land Sales Revenue - Territorial
Note	47	Interest - Territorial
Note	48	Other Revenue - Territorial
	Expenses Notes	
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Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 44 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - TERRITORIAL

All accounting policies are contained in Note 2: *Summary of Significant Accounting Policies*. The policies outlined in Note 2 apply to both the Controlled and Territorial Financial Statements.

The majority of Territorial revenues relate to land sales to the Land Development Agency (LDA) and fees associated with the acceptance of commercial and industrial waste to landfill.

NOTE 45 FEES AND FINES - TERRITORIAL

	2015 $'000	2014 $'000
Fees		
Fees for Regulatory Services[a]	16,593	14,916
Total Fees	**16,593**	**14,916**
Fines		
Other Fines	8	27
Total Fines	**8**	**27**
Total Fees and Fines	**16,601**	**14,943**

a) The increase in fees for regulatory services largely relates to commercial waste acceptance fees. These fees are driven by levels of activity in the commercial and industrial waste sector.

NOTE 46 LAND SALES REVENUE - TERRITORIAL

Land Sales Revenue		
Land Sales[a]	45,133	49,953
Total Land Sales Revenue	**45,133**	**49,953**

a) Land is sold to the LDA in accordance with the ACT Government's land release program (see Note 2 (af) (12) *Significant Accounting Judgement and Estimates*).

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 47 INTEREST - TERRITORIAL

	2015 $'000	2014 $'000
Interest Received		
Interest[a]	2,530	2,128
Total Interest Received	**2,530**	**2,128**

a) The LDA pays the Directorate interest relating to land held for sale. The charge is based on commercial interest rates applied for the holding period (see Note 2(af) (13) *Significant Accounting Judgement and Estimates)*.

NOTE 48 OTHER REVENUE - TERRITORIAL

Other Revenue

Other Revenue relates to the recovery of debts previously written off as uncollectable.

Other Revenue		
Other Revenue	6	156
Total Other Revenue	**6**	**156**

NOTE 49 SUPPLIES AND SERVICES - TERRITORIAL

Supplies and Services		
Carbon Permits[a]	-	149
Total Supplies and Services	**-**	**149**

a) In 2013-14 Commonwealth Clean Energy legislation required the purchase of a carbon permit for each tonne of greenhouse gas emitted from certain landfills. The Directorate was liable to purchase carbon permits on behalf of the ACT Government in relation to the Mugga Lane landfill site. The relevant tax legislation was repealed effective from the 1st July 2014. The Directorate is no longer liable to purchase carbon permits.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 50 TRANSFER TO GOVERNMENT - TERRITORIAL

Transfer to Government represents the funds collected by the Directorate on behalf of the Territory relating to land sales, waste collection fees and other fees, that is then transferred to the Territory Banking Account.

	2015 $'000	2014 $'000
Payments to the Territory Banking Account	64,249	67,010
Total Transfer to Government	**64,249**	**67,010**

NOTE 51 OTHER EXPENSES - TERRITORIAL

Impairment Losses and Write-offs from Trade Receivables (refer to Note 52 '*Waivers, Impairment Losses and Write-offs - Territorial*')	21	21
Total Other Expenses	**21**	**21**

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 52 WAIVERS, IMPAIRMENT LOSSES AND WRITE-OFFS - TERRITORIAL

Under Section 131 of the *Financial Management Act 1996* the Treasurer may, in writing, waive the right to payment of an amount payable to the Territory. In 2013-14 and 2014-15 the Directorate did not submit to the Treasurer any debt waivers.

A waiver is the relinquishment of a legal claim to a debt which the Directorate administers on behalf of the Territory. The write-off of a debt is the accounting action taken to remove a debt from the books but does not relinquish the legal right of the Directorate to recover the amount. The write-off of debts may occur for reasons other than waivers.

The impairment losses listed below have occurred during the reporting period for the Directorate.

	2015 $'000	2014 $'000
Impairment Loss from Trade Receivables		
Trade Receivables	-	-
Total Impairment Loss for Receivables	**-**	**-**
Total Impairment Losses	**-**	**-**

	No.	$'000	No.	$'000
Write-Offs				
Irrecoverable Debts	45	21	43	21
Total Write-Offs	**45**	**21**	**43**	**21**
Total Waivers, Impairment Losses and Write-offs	**45**	**21**	**43**	**21**

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 53 RECEIVABLES - TERRITORIAL

	2015 $'000	2014 $'000
Current Receivables		
Trade Receivables	2,395	2,936
Less: Allowance for Impairment Losses	(48)	(552)
	2,347	**2,384**
Accrued Revenue[a]	927	20,928
Total Current Receivables	**3,274**	**23,312**
Total Receivables	**3,274**	**23,312**

a) The balance of the accrued revenue represents Land Development Agency land sales, the decrease is mainly due to the delays in the land release program.

Ageing of Receivables

	Not Overdue	Overdue			Total
		Less than 30 Days	30 to 60 Days	Greater than 60	
	$'000	$'000	$'000	$'000	$'000
2015					
Not Impaired[b]					
Receivables	2,434	840	-	-	3,274
Impaired					
Receivables	-	38	-	10	48
2014					
Not Impaired[b]					
Receivables	22,209	1,038	12	53	23,312
Impaired					
Receivables	-	-	-	552	552

b) 'Not Impaired' refers to Net Receivables (that is Gross Receivables less Impaired Receivables).

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 53 RECEIVABLES – TERRITORIAL - CONTINUED

	2015 $'000	2014 $'000
Reconciliation of the Allowance for Impairment Losses		
Allowance for Impairment Losses at the Beginning of the Reporting Period	552	689
Additional Allowance Recognised	19	39
Reduction in Allowance from Amounts Recovered [c]	(6)	(156)
Reduction in Allowance from Amounts Written off	(517)	(20)
Allowance for Impairment Losses at the End of the Reporting Period	**48**	**552**

c) Amount included in bad debts recovered

Classification of ACT Government/Non-ACT Government Receivables		
Receivables with ACT Government Entities		
Trade Receivables	124	103
Accrued Revenue[d]	762	20,764
Total Receivables with ACT Government Entities	**886**	**20,867**
Receivables with Non-ACT Government Entities		
Trade Receivables	2,223	2,281
Accrued Revenue	165	164
Total Receivables with Non-ACT Government Entities	**2,388**	**2,445**
Total Receivables	**3,274**	**23,312**

d) Accrued revenue represents land sales to the Land Development Agency.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 54 PAYABLES - TERRITORIAL

	2015 $'000	2014 $'000
Current Payables		
Net Goods and Services Tax Payable	162	152
Accrued Expenses[a]	3,112	23,160
Total Current Payables	**3,274**	**23,312**
Total Payables	**3,274**	**23,312**

a) Accrued expenses represent the anticipated payment to the Territory Banking Account of Territorial revenues collected and receivable at the end of the reporting period relating to accrued land sales and fees and fines.

Payables are Aged as Follows:		
Not Overdue	3,274	23,312
Total Payables	**3,274**	**23,312**
Classification of ACT Government/Non-ACT Government Payables		
Payables with ACT Government Entities		
Accrued Expenses	3,112	23,005
Total Payables with ACT Government Entities	**3,112**	**23,005**
Payables with Non-ACT Government Entities		
Accrued Expenses	-	155
Net Goods and Services Tax Payable	162	152
Total Payables with Non-ACT Government Entities	**162**	**307**
Total Payables	**3,274**	**23,312**

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 55 FINANCIAL INSTRUMENTS - TERRITORIAL

Details of the significant policies and methods adopted with respect to each class of financial asset and financial liability, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised are disclosed in Note 2 *Summary of Significant Accounting Policies*.

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.

The Directorate currently has all of its financial assets and financial liabilities held in non-interest bearing arrangements. This means that the Directorate is not exposed to any movements in interest rates, and does not have any interest rate risk.

The annual interest rate relating to holding charges applied to the LDA is set by the ACT Government prospectively and has not changed throughout the year.

The Directorate's exposure to Interest Rate Risk and the management of this risk has not changed since the previous reporting period.

Sensitivity Analysis

A sensitivity analysis has not been undertaken for the interest rate risk of the Directorate as it is not exposed to any movements in interest rates.

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 held less any allowance for losses. 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.

The Directorate's exposure to credit risk and the management of this risk has not changed since the previous reporting period.

Liquidity Risk

Liquidity risk is the risk that the Directorate will be unable to meet its financial obligations as they fall due that are settled by delivering cash or another financial asset. The Directorate's main financial obligation relates to the transfer to the ACT Government of land sales revenue, interest revenue and waste acceptance fees. Due to the transfer processes in place, no liquidity risk arises.

The Directorate's exposure to liquidity risk and the management of this risk has not changed since the previous reporting period.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 55 FINANCIAL INSTRUMENTS – TERRITORIAL - CONTINUED

Price Risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices, whether these changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Directorate holds only cash and receivables which are not subject to changes in values, and as a result, is not considered to have any price risk. Accordingly, a sensitivity analysis of price risk has not been undertaken.

Fair Value of Financial Assets and Liabilities

The carrying amounts and fair values of financial assets and liabilities at balance date are:

	Note No.	Carrying Amount 2015 $'000	Fair Value 2015 $'000	Carrying Amount 2014 $'000	Fair Value 2014 $'000
Financial Assets					
Receivables	53	2,347	2,347	2,384	2,384
Total Financial Assets		**2,347**	**2,347**	**2,384**	**2,384**
Financial Liabilities					
Payables	54	-	-	-	-
Total Financial Liabilities		**-**	**-**	**-**	**-**

Accrued revenue and expenses have been excluded as they do not meet the definition of a financial instrument.

Fair Value Hierarchy

The Directorate's financial assets and liabilities are measured, subsequent to initial recognition, at amortised cost and as such are not subject to the fair value hierarchy.

NOTE 55 FINANCIAL INSTRUMENTS – TERRITORIAL - CONTINUED

The following table sets out the maturity analysis for financial assets and liabilities as well as the exposure to interest rates, including the weighted average interest rates by maturity period as at 30 June 2015. All financial assets and liabilities which are non-interest bearing will mature in 1 year or less. All amounts appearing in the following maturity analysis are shown on an undiscounted cash flow basis.

	Note No.	Weighted Average Interest Rate	Floating Interest Rate $'000	Fixed Interest Maturing In: 1 Year or Less $'000	Over 1 Year to 5 Years $'000	Over 5 Years $'000	Non-Interest Bearing $'000	Total $'000
Financial Instruments								
Financial Assets								
Receivables	53	-	-	-	-	-	2,347	2,347
Total Financial Assets			**-**	**-**	**-**	**-**	**2,347**	**2,347**
Financial Liabilities								
Net Financial Assets			**-**	**-**	**-**	**-**	**2,347**	**2,347**

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 55 FINANCIAL INSTRUMENTS - TERRITORIAL - CONTINUED

The following table sets out the Directorate's maturity analysis for financial assets and liabilities as well as the exposure to interest rates, including the weighted average interest rates by maturity period as at 30 June 2014. All financial assets and liabilities which are non-interest bearing will mature in 1 year or less. All amounts appearing in the following maturity analysis are shown on an undiscounted cash flow basis.

	Note No.	Weighted Average Interest Rate	Floating Interest Rate $'000	Fixed Interest Maturing In: 1 Year or Less $'000	Over 1 Year to 5 Years $'000	Over 5 Years $'000	Non-Interest Bearing $'000	Total $'000
Financial Instruments								
Financial Assets								
Receivables	53	-	-	-	-	-	2,384	2,384
Total Financial Assets			**-**	**-**	**-**	**-**	**2,384**	**2,384**
Financial Liabilities								
Net Financial Assets			**-**	**-**	**-**	**-**	**2,384**	**2,384**

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 55 FINANCIAL INSTRUMENTS – TERRITORIAL - CONTINUED

	2015 $'000	2014 $'000
Carrying Amount of Each Class of Financial Asset and Financial Liability		
Financial Assets		
Loans and Receivables Measured at Amortised Cost	2,347	2,384

The Directorate does not have any financial assets in the 'Financial Assets at Fair Value through Profit and Loss' category, 'Available for Sale' category or the 'Held to Maturity' category and as such these categories are not included above.

The Directorate does not have any financial liabilities in the 'Financial Liabilities Measured at Amortised Cost' or 'Financial Liabilities at Fair Value through Profit and Loss' categories and, as such are not included above.

NOTE 56 CASH FLOW RECONCILIATION - TERRITORIAL

(a) Reconciliation of Cash and Cash Equivalents at the End of the Reporting Period in the Cash Flow Statement on Behalf of the Territory to the Related Items in the Statement of Assets and Liabilities on Behalf of the Territory.

Total Cash and Cash Equivalents Disclosed on the Statement of Assets and Liabilities on Behalf of the Territory	-	-
Cash at the end of the Reporting Period as Recorded in the Cash Flow Statement on Behalf of the Territory	**-**	**-**

(b) Reconciliation of the Operating Surplus/(Deficit) to Net Cash Inflows from Operating Activities

Changes in Operating Assets and Liabilities		
Decrease/(Increase) in Receivables	20,038	(9,764)
(Decrease)/Increase in Payables	(20,038)	9,278
Net Changes in Operating Assets and Liabilities	**-**	**(486)**
Net Cash Inflows/(Outflows) from Operating Activities	**-**	**486**

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 57 COMMITMENTS - TERRITORIAL

The Directorate had no commitments contracted as at the current or previous reporting date in relation to its Territorial activities.

NOTE 58 CONTINGENT LIABILITIES AND CONTINGENT ASSETS - TERRITORIAL

There were no contingent liabilities or contingent assets as at 30 June 2015 (Nil in 2013-14).
There were no indemnities as at 30 June 2015 (Nil in 2013-14).

NOTE 59 EVENTS OCCURING AFTER BALANCE DATE - TERRITORIAL

There were no significant events occurring after the balance date, which would affect the financial statements at the reporting date.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 60 BUDGETARY REPORTING – TERRITORIAL

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: the line item actual amount accounts for more than 10% of the relevant associated category (Income, Expenses and Equity totals) or 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% of the budget for the financial statement line item.

Statement of Income and Expenses on Behalf of The Territory Line Items	Actual 2014-15 $'000	Original Budget[1] 2014-15 $'000	Variance $'000	Variance %	Variance Explanation
Fees and Fines	16,601	19,102	(2,501)	(13.09)	The lower than budgeted fees and fines relates to lower than expected levels of commercial/industrial and construction/demolition waste sent to landfill.
Land Sale Revenue	45,133	76,790	(31,657)	(41.23)	The lower than budgeted land sale revenue relates to delays in the land release program.
Transfer to Government	64,249	97,999	(33,750)	(34.44)	The lower than budgeted transfer to Government reflects the variations in revenues described above.

Statement of Assets and Liabilities on Behalf of The Territory Line Items	Actual 2014-15 $'000	Original Budget[1] 2014-15 $'000	Variance $'000	Variance %	Variance Explanation
Current Receivables	3,274	34,689	(31,415)	(90.56)	The lower than budgeted receivables relates to delays in the land release program.
Current Payables	3,274	35,175	(31,901)	(90.69)	The lower than budgeted payables relates to delays in the land release program.
Statement of Changes in Equity					These line items are covered in other financial statements.

[1] Original Budget refers to the amounts presented to the Legislative Assembly in the original budgeted financial statements in respect of the reporting period (2014-15 Budget Statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

Territory and Municipal Services Directorate
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

Note 60. BUDGETARY REPORTING – TERRITORIAL – CONTINUED

Cash Flow Statement on Behalf of the Territory Line Items	Actual 2014-15 $'000	Original Budget[1] 2014-15 $'000	Variance $'000	Variance %	Variance Explanation
Fees and Fines	16,609	19,102	(2,493)	(13.05)	The lower than budgeted fees and fines relates to lower than expected levels of commercial/industrial and construction/demolition waste sent to landfill.
Land Sales	65,135	80,378	(15,243)	(18.96)	The lower than budgeted land sales relates to delays in the land release program.
Transfer of Territory Receipts to the ACT Government	84,143	100,942	(16,799)	(16.64)	The lower than budgeted transfer of territory receipts to the ACT Government reflects the variations in revenues described above.

[1] Original Budget refers to the amounts presented to the Legislative Assembly in the original budgeted financial statements in respect of the reporting period (2014-15 Budget Statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

ACT Audit Office

AUDITOR-GENERAL AN OFFICER OF THE ACT LEGISLATIVE ASSEMBLY

INDEPENDENT AUDIT REPORT

ACTION

To the Members of the ACT Legislative Assembly

Report on the financial statements

The financial statements of ACTION for the year ended 30 June 2015 have been audited. These comprise the operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes.

Responsibility for the financial statements

The Director-General of the Territory and Municipal Services Directorate is responsible for the preparation and fair presentation of the financial statements in accordance with the *Financial Management Act 1996*. This includes responsibility for maintaining adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and the accounting policies and estimates used in the preparation of the financial statements.

The auditor's responsibility

Under the *Financial Management Act 1996;* I am responsible for expressing an independent audit opinion on the financial statements of ACTION.

The audit was conducted in accordance with Australian Auditing Standards to provide reasonable assurance that the financial statements are free of material misstatement.

I formed the audit opinion following the use of audit procedures to obtain evidence about the amounts and disclosures in the financial statements. As these procedures are influenced by the use of professional judgement, selective testing of evidence supporting the amounts and other disclosures in the financial statements, inherent limitations of internal control and the availability of persuasive rather than conclusive evidence, an audit cannot guarantee that all material misstatements have been detected.

Although the effectiveness of internal controls is considered when determining the nature and extent of audit procedures, the audit was not designed to provide assurance on internal controls.

The audit is not designed to provide assurance on the appropriateness of budget information included in the financial statements or to evaluate the prudence of decisions made by ACTION.

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Electronic presentation of the audited financial statements

Those viewing an electronic presentation of the financial statements should note that the audit does not provide assurance on the integrity of information presented electronically, and does not provide an opinion on any other information which may have been hyperlinked to or from this report. If users of the report are concerned with the inherent risks arising from the electronic presentation of information, they are advised to refer to the printed copy of the audited financial statements to confirm the accuracy of this electronically presented information.

Independence

Applicable independence requirements of Australian professional ethical pronouncements were followed in conducting the audit.

Audit opinion

In my opinion, the financial statements of ACTION for the year ended 30 June 2015:

(i) are presented in accordance with the *Financial Management Act 1996*, Australian Accounting Standards and other mandatory financial reporting requirements in Australia; and

(ii) present fairly the financial position of ACTION as at 30 June 2015 and the results of its operations and cash flows for the year then ended.

This audit opinion should be read in conjunction with other information disclosed in this report.

Dr Maxine Cooper
Auditor-General
9 September 2015

ACTION
Financial Statements
For the Year Ended 30 June 2015

Statement of Responsibility

In my opinion, the financial statements are in agreement with ACTION's accounts and records and fairly reflect the financial operations of ACTION for the year ended 30 June 2015 and the financial position of ACTION on that date.

Gary Byles
Director-General
Territory and Municipal Services Directorate

3 September 2015

ACTION
Financial Statements
For the Year Ended 30 June 2015

Statement by the Chief Finance Officer

In my opinion, the financial statements have been prepared in accordance with generally accepted accounting principles, and are in agreement with ACTION's accounts and records and fairly reflect the financial operations of ACTION for the year ended 30 June 2015 and the financial position of ACTION on that date.

Andrew Pedersen
Acting Chief Finance Officer
Territory and Municipal Services Directorate

3 September 2015

ACTION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 JUNE 2015

ACTION
Operating Statement
For the Year Ended 30 June 2015

	Note No.	Actual 2015 $'000	Original Budget 2015 $'000	Actual 2014 $'000
Income				
Revenue				
User Charges – ACT Government	4	106,626	107,173	102,675
User Charges – Non-ACT Government	4	23,455	24,008	22,480
Resources Received Free of Charge	5	409	-	389
Other Revenue	6	2,677	806	1,557
Total Revenue		133,167	131,987	127,101
Gains				
Other Gains	7	275	-	-
Total Gains		275	-	-
Total Income		**133,442**	**131,987**	**127,101**
Expenses				
Employee Expenses	8	85,608	86,829	81,724
Superannuation Expenses	9	9,644	9,296	9,451
Supplies and Services	10	36,992	36,105	36,798
Depreciation and Amortisation	11	10,950	10,231	10,377
Borrowing Costs	12	399	405	459
Loss on Revaluation of Buses	13	-	-	4,799
Other Expenses	14	877	99	1,020
Total Expenses		**144,470**	**142,965**	**144,628**
Income Tax Equivalents Expense	34	-	-	-
Operating (Deficit)		**(11,028)**	**(10,978)**	**(17,527)**
Other Comprehensive Income				
Items that will not be reclassified subsequently to profit or loss				
Net Increase/(Decrease) in Asset Revaluation Surplus	30	281	-	(11,062)
Total Other Comprehensive Income		**281**	**-**	**(11,062)**
Total Comprehensive (Deficit)		**(10,747)**	**(10,978)**	**(28,589)**

The above Operating Statement should be read in conjunction with the accompanying notes.

ACTION
Balance Sheet
As at 30 June 2015

	Note No.	Actual 2015 $'000	Original Budget 2015 $'000	Actual 2014 $'000
Current Assets				
Cash and Cash Equivalents	18	7,118	3,084	1,793
Receivables	19	3,336	2,963	3,398
Inventories	20	2,931	3,430	2,890
Assets Held for Sale	21	65	68	52
Other Assets	22	786	299	993
Total Current Assets		**14,236**	**9,844**	**9,126**
Non-Current Assets				
Property, Plant and Equipment	23	146,373	166,459	141,830
Intangible Assets	24	546	-	682
Capital Works in Progress	25	2,517	-	3,221
Total Non-Current Assets		**149,436**	**166,459**	**145,733**
Total Assets		**163,672**	**176,303**	**154,859**
Current Liabilities				
Payables	26	1,768	2,368	2,234
Interest-Bearing Liabilities	27	341	340	341
Finance Leases	27	-	215	181
Employee Benefits	28	21,718	20,027	20,590
Other Liabilities	29	3,349	2,505	2,830
Total Current Liabilities		**27,176**	**25,455**	**26,176**
Non-Current Liabilities				
Interest-Bearing Liabilities	27	2,386	2,387	2,727
Finance Leases	27	-	139	79
Employee Benefits	28	1,210	1,369	1,171
Total Non-Current Liabilities		**3,596**	**3,895**	**3,977**
Total Liabilities		**30,772**	**29,350**	**30,153**
Net Assets		**132,900**	**146,953**	**124,706**
Equity				
Accumulated Funds	30	99,957	103,230	92,044
Asset Revaluation Surplus	30	32,943	43,723	32,662
Total Equity		**132,900**	**146,953**	**124,706**

The above Balance Sheet should be read in conjunction with the accompanying notes.

ACTION
Statement of Changes in Equity
For the Year Ended 30 June 2015

	Note No.	Accumulated Funds Actual 2015 $'000	Asset Revaluation Surplus Actual 2015 $'000	Total Equity Actual 2015 $'000	Original Equity Budget 2015 $'000
Balance at 1 July 2014		**92,044**	**32,662**	**124,706**	**141,692**
Comprehensive Income					
Operating (Deficit)		(11,028)	-	(11,028)	(10,978)
Increase in the Asset Revaluation Surplus	30	-	281	281	-
Total Comprehensive (Deficit)/Income		**(11,028)**	**281**	**(10,747)**	**(10,978)**
Transactions Involving Owners Affecting Accumulated Funds					
Capital Payments from the Territory and Municipal Services Directorate		18,941	-	18,941	16,239
Total Transactions Involving Owners Affecting Accumulated Funds		**18,941**	**-**	**18,941**	**16,239**
Balance at 30 June 2015		**99,957**	**32,943**	**132,900**	**146,953**

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

ACTION
Statement of Changes in Equity - Continued
For the Year Ended 30 June 2015

	Note No.	Accumulated Funds Actual 2014 $'000	Asset Revaluation Surplus Actual 2014 $'000	Total Equity Actual 2014 $'000
Balance at 1 July 2013		**94,498**	**43,724**	**138,222**
Comprehensive Income				
Operating (Deficit)		(17,527)	-	(17,527)
Net (Decrease) in the Asset Revaluation Surplus	30	-	(11,062)	(11,062)
Total Comprehensive (Deficit)		**(17,527)**	**(11,062)**	**(28,589)**
Transactions Involving Owners Affecting Accumulated Funds				
Capital Payments from the Territory and Municipal Services Directorate		15,073	-	15,073
Total Transactions Involving Owners Affecting Accumulated Funds		**15,073**	**-**	**15,073**
Balance at 30 June 2014		**92,044**	**32,662**	**124,706**

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

ACTION
Cash Flow Statement
For the Year Ended 30 June 2015

	Note No.	Actual 2015 $'000	Original Budget 2015 $'000	Actual 2014 $'000
Cash Flows from Operating Activities				
Receipts				
User Charges – ACT Government		107,678	107,173	103,148
User Charges – Non-ACT Government		23,742	24,008	23,038
Goods and Services Tax Input Tax Credits from the Australian Taxation Office		6,176	2,185	5,757
Goods and Services Tax Collected from Customers		2,768	1,980	2,665
Commonwealth Government Grants		1,800	806	1,077
Total Receipts from Operating Activities		**142,164**	**136,152**	**135,685**
Payments				
Employees		84,184	89,190	80,669
Superannuation		9,704	9,295	9,440
Supplies and Services		36,649	32,603	36,351
Borrowing Costs		399	406	460
Goods and Services Tax Paid to Suppliers		6,159	2,171	5,905
Goods and Services Tax Remitted to the Australian Taxation Office		2,709	1,996	2,649
Other		318	99	424
Total Payments from Operating Activities		**140,122**	**135,760**	**135,898**
Net Cash Inflows/(Outflows) from Operating Activities	35	**2,042**	**392**	**(213)**
Cash Flows from Investing Activities				
Receipts				
Proceeds from Sale of Property, Plant and Equipment		47	-	162
Total Receipts from Investing Activities		**47**	**-**	**162**
Payments				
Purchase of Property, Plant and Equipment		15,220	13,436	13,595
Total Payment from Investing Activities		**15,220**	**13,436**	**13,595**
Net Cash (Outflows) from Investing Activities		**(15,173)**	**(13,436)**	**(13,433)**

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

ACTION
Cash Flow Statement - Continued
For the Year Ended 30 June 2015

	Note No.	Actual 2015 $'000	Original Budget 2015 $'000	Actual 2014 $'000
Cash Flows from Financing Activities				
Receipts				
Capital Payments from the Territory and Municipal Services Directorate		18,942	16,239	15,073
Total Receipts from Financing Activities		**18,942**	**16,239**	**15,073**
Payments				
Repayment of Borrowings		341	341	632
Repayment of Finance Lease Liabilities		144	-	131
Total Payment from Financing Activities		**485**	**341**	**763**
Net Cash Inflows from Financing Activities		**18,457**	**15,898**	**14,310**
Net Increase in Cash and Cash Equivalents		**5,325**	**2,854**	**663**
Cash and Cash Equivalents at the Beginning of the Reporting Period		1,793	230	1,130
Cash and Cash Equivalents at the End of the Reporting Period	35	**7,118**	**3,084**	**1,793**

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

ACTION
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For the Year Ended 30 June 2015

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ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 1 OBJECTIVES OF ACTION

Legal Form and Principal Place of Business

The Australian Capital Territory Internal Omnibus Network (ACTION) is a commercial operation within the Infrastructure, Roads and Public Transport Division of the Territory and Municipal Services Directorate. ACTION is a separate reporting entity with its own financial information, strategy and accountability measures.

ACTION's principal place of business is at Macarthur House, 12 Wattle Street, Lyneham, in the Australian Capital Territory (ACT).

Operations and Principal Activities

Public transport in the ACT is provided by ACTION and includes the following services:

- a public bus and school services network providing a range of express and route services to and from most suburbs;
- a special needs transport service providing door to door service for disadvantaged children in the ACT community;
- a charter bus service provided at commercial rates; and
- management of the ACT Rural Bus Contract.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The *Financial Management Act 1996* (*FMA*) requires ACTION to prepare annual financial statements.

The FMA and the *Financial Management Guidelines* issued under the Act, requires ACTION'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 Cash Flow Statement for the year;

(v) a summary of the significant accounting policies adopted for the year; and

(vi) such other statements as are necessary to fairly reflect the financial operations of ACTION during the year and its financial position at the end of the year.

These general-purpose financial statements have been prepared to comply with 'Generally Accepted Accounting Principles' (GAAP) as required by the FMA. The financial statements have been prepared in accordance with:

(i) Australian Accounting Standards; and

(ii) ACT Accounting and Disclosure Policies.

As disclosed in the Balance Sheet, as at 30 June 2015, ACTION's current liabilities ($27.2 million) exceeded its current assets ($14.2 million) by $13.0 million. These balances relate primarily to leave liabilities which is not considered to be immediately due for payment. This is not considered a liquidity risk as ACTION receives service payments from the ACT Government through the Territory and Municipal Services Directorate. This is consistent with whole-of-Government cash management regime, which requires excess cash balances to be held centrally rather than within individual agency bank accounts.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(a) Basis of Preparation - Continued

The financial statements have been prepared using the accrual basis of accounting, which recognises the effects of transactions and events when they occur. The financial statements have also been prepared according to the historical cost convention, except for assets such as those included in property, plant and equipment which have been valued at fair value in accordance with ACTION's revaluation policies.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is measured using the market approach, the cost approach or the income approach valuation techniques as appropriate. In estimating the fair value of an asset or liability, ACTION takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at measurement date.

The above approach to fair value measurement does not apply to leasing transactions within the scope of Australian Accounting Standard AASB 117 *Leases* or measurements that have some similarities to fair value but are not fair value, such as net realisable value in AASB 102 *Inventories* or value in use in AASB 136 *Impairment of Assets*.

For disclosure purposes fair value measurements are categorised into Level 1, 2 or 3 based on the extent to which the inputs to the valuation techniques are observable and the significance of the inputs to the fair value measurement in its entirety. 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 agency can access at the measurement date;
- Level 2 - inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and
- Level 3 - inputs for the asset or liability that are not based on observable market data (unobservable inputs) that are unobservable for particular assets or liabilities.

These financial statements are presented in Australian dollars, which is ACTION's functional currency.

ACTION is an individual reporting entity.

(b) The Reporting Period

These financial statements state the financial performance, changes in equity and cash flows of ACTION for the year ending 30 June 2015 together with the financial position of ACTION as at 30 June 2015.

(c) Comparatives Figures

Budget Figures

To facilitate a comparison with the Budget Papers, as required by the FMA, budget information for 2014-15 has been presented in the financial statements. Budget numbers in the financial statements are the original budget numbers that appear in the 2014-15 Budget Papers.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(c) Comparatives Figures – Continued

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 reclassification is provided.

(d) 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.

(e) Revenue Recognition

Revenue is recognised in the Operating Statement at the fair value of the consideration received or receivable. All revenue is recognised to the extent that it is probable that the economic benefits will flow to ACTION and the revenue can be reliably measured. In addition, the following recognition criteria must also be met before revenue is recognised:

ACT Government User Charges

User Charges – ACT Government includes service payments from the General Government Sector, concessional travel payments, special needs transport and recoveries from other ACT Government entities.

This revenue is recognised in the Operating Statement when ACTION has obtained control of the revenue, it is probable that the economic benefits will flow to ACTION and the amount of revenue can be reliably measured.

Non-ACT Government User Charges

User Charges – Non-ACT Government includes revenue from fares, charter, advertising and other receipts from non-ACT Government entities and is recognised when the amount of revenue can be measured reliably and it is probable that the economic benefits associated with the transaction will flow to ACTION.

Cash paid for MyWay tickets, prior to travel being undertaken, is initially recognised as revenue received in advance. Revenue for these prepaid tickets is recognised progressively as passengers use the prepaid tickets on the bus and the fare has been recorded through the ticketing system.

Revenue is not recognised in ACTION's financial statements if a fare is not collected by ACTION as it is not probable that the economic benefits associated with the transaction will flow to ACTION. This may occur when tickets are unable to be collected or a person is identified as exempt from paying a fare under the *Road Transport (Public Passenger Services) Regular Route Services Maximum Fares Determination*.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(f) Resources Received and Provided Free of Charge

Resources received free of charge are recorded as a revenue and expense in the Operating Statement at fair value. The revenue is separately disclosed under 'Resources Received Free of Charge', with the expense being recorded in the line item to which it relates. Goods and services received free of charge from ACT Government agencies are recorded as 'Resources Received Free of Charge', where as goods and services received free of charge from entities external to the ACT Government are recorded as donations. Services that are received free of charge are only recorded in the Operating Statement if they can be reliably measured and would have been purchased if not provided to ACTION free of charge.

(g) Repairs and Maintenance

ACTION undertakes cyclical maintenance on its plant and equipment, buildings and buses. Where the maintenance leads to an upgrade of the asset and increases the service potential of the existing buildings, buses or plant and equipment, the cost is capitalised. Maintenance expenses which do not increase the service potential of the asset are expensed.

(h) Borrowing Costs

Borrowing costs are expensed in the period in which they are incurred.

(i) Waivers of Debt

Debts that are waived under section 131 of the FMA are expensed during the year in which the right to payment was waived. Further details of waivers are disclosed at Note 15 *Waivers, Impairment Losses and Write-Offs*.

(j) Current and Non-Current Items

Assets and liabilities are classified as current or non-current in the Balance Sheet and in the relevant notes. Assets are classified as current where they are expected to be realised within 12 months after the reporting date. Liabilities are classified as current when they are due to be settled within 12 months after the reporting date or ACTION does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Assets or liabilities which do not fall within the current classification are classified as non-current.

(k) Impairment of Assets

At each reporting date, ACTION assesses 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 all assets are recognised as a decrease to 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.

An impairment loss is the amount by which the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the higher of the asset's 'fair value less costs of disposal' and its 'value in use'. An asset's 'value in use' is its depreciated replacement cost, where the asset would be replaced if ACTION were deprived of it. Non-financial assets that have previously been impaired are reviewed for possible reversal of impairment at each reporting date.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(l) Cash and Cash Equivalents

Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of change in value. For the purposes of the Cash Flow Statement and the Balance Sheet, cash includes cash at bank and cash on hand.

(m) Receivables

Accounts receivables (including trade and other receivables) are initially recognised at fair value and are subsequently measured at amortised cost, with any adjustments to the carrying amount being recorded in the Operating Statement.

Trade receivables arise in the normal course of selling goods and services to other agencies and to the public. Trade receivables are due for settlement within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

Other receivables arise outside the normal course of selling goods and services to other agencies and to the public. Other receivables are due for settlement within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

The ability to collect receivables is reviewed on an on-going basis. Receivables that are unable to be collected are written-off.

The allowance for impairment losses represents the amount of receivables ACTION estimates will not be repaid. The allowance for impairment losses is based on objective evidence and a review of overdue balances. ACTION considers the following is objective evidence of impairment:

(a) becoming aware of financial difficulties of debtors;

(b) default payments; or

(c) debts more than 90 days overdue.

The amount of the allowance is the difference between the asset's carrying amount and the present value of the estimated future cash flows, discounted at the original effective interest rate. Cash flows relating to short term receivables are not discounted if the effect of discounting is immaterial. The amount of the allowance is recognised in the Operating Statement. The allowance for impairment losses is written-off against the account when ACTION ceases taking action to collect the debt. Decisions to cease pursuing a debt are made following an assessment of the recoverability of the debt, the costs to continue to pursue the debt and the value of the debt.

Receivables that have been renegotiated because they are past due or impaired are accounted for based on the renegotiated terms.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(n) Inventories

Inventories are held for distribution and valued at weighted average cost and adjusted when applicable for any loss of service potential. Weighted average cost comprises the purchase price of inventories averaged over the number of units held for each inventory item. Trade discounts, rebates and other similar items are deducted in determining the costs of purchase. Any adjustments required for a loss in service potential are determined using the weighted average cost less the value of any impairment associated with the inventory items.

(o) Assets Held for Sale

Assets held for sale are assets that are available for immediate sale in their present condition, and their sale is highly probable.

Assets held for sale are measured at the lower of the carrying amount and fair value less costs to sell. An impairment loss is recognised for any initial or subsequent write down of the asset to fair value less cost to sell. Assets held for sale are not depreciated.

(p) Acquisition and Recognition of Property, Plant and Equipment

Property, plant and equipment is initially recorded at cost. Cost includes the purchase price, directly attributable costs and the estimated cost of dismantling and removing the item (where, upon acquisition, there is a present obligation to remove the item).

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 restructuring of administrative arrangements is measured at the transferor's book value.

Where payment for the property, plant and equipment is deferred beyond normal credit terms, the difference between its cash price equivalent and the total payment is measured as interest over the period of credit. The discount rate used to calculate the cash price equivalent is an asset specific rate.

The capitalisation threshold for property, plant and equipment is $5,000.

(q) Measurement of Property, Plant and Equipment After Initial Recognition

Property, plant and equipment is measured at fair value.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Fair value for land is measured using the market approach valuation technique. This approach uses prices and other relevant information generated by market transactions involving identical or similar assets.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(q) Measurement of Property, Plant and Equipment After Initial Recognition - Continued

Fair value for buildings, leasehold improvements, and community and heritage assets is measured by reference to the cost of replacing the remaining future economic benefits embodied in the asset (i.e. depreciated replacement cost). This is the cost approach valuation technique. Depreciated replacement cost is the current replacement cost of an asset less accumulated depreciation calculated on the basis of such cost to reflect the already consumed economic benefits, expired economic benefits or obsolescence of the asset. Current replacement cost is determined by reference to the cost of a substitute asset of comparable utility, the gross project size specifications or the historical cost, adjusted by relevant indices.

The valuation approach taken to determine the fair value of buses is based on the existence of a market for second-hand buses. The method used to value the bus fleet is as follows:

- for late model (1 to 9 years old) and Compressed Natural Gas (CNG) buses, as there is an absence of a secondary sales market, these buses have been valued using the depreciated replacement cost method; and
- for buses ten years or older, a market approach is used.

Fair value for plant and equipment is predominantly measured using the market valuation approach where a secondary sales market is shown to exist. Infrastructure and specialised plant and equipment such as fuel installations, CCTV, spray booths and bike racks are measured at fair value using the depreciated replacement cost as there is an absence of a secondary sales market.

All assets are revalued every 3 years. However, if at any time management considers that the carrying amount of an asset materially differs from its fair value then the assets' values are updated regardless of when the last valuation took place. Any accumulated depreciation relating to buildings, buses and 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.

(r) Intangible Assets

ACTION's intangible assets are comprised of internally generated software for internal use. Externally acquired software is recognised and capitalised when:

(a) it is probable that the expected future economic benefits attributable to the software will flow to ACTION;

(b) the cost of the software can be measured reliably; and

(c) the acquisition cost is equal to or exceeds $50,000.

Internally generated software is recognised when it meets the general recognition criteria outlined above and where it also meets the specific recognition criteria relating to intangible assets arising from the development phase of an internal project.

Capitalised software has a finite useful life. Software is amortised on a straight-line basis over its useful life, over a period not exceeding 5 years.

Intangible Assets are measured at cost.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(s) Depreciation and Amortisation of Non-Current Assets

Non-current assets with a limited useful life are systematically depreciated over their useful lives in a manner that reflects the consumption of their service potential. The useful life commences when an asset is ready for use. When an asset is revalued, it is depreciated or amortised over its newly assessed remaining useful life. Amortisation is used in relation to intangible assets and depreciation is applied to physical assets such as buildings, buses and plant and equipment. Land and the community and heritage asset have an unlimited useful life and are therefore not depreciated.

Leasehold improvements and motor vehicles under a finance lease 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.

Depreciation and amortisation for non-current assets is determined as follows:

Class of Asset	Depreciation/ Amortisation	Useful Life (Years)
Buildings	Straight Line	50
Leasehold Improvements	Straight Line	10
Buses	Straight Line	20-25
Plant and Equipment	Straight Line	2-20
Internally Generated Intangibles	Straight Line	5

The useful lives of all major assets held by ACTION are reassessed on an annual basis.

(t) Payables

Payables are a financial liability and 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 30 days after the invoice date.

Payables include trade payables, accrued expenses and other payables.

Trade payables represent the amount owing for goods and services received prior to the end of the reporting period for which an invoice has been received and entered into the whole of government finance system but remains unpaid at the end of the reporting period.

Accrued expenses represent goods and services provided by other parties during the period that are unpaid at the end of the reporting period where an invoice may not have been received, or if received, not entered into the whole of government finance system.

Other payables represent amounts payable by ACTION which do not directly relate to goods and services supplied to ACTION in the normal course of its operations.

(u) Interest-Bearing Liabilities

Interest-bearing liabilities 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.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(v) Leases

ACTION has entered into finance leases and operating leases.

Finance Leases

Finance leases effectively transfer to ACTION substantially all risks and rewards incidental to ownership of the assets under a finance lease. The title may or may not eventually be transferred. Finance leases are initially recognised as an asset and a liability at the lower of the fair value of the asset and the present value of the minimum lease payments with each being determined at the inception of the lease. The discount rate used to calculate the present value of the minimum lease payments is the interest rate implicit in the lease. Assets under a finance lease are depreciated over the shorter of the asset's useful life and lease term. Each lease payment is allocated between interest expense and a reduction in the lease liability.

Leased assets are depreciated on a straight-line basis. The depreciation is calculated after first deducting any residual values which remain for each leased asset. Lease liabilities are classified as current and non-current.

Operating Leases

Operating leases do not effectively transfer to ACTION substantially all the risks and rewards incidental to ownership. Operating lease payments are recorded as an expense in the Operating Statement on a straight line basis over the term of the lease.

Motor Vehicle Leasing Arrangements 2014-15

Changes were made to the whole-of-government motor vehicle leasing arrangements with SG Fleet as a result of which all such leases were classified as operating leases rather than finance leases from 23 April 2015. The leased vehicles held as Property, Plant and Equipment (under the previous finance lease arrangement with SG Fleet) were derecognised and the associated loss on the derecognition of the leased vehicle assets reflected under Other Expenses (refer to Note 14 *Other Expenses*). The corresponding finance lease liability (current and non-current) was also derecognised and the associated gain from the derecognition of the liability reflected under Other Gains (refer to Note 7 *Other Gains*). Accordingly, gross amounts for the loss on the derecognition of the leased vehicles and the gain on the derecognition of the finance lease liability have been reported separately rather than on a net basis, in these financial statements.

(w) Employee Benefits

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;
- long-term benefits such as long service leave and annual leave; and
- termination benefits.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(w) Employee Benefits - Continued

On-costs include annual leave, long service leave, superannuation and other costs that are incurred when employees take annual leave and long service leave.

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 twelve 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 2014-15 the rate used to estimate the present value of future payments is 101.0% (100.9% in 2013-14).

In 2014-15, the rate used to estimate the present value of future payments for long service leave is 104.2% (103.5% in 2013-14).

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 7 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 and assessment by an actuary. The Australian Government Actuary performed this assessment in May 2014. The assessment by an actuary is performed every 5 years. However it may be performed more frequently if there is a significant contextual change in the parameters underlying the 2014 report. The next actuarial review is expected to be undertaken by May 2019. Further information about this estimate is provided in Note 2(ac) *Significant Accounting Judgements and Estimates*.

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.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

(w) Employee Benefits – Continued

Conditional long service leave liabilities are classified as non-current because the agency has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

(x) Superannuation

Superannuation payments are made to the Territory Banking Account each fortnight, to cover ACTION's superannuation liability for the Commonwealth Superannuation Scheme (CSS) and the Public Sector Superannuation Scheme (PSS). This payment covers the CSS/PSS employer contribution but does not include the productivity component. The productivity component is paid directly to ComSuper by ACTION. The CSS and PSS are defined benefit superannuation plans, meaning that the defined benefits received by employees are based on the employee's years of service and average final salary.

Superannuation payments have also been made directly to superannuation funds for employees who are members of other superannuation accumulation schemes. This includes the Public Sector Superannuation Scheme Accumulation Plan (PSSAP) and schemes of employee choice. The CSS, PSS and PSSAP are all closed to new employees.

Superannuation employer contribution payments, for the CSS and PSS, are calculated by taking the salary level at an employee's anniversary date and multiplying it by the actuarially assessed nominal CSS or PSS employer contribution rate for each employee. The productivity component payments are calculated by taking the salary level, at an employee's anniversary and multiplying it by the employer contribution rate (approximately 3%) for each ACTION employee. Superannuation payments for PSSAP are calculated by taking the salary level, at an employee's anniversary date, and multiplying it by the appropriate employer contribution rate. Superannuation payments for fund of choice arrangements are calculated by taking an employee's salary each pay and multiplying it by the appropriate employer contribution rate.

The total Territory superannuation liability for the CSS, PSS, and ComSuper is recognised in the Chief Minister, Treasury and Economic Development Directorate's Superannuation Provision Account and the external schemes recognise the superannuation liability for the PSSAP and other schemes respectively. This superannuation liability is not recognised at an individual agency level.

The ACT Government is liable for the reimbursement of the emerging costs of benefits paid each year to members of the CSS and PSS in respect of the ACT Government service provided after 1 July 1989. These reimbursement payments are made from the Superannuation Provision Account.

(y) Equity Contributed by the ACT Government

Contributions made by the ACT Government through its role as owner of ACTION, are treated as contributions of equity. These contributions are transferred to ACTION through the Territory and Municipal Services Directorate.

(z) Insurance

Major risks are insured through the ACT Insurance Authority. The excess payable, under this arrangement, varies depending on each class of insurance held.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

(aa) Budgetary Reporting

Explanations of major variances between the 2014-15 original budget and the 2014-15 actual results are discussed in Note 38 *Budgetary Reporting*.

The definition of 'major variances' is provided in Note 2(ac) *Significant Accounting Judgements and Estimates – Budgetary Reporting.*

Original budget refers to the original budgeted financial statements presented to the Legislative Assembly in a form that is consistent with ACTION's annual financial statements. The 2014-15 budget numbers have not been audited.

Budgetary reporting is disclosed for financial statements with the exception of Statement of Changes in Equity as relevant line items are included in other financial statements.

(ab) Income Tax Equivalents

ACTION 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* and to account for the resulting amounts under the requirements of Australian Accounting Standard AASB 112: '*Income Taxes'*. ACTION has significant carry-forward tax losses that are unlikely to be recovered in the future.

ACTION is exempt from paying federal income tax, so no taxation is actually payable or any refund receivable.

ACTION has assessed that it is not probable that the tax benefits from net deferred tax assets relating to tax losses and temporary differences will be recouped in the future. Accordingly, ACTION has not recognised any net deferred tax assets.

(ac) Significant Accounting Judgements and Estimates

In the process of applying the accounting policies listed in this note, ACTION has made the following judgements and estimates that have the most significant impact on the amounts recorded in the financial statements:

Fair Value of Land and Buildings: ACTION has made a significant estimate regarding the fair value of its land and buildings. The property has been valued by adding the depreciated added value of all improvements to the site value.

Land has been valued by an independent valuer, using the market approach with reference to sales of similar properties.

Building values have been determined by an independent valuer through consideration of the cost to build with reference to the Rawlinsons Australian Construction Handbook 2014, the current age of improvements and the condition of these improvements.

Fair Value of Buses: ACTION has made a significant estimate regarding the fair value of its buses. The valuation approach taken is based on there being a market for second-hand buses. A sales comparison valuation approach has been adopted for all buses with the exception of some late model buses and CNG buses. In this situation, as there was an absence of evidence of secondary sales data these buses have been valued at depreciated replacement cost. Buses have been recorded at the fair value as determined by an independent valuer.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(ac) Significant Accounting Judgements and Estimates - Continued

Fair Value of Plant and Equipment: ACTION has made a significant estimate regarding the fair value of its plant and equipment. The fair value of items of plant and equipment has been determined by an independent valuer as the market value of the respective item, taking into account the total useful life of the item, and likely replacement costs.

Fair Value of Community and Heritage Asset: ACTION has made a significant estimate regarding the fair value of its community and heritage asset. The community and heritage asset has been recorded at fair value as determined by an independent valuer. In the absence of an active secondary market for assets of this type, fair value has been calculated based on replacement cost. This valuation uses significant judgement and estimates to determine fair value, including the appropriate indexation figure and quantum of assets held.

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. Further information on this estimate is provided in Note 2(w) *Employee Benefits*.

Estimation of Useful Lives of Property, Plant and Equipment: ACTION 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 Rodney Hyman Asset Services Pty Ltd and MMJ Valuation and Property Consultancy. The useful lives are re-assessed on an annual basis and any adjustments are made when considered necessary. Further disclosure concerning an asset's useful life can be found at Note 2(s) *Depreciation and Amortisation of Non-Current Assets*.

Accounting for Components of Buses: ACTION has made a significant judgement regarding the recognition and depreciation of each bus, including significant components. ACTION has assessed that the useful lives of significant components of each bus, such as the engine and transmission, are the same as the main component, the bus chassis. Therefore, ACTION accounts for each bus, including all significant components, as one asset and depreciates it over the assessed useful life.

Contingent Liabilities and Contingent Assets: ACTION has made a significant judgement in disclosing the contingent liabilities and contingent assets amounts based on an estimation provided by the ACT Government Solicitor. The ACT Government Solicitor's estimation of contingent liabilities is an estimate of the Territory's likely liability for legal claims against ACTION. The ACT Government Solicitor's estimation of contingent liabilities is also used in the estimation of the associated contingent asset on these claims payable, as a result of insurance coverage through the ACT Insurance Authority.

Allowance for Impairment of Receivables: ACTION has made a significant judgement in estimating the allowance for impairment of receivables. The allowance is based on reviews of overdue receivable balances and the amount of the allowance is recognised in the Operating Statement. Further details on the calculation of this estimate are outlined in Note 2(m) *Receivables*.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(ac) Significant Accounting Judgements and Estimates - Continued

Impairment of Non-Current Assets: ACTION has made a significant judgement regarding its impairment of its non-current assets by undertaking a process of reviewing any likely impairment factors. ACTION has made an assessment of any indication of impairment 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.

Impairment of Buses Not Used 'In Service': ACTION has made a significant judgement regarding its impairment of buses not included in its 'in service' bus fleet numbers. The size of ACTION's 'in service' bus fleet varies dependent on the number of buses required to meet peak service demands and the number of buses held as spare to meet this peak demand. Buses held as spare are used to service routes in the event of a scheduled bus being unavailable due to breakdown, accident or normal servicing requirements. ACTION has a physical bus fleet of 436 buses. ACTION's current bus network requires 416 of these buses to be 'in service' to meet peak demand requirements. In addition to the buses required to service the network, ACTION has allocated 3 older vehicles for training purposes. There are an additional 17 buses which are not required to deliver services as part of the current "in service" fleet and have been impaired as they no longer continue to be used to deliver services.

Replacement of Driver and Passenger Seats: ACTION has made a significant judgement regarding the recognition of expenditure on the replacement of driver and passenger seats on its buses. ACTION has determined that the nature of these items are similar to other parts used in maintaining the service functionality of its buses and accounts for these items as inventory, which is expensed at the time of fitting to the buses.

Budgetary Reporting: Significant judgements have been applied in determining what variances are considered as 'major variances' requiring explanations in Note 38 *Budgetary Reporting*. Variances are considered to be major variances if both of the following criteria are met:

- The line item is a significant line item: the line item actual amount accounts for more than 10% of the relevant associated category (Income, Expenses and Equity totals) or 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% for the budget for the financial statement line item.

Further information on this is provided in Note 2(aa) *Budgetary Reporting*.

(ad) Impact of Accounting Standards Issued but yet to be Applied

The following new and revised accounting standards and interpretations have been issued by the Australian Accounting Standards Board but do not apply to the current reporting period. These standards and interpretations are applicable to future reporting periods. ACTION does not intend to adopt these standards and interpretations early. Where applicable, these Australian Accounting Standards will be adopted from their application date.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(ad) Impact of Accounting Standards Issued but yet to be Applied – Continued

- AASB 9 Financial Instruments (December 2014) (application date 1 January 2018);

This standard supersedes AASB 139 *Financial Instruments: Recognition and Measurement*. The main impact of AASB 9 is that it will change the classification, measurement and disclosures of ACTION's financial assets. No material financial impact on ACTION is expected.

- AASB 15 Revenue from Contracts with Customers (application date 1 January 2017);

AASB 15 is the new standard for revenue recognition. It establishes a comprehensive framework for determining whether, how much and when revenue is recognised. It replaces AASB 111 Construction Contracts and AASB 118 Revenue. ACTION is currently assessing the impact of this standard and has identified there could be a potential impact on the timing of the recognition of revenue. At this stage ACTION is not able to estimate the impact of this new standard on its financial statements. ACTION will make a more detailed assessment of the impact over the next 12 months.

- AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127] (application date 1 January 2018);

This standard makes consequential amendments to a number of standards and interpretations as a result of the issuing of AASB 9 in December 2010. No material financial impact on ACTION is expected.

- AASB 2013-9 Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments Part C Financial Instruments [AASB 9 (December 2009), 2009-11, AASB 9 (December 2010) & 2010-7] (application date 1 Jan 2015);

Part C of this Omnibus standard defers the application of AASB 9 to 1 January 2017. The application date of AASB 9 was subsequently deferred to 1 January 2018 by AASB 2014-1. No material financial impact on ACTION is expected.

- AASB 2014-1 Amendments to Australian Accounting Standards – Part E Financial Instruments [AASB 1, 3, 4, 5,7,9 (December 2009), 9 (December 2010), 101, 102, 108, 112, 118, 120, 121, 132, 136, 137, 139, Interpretation 2, 5, 10, 12, 16, 19, and 107] (application date 1 January 2018);

Part E of this standard defers the application of AASB 9 to 1 January 2018. No material financial impact on ACTION is expected.

- AASB 2014-4 Amendments to Australian Accounting Standards – Clarification of Acceptable Method of Depreciation and Amortisation [AASB 116 & 138] (application date 1 January 2016);

This standard introduces a rebuttable presumption that the use of revenue based amortisation for intangible assets is inappropriate and clarifies that revenue based depreciation for property, plant and equipment cannot be used. The adoption of this standard has no financial impact for ACTION as depreciation and amortisation are not based on the generation of revenue, they are based on the consumption of future economic benefits.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(ad) Impact of Accounting Standards Issued but yet to be Applied – Continued

- AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15 [AASB 1, 3, 4, 9 (December 2009) (December 2010), 101, 102, 112, 116, 132, 134, 134, 137, 138, 139, 140, 1023, 1038, 1039, 1049, 1053, 1056, Interpretation 12, 127, 132, 1031, 1038 & 1052] (application date 1 January 2017);

This standard makes consequential amendments to a number of standards and interpretations as a result of the issuing of AASB 15. ACTION is assessing the potential impact of AASB 15.

- AASB 2014-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2014) [AASB 1, 2, 3, 4, 5, 7, 13, 101, 102, 108, 110, 112, 120, 121, 123, 128, 132, 133, 136, 137, 139, 1023, 1038, 1049, Interpretation 2, 5, 10, 12, 16, 19 &127] (application date 1 January 2018);

This standard makes consequential amendments to a number of standards and interpretations as a result the issuing of AASB 9 (December 2014). No material financial impact on ACTION is expected.

- AASB 2014-8 Amendments to Australian Accounting Standards arising from AASB 9 (December 2014) – Application of AASB 9 (December 2009) and AASB 9 (December 2010) (application date 1 January 2015);

This standard makes amendments to AASB 9 (December 2009) and AASB 9 (December 2010) such that for annual reporting periods beginning on or after 1 January 2015, an entity may apply AASB 9 (December 2009) or AASB 9 (December 2010). ACTION does not intend to early adopt these standards and there is no financial impact.

- AASB 2014-9 Amendments to Australian Accounting Standards – Equity Method in Separate Financial Statements [AASB 1, 127 & 128] (application date 1 January 2016);

This standard makes amendments to allow entities to use the equity method of accounting for investments in subsidiaries, joint ventures and associates in their separate financial statements. There is no financial impact on ACTION.

- AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture [AASB 10 & 128] (application date 1 January 2016);

This standard makes amendments to address an inconsistency between the requirements in AASB 10 and those in AASB 128 (August 2011), in dealing with the sale or contribution of assets between an investor and its associate or joint venture. There is no financial impact on ACTION.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(ad) Impact of Accounting Standards Issued but yet to be Applied – Continued

- 2015-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101 [AASB 7, 101, 134 & 1049] (application date 1 January 2016); and

These amendments relate to disclosure only and there is no financial impact on ACTION.

- 2015-3 Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality [AASB 6, 10, 11, 12, 107, 108, 110, 111, 117, 123, 127, 128, 129, 133, 141, 1004, 1039, 1053, and 1054] (application date 1 January 2015).

This standard gives effect to the withdrawal of AASB 1031 Materiality and deletes references to AASB 1031 in the Australian Accounting Standards. There is no financial impact on ACTION.

NOTE 3 CHANGE IN ACCOUNTING ESTIMATES

Change in Accounting Policy

ACTION had no changes in Accounting Policy during the reporting period.

Change in Accounting Estimates

ACTION had no changes in accounting estimates during the reporting period.

Correction of Prior Period Errors

ACTION had no correction of prior period errors during the reporting period.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 4 USER CHARGES

User Charges - ACT Government revenue is derived from the provision of bus services to the community as a whole. ACTION receives service payments from the ACT Government through the Territory and Municipal Services Directorate, concessional travel payments through the Chief Minister, Treasury and Economic Development Directorate, special needs transport payments through the Education and Training Directorate, and revenue for charter services where ACTION buses are hired by ACT Government directorates.

User Charges - Non-ACT Government revenue is derived from fare revenue, charter services, advertising and other commercial arrangements.

	2015 $'000	2014 $'000
User Charges - ACT Government		
Service Payments from the General Government Sector[a]	95,993	92,257
Concessional Travel Payments	7,882	7,685
Special Needs Transport[b]	2,245	2,412
Charter	397	249
Recoveries from Other ACT Government Agencies	109	72
Total User Charges - ACT Government	**106,626**	**102,675**
User Charges - Non-ACT Government		
Fares[c]	22,333	21,453
Charter	573	477
Advertising	549	550
Total User Charges - Non-ACT Government	**23,455**	**22,480**
Total User Charges	**130,081**	**125,155**

a) The increase in services payments is due to increased funding for workers compensation premium and the pay rise resulting from the ACTION Enterprise Agreement, the funding of improved weekend services in new suburbs and the operation of the community transport co-ordination centre.

b) The decrease in special needs transport revenue reflects the lower funding received from the Education and Training Directorate.

c) The increase in fares reflects the half year impact of the January 2015 fares increase and a higher proportion of adult trips in the patronage profile.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 5 RESOURCES RECEIVED FREE OF CHARGE

Resources received free of charge relate to goods and/or services being provided free of charge from other agencies within the ACT Government.

	2015 $'000	2014 $'000
Revenue from ACT Government Entities		
Legal Services	29	8
Other Resources Received Free of Charge[a]	380	381
Total Resources Received Free of Charge	**409**	**389**

a) ACTION utilises the Territory Radio Network on its bus fleet from the Emergency Services Agency free of charge.

NOTE 6 OTHER REVENUE

Other Revenue relates to insurance and other recoveries.

Revenue from ACT Government Entities		
Other	213	52
Total Other Revenue from ACT Government Entities	**213**	**52**
Revenue from Non-ACT Government Entities		
Grants Received from the Commonwealth[a]	2,110	1,070
Workers' Compensation Insurance Reimbursements[b]	346	427
Other	8	8
Total Other Revenue from Non-ACT Government Entities	**2,464**	**1,505**
Total Other Revenue	**2,677**	**1,557**

a) Commonwealth grants comprise Fuel Tax Credits. The increase in 2014-15 is the result of a one off claim for prior year credits ($1.0m).

b) Workers' compensation insurance reimbursements relates to reimbursements received from ACTION's workers' compensation insurer for salary expenses incurred in previous financial years.

NOTE 7 OTHER GAINS

Other gains refer to income which is not part of ACTION's core activities, and mainly include profit on sale of assets or assets recognised for the first time. Other gains are distinct from other revenue, as other revenue arises from the core activities of ACTION.

Gain from Derecognition of Finance Leases[a]	275	-
Total Other Gains	**275**	-

a) The net impact of the gross gain of $0.27 million on the derecognition of the finance lease liability and the gross loss of $0.26 million on the derecognition of the leased vehicles (refer to Note 14 *Other Expenses*) was a net gain of $0.01 million. Note 2(z) *Summary of Significant Accounting Polices – Leases* also refers.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 8 EMPLOYEE EXPENSES

	2015 $'000	2014 $'000
Wages and Salaries [a]	62,338	61,165
Annual Leave Expense	4,826	4,543
Long Service Leave Expense	1,733	1,375
Workers' Compensation Insurance Premium[b]	10,913	9,294
Payroll Tax	5,296	5,072
Termination Expense[c]	329	-
Other Employee Benefits and On-Costs	173	275
Total Employee Expenses	**85,608**	**81,724**

a) The increase in wages and salaries expenses reflects the pay rise under the ACTION and Territory and Municipal Services Directorate (TAMSD) 2013-17 Enterprise Agreement, increased service delivery on weekends and the operation of the community transport co-ordination centre which has been partially offset by staff savings initiatives implemented in 2014-15.

b) ACTION's workers' compensation insurance premium increased in 2014-15, reflecting increased wages and salaries and an increased contribution rate.

c) Termination expense is the result of restructuring within ACTION's head office.

NOTE 9 SUPERANNUATION EXPENSES

Superannuation Contributions to the Territory Banking Account	5,551	5,695
Productivity Benefit	932	862
Superannuation Payment to ComSuper (for the PSSAP)	205	198
Superannuation to External Providers	2,956	2,696
Total Superannuation Expenses[a]	**9,644**	**9,451**

a) Superannuation expenses have remained constant relative to increased employee expenses due to a greater number of employees contributing to external superannuation providers with lower superannuation contribution rates.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 10 SUPPLIES AND SERVICES

	2015 $'000	2014 $'000
(i) Administrative Expenses		
Insurance[a]	3,740	4,109
Contractors and Consultants[b]	2,515	1,941
Rent and Utility Charges	1,335	1,230
Systems and Computing Costs	1,265	1,074
Repairs and Maintenance[c]	1,222	822
Communications	532	673
Staff Development[d]	351	263
Security Expenses	349	415
Printing and Stationery	99	68
Other	459	371
Total Administrative Expenses	**11,867**	**10,966**
(ii) Operating Expenses		
Fuel[e]	12,556	13,534
Bus Maintenance Expenses	6,836	6,415
Insurance of Buses	2,051	2,081
Other Bus Running Expenses	1,632	1,958
Operating Lease Payments	466	479
Rural School Services	460	495
Support Vehicles and Fuel Charges[f]	333	203
Advertising, Promotions and Agents Commissions	284	204
Uniforms	260	266
Insurance Settlement	247	197
Total Operating Expenses	**25,125**	**25,832**
Total Supplies and Services	**36,992**	**36,798**

a) The decrease in insurance expenses is primarily due to lower public liability claims including compulsory third party claims.

b) The increase in contractors and consultants is the result of the cost of a feasibility study in respect of ACTION's depot requirements in 2014-15 and contract resources for depot canteens.

c) The increase in repairs and maintenance is the result of increased repairs owing to ageing infrastructure at the bus depots (including roads and grounds).

d) The increase in staff development expenses is related to the training of additional drivers for the new network and part year delivery of the driver update training program.

e) The decrease in fuel expenses reflects the average lower fuel prices during 2014-15.

f) The increase in support vehicles expenses is a result of the leases on vehicles being converted from finance to operating leases.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 11 DEPRECIATION AND AMORTISATION

	2015 $'000	2014 $'000
Depreciation		
Buildings	1,113	1,026
Buses[a]	6,160	6,025
Plant and Equipment[b]	3,523	3,325
Leasehold Improvements	18	1
Total Depreciation	**10,814**	**10,377**
Amortisation		
Intangible Assets - Internally Developed Software[c]	136	-
Total Amortisation	**136**	**-**
Total Depreciation and Amortisation	**10,950**	**10,377**

a) Depreciation on buses increased due to the addition of 30 new buses into ACTION's service fleet during 2014-15. These buses represent part of a 90 bus replacement program funded in the 2012-13 Budget. This has been partially offset by the downward revaluation of the bus fleet in 2013-14.

b) The increase in plant and equipment depreciation is the result of new equipment purchases during 2014-15 under the workshop equipment strategic asset management plan.

c) Intangible assets amortisation relates to fuel system software which was capitalised in 2013-14.

NOTE 12 BORROWING COSTS

Interest Expense on Borrowings	386	439
Finance Charges on Finance Leases	13	20
Total Borrowing Costs	**399**	**459**

NOTE 13 LOSS ON REVALUATION OF BUSES

Loss on Revaluation of Buses[a]	-	4,799
Total Loss on Revaluation of Buses	**-**	**4,799**

a) The loss in 2013-14 is due to the revaluation of ACTION's bus fleet, as part of a three year cycle, which was performed at 30 June 2014.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 14 OTHER EXPENSES

	2015 $'000	2014 $'000
Loss on Sale of Assets	32	165
Loss on Derecognition of Motor Vehicles Under a Finance Lease[a]	265	-
Waivers, Impairment Losses and Write-offs (refer to Note 15)[b]	263	21
Other ACT Government Charges and Taxes	226	203
Capital Works Expensed[c]	91	631
Total Other Expenses	**877**	**1,020**

a) The net impact of the gross loss of $0.26 million on the derecognition of the leased vehicles and the gross gain of $0.27 million on the derecognition of the finance lease liability (refer to Note 7 *Other Gains*) and was a net gain of $0.01 million. Note 2(z) *Summary of Significant Accounting Polices – Leases* also refers.

b) Impairment losses are the result of an assessment of ACTION's bus fleet ($0.07 million) and debtors ($0.01 million) and where the future benefits of the relevant asset are unlikely to be received an impairment loss is recognised.

Write offs in 2014-15 ($0.18 million) are comprised predominantly of display screens on buses ($0.14 million) which became obsolete upon the introduction of the NXTBUS passenger real time information system and irrecoverable debts ($0.03 million).

c) Capital works expensed in 2013-14 related primarily to work undertaken at the Woden bus depot and this project was completed in 2013-14.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 15 WAIVERS, IMPAIRMENT LOSSES AND WRITE-OFFS

Under Section 131 of the *Financial Management Act 1996* (FMA) the Treasurer may, in writing, waive the right to payment of an amount payable to the Territory. A waiver is the relinquishment of a legal claim to a debt. ACTION did not request the Treasurer's approval to waive any debts in 2014-15 (Nil in 2013-14).

The write-off of a debt is the accounting action taken to remove a debt from the books but does not relinquish the legal right of ACTION to recover the amount. The write-off of debts may occur for reasons other than waivers.

The impairment losses and write offs listed below have occurred during the reporting period for ACTION.

	2015		2014	
	No.	$'000	No.	$'000
Impairment Losses				
Impairment Losses from Receivables				
Trade Receivables	11	35	6	10
Trade Receivables - Impairment Losses Written Back		(23)		(49)
Total Impairment Losses from Receivables	**11**	**12**	**6**	**(39)**
Impairment Loss from Inventory				
Inventory	-	-	-	41
Total Impairment Losses from Inventory	-	-	-	41
Impairment Loss from Property, Plant and Equipment				
Buses	17	67	-	-
Total Impairment Loss from Property, Plant and Equipment	17	67	-	-
Total Net Impairment Losses	**28**	**79**		**2**
Write-Offs				
Asset Write-Offs	17	153	-	-
Losses or Deficiencies in Public Monies	-	-	3	1
Irrecoverable Debts	6	31	10	18
Total Write-Offs	**23**	**184**	**13**	**19**
Total Net Impairment Losses and Write-Offs	**51**	**263**	**19**	**21**

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 16 ACT OF GRACE PAYMENTS

There were no Act of Grace Payments made during the current or previous reporting period pursuant to section 130 of the *Financial Management Act 1996*.

NOTE 17 AUDITOR'S REMUNERATION

Auditor's remuneration consists of financial audit services provided to ACTION by the ACT Audit Office.

	2015 $'000	2014 $'000
Audit Fees Paid or Payable to the ACT Audit Office	122	110
Total Audit Fees	**122**	**110**

No other services were provided by the ACT Audit Office.

NOTE 18 CASH AND CASH EQUIVALENTS

ACTION holds two bank accounts. In 2013-14, as part of the whole-of-government banking arrangements, ACTION transitioned bank accounts from the Commonwealth Bank to Westpac Banking Corporation. ACTION does not receive any interest on these accounts.

Cash at Bank[a]	6,993	1,699
Cash on Hand	125	94
Total Cash and Cash Equivalents	**7,118**	**1,793**

a) The increase in cash at bank is mainly due to additional funding ($2.8 million) for salaries and wages, fuel tax credit windfall ($0.7 million), an increase in revenue received in advance ($0.5 million) and lower interest and capital repayment on loans ($0.4 million).

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 19 RECEIVABLES

Trade receivables arise from the sale of tickets to registered agents and the provision of charter and special needs transport services.

	2015 $'000	2014 $'000
Current Receivables		
Trade Receivables	1,722	889
Less: Allowance for Impairment Losses	(42)	(30)
	1,680	**859**
Accrued Revenue	1,228	1,381
Net Goods and Services Tax Receivable	417	494
Other Current Receivables	11	664
Total Current Receivables	**3,336**	**3,398**

Ageing of Receivables

	Not Overdue	Over Due			Total
		Less than 30 Days	30 to 60 Days	Greater than 60 Days	
	$'000	$'000	$'000	$'000	$'000
2015					
Not Impaired [a]					
Receivables	3,272	17	-	47	3,336
Impaired					
Receivables	-	-	-	42	42
2014					
Not Impaired [a]					
Receivables[b]	3,363	18	-	17	3,398
Impaired					
Receivables	-	-	-	30	30

a) 'Not Impaired' refers to Net Receivables (that is Gross Receivables less Impaired Receivables).

b) Receivables in excess of 60 days include amounts owing for accident damage ($0.03 million). These debts are being followed up in accordance with ACTION's debt collection procedures. However ACTION expects a number of these debts may not be collected and has impaired these in accordance with generally accepted accounting principles. The remaining impaired receivables relates to a fringe benefits tax recovery from a former employee.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 19 RECEIVABLES - CONTINUED

	2015 $'000	2014 $'000
Reconciliation of the Allowance for Impairment Losses		
Allowance for Impairment Losses at the Beginning of the Reporting Period	30	69
Additional Allowance Recognised	35	10
Reduction in Allowance resulting from a Write-Back against Receivables	(3)	(38)
Reduction in Allowance from Amounts Written off	(20)	(11)
Allowance for Impairment Losses at the End of the Reporting Period	**42**	**30**
Classification of ACT Government/Non-ACT Government		
Receivables from ACT Government Entities		
Net Trade Receivables	1,609	795
Accrued Revenue	677	1,206
Other Receivables	-	18
Total Receivables from ACT Government Entities	**2,286**	**2,019**
Receivables from Non-ACT Government Entities		
Net Trade Receivables	71	64
Accrued Revenue	551	175
Net Goods and Services Tax Receivable	417	494
Other Receivables	11	646
Total Receivables from Non-ACT Government Entities	**1,050**	**1,379**
Total Receivables	**3,336**	**3,398**

NOTE 20 INVENTORIES

Current Inventories		
Spare Parts	2,662	2,507
Inventory Work in Progress	300	174
Fuel	277	368
Current Inventories[a]	**3,239**	**3,049**
Less: Allowance for Obsolete Inventories	(308)	(159)
Total Current Inventories	**2,931**	**2,890**

a) Inventories classified as expenses during 2014-2015 amounted to $6.8 million ($6.4 million in 2013-14) and are recognised in Note 10 *Supplies and Services*.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 21 ASSETS HELD FOR SALE

ACTION has classified a number of buses and one motor vehicle which have been retired from use as at 30 June 2015, and are held pending disposal through sale process, as assets held for sale.

	2015 $'000	2014 $'000
Buses Held for Sale	45	52
Plant and Equipment Held for Sale	20	-
Total Assets Held for Sale	**65**	**52**
Reconciliation of Assets Held for Sale		
Assets Held for Sale at the Beginning of the Reporting Period	52	67
Transfers from Plant and Equipment	61	251
Sales	(48)	(258)
Impairment Adjustment	-	(8)
Total Assets Held for Sale	**65**	**52**

Fair Value Hierarchy

Details of ACTION's assets held for sale at fair value and information about the Fair Value Hierarchy as at 30 June 2015 are as follows:

2015

	Classification According to Fair Value Hierarchy			
	Level 1 $'000	Level 2 $'000	Level 3 $'000	Total $'000
Assets Held for Sale at Fair Value				
Plant and Equipment		20	-	20
Buses	-	45	-	45
	-	**65**	**-**	**65**

Details of ACTION's assets held for sale at fair value and information about the Fair Value Hierarchy as at 30 June 2014 are as follows:

2014

	Classification According to Fair Value Hierarchy			
	Level 1 $'000	Level 2 $'000	Level 3 $'000	Total $'000
Assets Held for Sale at Fair Value				
Buses	-	52	-	52
	-	**52**	**-**	**52**

The Fair Value Hierarchy is discussed in Note 23 *Property, Plant and Equipment*.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 22 OTHER ASSETS

	2015 $'000	2014 $'000
Current Other Assets		
Prepayments[a]	786	993
Total Current Other Assets	**786**	**993**

a) ACTION's industrial staff are paid on a fortnightly basis and the timing of the actual disbursement results in the recognition of a prepayment.

NOTE 23 PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment includes the following classes of assets – land, buildings, leasehold improvements, buses, plant and equipment and heritage asset. Property, plant and equipment does not include assets held for sale.

- *Land* includes leasehold land at Tuggeranong and Belconnen bus depots.
- *Buildings* include bus depots and land improvements. Land improvements are additions to areas of land that increase the utility of the land and have a limited useful life and are depreciated e.g parking lots or retaining walls.
- *Leasehold improvements* represent capital expenditure incurred in relation to leased assets. ACTION has fit-outs in its leased buildings.
- *Buses*.
- *Plant and equipment* includes motor vehicles under a finance lease, furniture and fittings, workshop plant and equipment, office equipment, the radio communication system and smartcard ticketing equipment.
- *Heritage assets* are defined as those non-current assets that the ACT Government intends to preserve indefinitely because of their unique historical, cultural or environmental attributes. A common feature of heritage assets is that they cannot be replaced and they are not usually available for sale or for redeployment. The heritage asset held by ACTION is a bus.

LAND AND BUILDINGS		
Land at Fair Value	13,250	13,250
Total Written Down Value of Land	**13,250**	**13,250**
Buildings at Fair Value[a]	21,722	20,876
Less: Accumulated Depreciation	(1,113)	-
Total Written Down Value of Buildings	**20,609**	**20,876**
Total Written Down Value of Land and Buildings	**33,859**	**34,126**

a) The increase in buildings is due to the refurbishment of workshop and depot buildings.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 23 PROPERTY, PLANT AND EQUIPMENT - CONTINUED

	2015 $'000	2014 $'000
LEASEHOLD IMPROVEMENTS		
Leasehold Improvements at Fair Value[b]	192	142
Less: Accumulated Depreciation	(19)	(1)
Total Written Down Value of Leasehold Improvements	**173**	**141**
BUSES		
Buses at Fair Value[c]	101,741	88,829
Less: Accumulated Depreciation	(6,135)	-
Total Written Down Value of Buses	**95,606**	**88,829**
PLANT AND EQUIPMENT		
Plant and Equipment at Fair Value[d]	16,763	24,664
Less: Accumulated Depreciation	(48)	(5,940)
Total Written Down Value of Plant and Equipment	**16,715**	**18,724**
HERITAGE AND COMMUNITY ASSET		
Heritage Asset at Fair Value	20	10
Total Heritage and Community Asset at Fair Value	**20**	**10**
Total Written Down Value of Property, Plant and Equipment	**146,373**	**141,830**

b) The increase in leasehold improvements is due to the refurbishment of the Tuggeranong bus interchange.

c) The increase in buses is a result of the purchase of 30 rigid Scania Euro 6 buses.

d) The decrease in plant and equipment at fair value reflects the outcome of the revaluation undertaken in 2014-15 by Mr Cameron Dunsford from Rodney Hyman Asset Services Pty Ltd (RHAS). The revaluation adjustment was an increment however this was more than offset by the year to date depreciation at the time of the revaluation.

Valuation of Property, Plant and Equipment

RHAS performed an independent valuation of buses as at 30 June 2014. Buses will be revalued again in June 2017.

Mr Phil Green (Certified Practising Valuer) from MMJ Valuation and Property Consultancy performed an independent valuation of land and buildings as at 30 June 2014. Land and buildings will be revalued again in June 2017.

Plant and equipment and heritage assets were revalued as at 30 June 2015 by RHAS.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 23 PROPERTY, PLANT AND EQUIPMENT - CONTINUED

	2015 $'000	2014 $'000
Carrying Amount of Assets under a Finance Lease		
Plant and Equipment under a Finance Lease[e]	-	312
Accumulated Depreciation of Plant and Equipment under a Finance	-	(59)
Total Written Down Value of Assets under a Finance Lease	**-**	**253**

e) Due to a change in the whole of government vehicles leasing arrangements with SG Fleet on 23 April 2015, all such leases for ACTION are classified as operating leases rather than finance leases from 23 April 2015.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 23 PROPERTY, PLANT AND EQUIPMENT - CONTINUED

Reconciliation of Property, Plant and Equipment

The following table shows the movement of Property, Plant and Equipment during 2014-15.

	Land $'000	Buildings $'000	Leasehold Improvements $'000	Buses $'000	Plant and Equipment $'000	Heritage and Community Assets $'000	Total $'000
Carrying Amount at the Beginning of the Reporting Period	13,250	20,876	141	88,829	18,724	10	**141,830**
Additions	-	846	50	13,059	1,701	-	**15,656**
Assets Classified as Held for Sale	-	-	-	(55)	(20)	-	**(75)**
Revaluation Increment recognised in Other Comprehensive Income	-	-	-	-	271	10	**281**
Depreciation	-	(1,113)	(18)	(6,160)	(3,523)	-	**(10,814)**
Disposals	-	-	-	-	(170)	-	**(170)**
Impairment Losses Recognised in the Operating (Deficit)	-	-	-	(67)	-	-	**(67)**
Other Movements	-	-	-	-	(268)	-	**(268)**
Carrying Amount at the End of the Reporting Period	**13,250**	**20,609**	**173**	**95,606**	**16,715**	**20**	**146,373**

NOTE 23 PROPERTY, PLANT AND EQUIPMENT - CONTINUED

Reconciliation of Property, Plant and Equipment

The following table shows the movement of Property, Plant and Equipment during 2013-14.

	Land $'000	Buildings $'000	Leasehold Improvements $'000	Buses $'000	Plant and Equipment $'000	Heritage and Community Assets $'000	Total $'000
Carrying Amount at the Beginning of the Reporting Period	28,975	16,674	-	89,629	17,142	10	**152,430**
Additions	-	565	142	10,267	4,976	-	**15,950**
Assets Classified as Held for Sale	-	-	-	(251)	-	-	**(251)**
Revaluation Increment/(Decrement) Recognised in Other Comprehensive Income	(15,725)	4,663	-	-	-	-	**(11,062)**
Revaluation (Decrement) Recognised in Operating (Deficit)	-	-	-	(4,791)	-	-	**(4,791)**
Depreciation	-	(1,026)	(1)	(6,025)	(3,325)	-	**(10,377)**
Disposals	-	-	-	-	(69)	-	**(69)**
Carrying Amount at the End of the Reporting Period	**13,250**	**20,876**	**141**	**88,829**	**18,724**	**10**	**141,830**

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 23 PROPERTY, PLANT AND EQUIPMENT – CONTINUED

Fair Value Hierarchy

ACTION is required to classify property, plant and equipment into a fair value hierarchy that reflects the significance of the inputs used in determining their 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 ACTION 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 ACTION's property, plant and equipment at fair value and information about the fair value hierarchy as at 30 June 2015 are as follows:

	Classification According to Fair Value			
	Level 1 $'000	Level 2 $'000	Level 3 $'000	Total $'000
Property, Plant and Equipment at Fair Value				
Land	-	13,250	-	13,250
Buildings	-	-	20,609	20,609
Leasehold Improvements	-	-	173	173
Buses	-	2,601	93,005	95,606
Plant and Equipment	-	348	16,367	16,715
Heritage and Community Assets	-	20	-	20
	-	**16,219**	**130,154**	**146,373**

Details of ACTION's property, plant and equipment at fair value and information about the fair value hierarchy as at 30 June 2014 are as follows:

	Classification According to Fair Value			
	Level 1 $'000	Level 2 $'000	Level 3 $'000	Total $'000
Property, Plant and Equipment at Fair Value				
Land	-	13,250	-	13,250
Buildings	-	-	20,876	20,876
Leasehold Improvements	-	-	141	141
Buses	-	3,348	85,481	88,829
Plant and Equipment	-	-	18,724	18,724
Heritage and Community Assets	-	-	10	10
	-	**16,598**	**125,232**	**141,830**

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 23 PROPERTY, PLANT AND EQUIPMENT – CONTINUED

Transfers between Categories

ACTION has transferred the heritage and community assets of $0.02 million and several plant and equipment assets of $0.35 million from level 3 to level 2 on 30 June 2015 as result of the valuation process.

Valuation Techniques, Inputs and Processes

Level 2 Valuation Techniques and Inputs

Valuation Technique: the valuation technique used to value land is the market approach that reflects recent transaction prices for similar properties (comparable in location and size)

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 Australian Capital Territory Plan and the National Capital Plan, where applicable, as well as current zoning.

Level 3 Valuation Techniques and Inputs

Valuation Technique: Buildings and Leasehold Improvements were considered specialised assets by the valuer and measured using the cost approach that reflects 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.

Inputs: In determining the value of buildings, leasehold improvements, plant and equipment 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 ACTION.

Combined Level 2 and Level 3 Techniques

Valuation Technique: Valuation for buses uses both the market and cost techniques, depending on the age and type of bus.

Inputs: Depending on the existence or absence of secondary market activity for buses less than or greater than 10 years old, either cost or market factors, such as market transactions of comparable vehicles and replacement cost, are considered in valuing the fleet.

There has been no change to the above valuation techniques during the year.

Transfers between fair value levels are recognised on the date of the event or change in circumstances that caused the transfer.

Fair value for plant and equipment is predominantly measured using the market valuation approach where a secondary sales market is shown to exist. Infrastructure and specialised plant and equipment such as fuel installations, CCTV, spray booths and bike racks are measured at fair value using the depreciated replacement cost as there is an absence of a secondary sales market.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 23 PROPERTY, PLANT AND EQUIPMENT – CONTINUED

Fair Value measurements using significant unobservable inputs (level 3)

2015	Buildings $'000	Leasehold Improvements $'000	Buses $'000	Plant and Equipment $'000	Heritage and Community Assets $'000
Fair Value at the Beginning of the Reporting Period	20,876	141	85,481	18,724	10
Additions	846	50	13,059	1,701	-
Assets Classified as Held for Sale	-	-	-	(20)	-
Revaluation Increments Recognised in Other Comprehensive Income	-	-	-	271	10
Depreciation	(1,113)	(18)	(5,535)	(3,523)	-
Disposals	-	-	-	(170)	-
Transfer to Level 2	-	-	-	(348)	(20)
Other Movements	-	-	-	(268)	-
Fair Value at the End of the Reporting Period	**20,609**	**173**	**93,005**	**16,367**	**-**

NOTE 23 PROPERTY, PLANT AND EQUIPMENT – CONTINUED

Fair Value measurements using significant unobservable inputs (level 3)

2014	Buildings $'000	Leasehold Improvements $'000	Buses $'000	Plant and Equipment $'000	Heritage and Community Assets $'000
Fair Value at the Beginning of the Reporting Period	16,674	-	83,513	17,142	10
Additions	565	142	10,267	4,976	-
Revaluation Decrement Recognised in Operating (Deficit)	-	-	(3,078)	-	-
Revaluation Increments Recognised in Other Comprehensive Income	4,663	-	-	-	-
Depreciation	(1,026)	(1)	(5,221)	(3,325)	-
Disposals	-	-	-	(69)	-
Fair Value at the End of the Reporting Period	**20,876**	**141**	**85,481**	**18,724**	**10**

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 23 PROPERTY, PLANT AND EQUIPMENT – CONTINUED

Information about significant unobservable inputs (level 3) in fair value measurements

Item	Fair Value as at 30 June		Significant Unobservable Inputs	Range of Unobservable Inputs (Weighted Average)		Relationship of Unobservable Inputs to Fair Value
	2015 $000	2014 $000		2015	2014	
Valuation Technique: Depreciated Replacement Cost						
Buildings	20,609	20,876	Construction cost per sqm	$500 - $2,100 per sqm	$500 - $2,100 per sqm	Higher cost increases fair value
			% of economic benefit consumed	25% - 50%	25% - 50%	Higher percentage decreases fair value
Leasehold Improvements	173	141	Replacement cost of new asset	$192,000	$141,000	Higher cost increases fair value
			Remaining useful life	10 years	10 years	Higher remaining life increases fair value
			Total useful life	10 years	10 years	Higher useful life increases fair value
Buses	93,005	85,481	Replacement cost of new bus	$432,000-$702,000	$432,000-$702,000	Higher cost increases fair value
			Remaining useful life	10-19 years	10-19 years	Higher remaining life increases fair value
			Total useful life	20 years	20 years	Higher useful life increases fair value
Plant and Equipment	16,367	18,724	Replacement cost of new asset	$1,000-$8,265,640	$750-$2,737,000	Higher cost increases fair value
			Remaining useful life	0.5-14 years	0.5-19 years	Higher remaining life increases fair value
			Total useful life	3-20 years	3-20 years	Higher useful life increases fair value

Assets where current use is not highest and best use

ACTION considers that the current use of all Property, Plant and Equipment is the highest and best use of those assets.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 24 INTANGIBLE ASSETS

ACTION has internally generated software.

	2015 $'000	2014 $'000
Computer Software		
Internally Generated Software		
Computer Software at Cost	682	682
Less: Accumulated Amortisation	(136)	-
Total Internally Generated Software	**546**	**682**
Total Intangible Assets	**546**	**682**

Reconciliation of Intangible Assets
The following table shows the movement of Intangible Assets.

Carrying Amount at the Beginning of the Reporting Period	682	-
Additions[a]	-	682
Amortisation	(136)	-
Carrying Amount at the End of the Reporting Period	**546**	**682**

a) ACTION developed fuel monitoring software in 2013-14.

NOTE 25 CAPITAL WORKS IN PROGRESS

Capital Works in Progress are assets being constructed over a period of time in excess of the present reporting period. Capital Works in Progress are not depreciated as ACTION is not currently deriving any economic benefit from them.

Buses[a]	1,984	3,076
Fuel Facilities	522	-
Major Bus Components Held	-	145
Other	11	-
Total Capital Works in Progress	**2,517**	**3,221**

a) Progress payments are made as part of the bus replacement program.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 25 CAPITAL WORKS IN PROGRESS - CONTINUED

Reconciliation of Capital Works in Progress

The following table shows the movement of Capital Works in Progress during 2014-15.

	Buildings Works in Progress $'000	Leasehold Improvements Works in Progress $'000	Buses Works in Progress $'000	Plant and Equipment Works in Progress $'000	Software Works in Progress $'000	Total $'000
Carrying Amount at the Beginning of the Reporting Period	-	-	3,076	145	-	3,221
Additions	845	50	11,992	3,110	-	15,997
Capital Works in Progress Completed and Transferred to Property, Plant and Equipment	(845)	(50)	(13,061)	(1,502)	-	(15,458)
Capital Works in Progress Completed and Transferred to Expenses	-	-	(23)	(1,220)	-	(1,243)
Carrying Amount at the End of the Reporting Period	**-**	**-**	**1,984**	**533**	**-**	**2,517**

NOTE 25 CAPITAL WORKS IN PROGRESS - CONTINUED

Reconciliation of Capital Works in Progress

The following table shows the movement of Capital Works in Progress during 2013-14.

	Buildings Works in Progress $'000	Leasehold Improvements Works in Progress $'000	Buses Works in Progress $'000	Plant and Equipment Works in Progress $'000	Software Works in Progress $'000	Total $'000
Carrying Amount at the Beginning of the Reporting Period	**-**	**-**	**3,409**	**3,520**	**336**	**7,265**
Additions	565	142	9,962	2,185	346	13,200
Capital Works in Progress Completed and Transferred to Property, Plant and Equipment	(565)	(142)	(10,267)	(4,947)	(682)	(16,603)
Capital Works in Progress Completed and Transferred to Expenses	-	-	(28)	(613)	-	(641)
Carrying Amount at the End of the Reporting Period	**-**	**-**	**3,076**	**145**	**-**	**3,221**

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 26 PAYABLES

	2015 $'000	2014 $'000
Current Payables		
Trade Payables[a]	-	248
Other Payables	43	43
Accrued Expenses[b]	1,725	1,943
Total Current Payables	**1,768**	**2,234**
Payables are aged as followed		
Not Overdue	1,768	2,234
Total Payables	**1,768**	**2,234**
Classification of ACT Government/Non-ACT Government Payables		
Payables with ACT Government Entities		
Other Payables	43	43
Accrued Expenses	398	331
Total Payables with ACT Government Entities	**441**	**374**
Payables with Non-ACT Government Entities		
Trade Payables	-	248
Accrued Expenses	1,327	1,612
Total Payables with Non-ACT Government Entities	**1,327**	**1,860**
Total Payables	**1,768**	**2,234**

a) The decrease in trade payables is due to ACTION paying all invoices on hand before 30 June 2015.

b) The decrease in accrued expenses in 2014-15 reflects reduced capital accrual of $0.4m ($0.7m in 2013-14).

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 27 INTEREST-BEARING LIABILITIES AND FINANCE LEASES

ACTION has Commonwealth Government borrowings that were obtained at the time of self-government and are being repaid through principal and interest payments to the Territory Banking Account, which then pays the Commonwealth Government. The fixed interest rate for these borrowings is 12.57% and the principal will be fully repaid during 2022-23.

Due to a change in whole of government car leasing arrangements with SG Fleet on 23 April 2015, all such leases for ACTION are classified as operating leases rather than finance leases from 23 April 2015.

	2015 $'000	2014 $'000
Current Interest-Bearing Liabilities		
Secured		
Finance Leases	-	181
Total Current Finance Leases	**-**	**181**
Unsecured		
Commonwealth Borrowings (Land and Buildings Original Loan)	341	341
Total Current Borrowings	**341**	**341**
Total Current Interest-Bearing Liabilities	**341**	**522**
Non-Current Interest-Bearing Liabilities		
Secured		
Finance Leases	-	79
Total Non-Current Finance Leases	**-**	**79**
Unsecured		
Commonwealth Borrowings (Land and Buildings Original Loan)	2,386	2,727
Total Non-Current Borrowings	**2,386**	**2,727**
Total Non-Current Interest-Bearing Liabilities	**2,386**	**2,806**
Total Interest-Bearing Liabilities	**2,727**	**3,328**

Secured Liability

ACTION's finance lease liability was effectively secured because if ACTION defaults, the assets under a finance lease revert to the lessor.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 27 INTEREST-BEARING LIABILITIES AND FINANCE LEASES - CONTINUED

	2015 $'000	2014 $'000
Finance Leases		
Finance lease commitments are payable as follows:		
Within one year	-	189
Later than one year but not later than five years	-	82
Minimum Lease Payments	**-**	**271**
Less: Future Finance Lease Charges	-	(11)
Amount Recognised as a Liability	**-**	**260**
Total Present Value of Minimum Lease Payments	**-**	**260**
The present value of the minimum lease payments are as follows:		
Within one year	-	181
Later than one year but not later than five years	-	79
Total Present Value of Minimum Lease Payments	**-**	**260**
Classification on the Balance Sheet		
Interest-Bearing Liabilities		
Current Interest-Bearing Liabilities	341	341
Non-Current Interest-Bearing Liabilities	2,386	2,727
	2,727	**3,068**
Finance Leases		
Current Finance Leases	-	181
Non-Current Finance Leases	-	79
Total Interest-Bearing Liabilities	**2,727**	**3,328**

Credit Facilities

There are no formal credit facilities in place for ACTION with the Territory's appointed transactional bank.

If ACTION's bank account goes into overdraft throughout the year, ACTION is not charged interest. However, the overdraft position is required to be rectified as soon as possible. ACTION's bank account did not go into overdraft throughout the 2014-15 financial year.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 28 EMPLOYEE BENEFITS

	2015 $'000	2014 $'000
Current Employee Benefits		
Annual Leave	7,457	6,956
Long Service Leave	13,252	12,577
Accrued Wages and Salaries[a]	865	1,042
Other Benefits	145	15
Total Current Employee Benefits	**21,719**	**20,590**
Non-Current Employee Benefits		
Long Service Leave	1,210	1,171
Total Non-Current Employee Benefits	**1,210**	**1,171**
Total Employee Benefits	**22,929**	**21,761**
Estimate of when Leave is Payable[b]		
Estimated Amount Payable within 12 Months		
Annual Leave	7,457	6,956
Long Service Leave	1,164	1,187
Accrued Salaries	865	1,042
Other Benefits	145	15
Total Employee Benefits Payable within 12 Months	**9,631**	**9,200**
Estimated Amount Payable after 12 Months		
Long Service Leave	13,298	12,561
Total Employee Benefits Payable after 12 Months	**13,298**	**12,561**
Total Employee Benefits	**22,929**	**21,761**

As at 30 June 2015, ACTION employed 831 full-time equivalent (FTE) staff. There were 827 FTE staff as at 30 June 2014.

a) The decrease in accrued wages and salary reflects the days owing at the end of the financial year.
b) The estimate of long service leave payable is based on an average of long service leave taken in the last three years; annual leave is assumed to be payable within 12 months, based on work practices.

NOTE 29 OTHER LIABILITIES

Current Other Liabilities		
Revenue Received in Advance[a]	3,349	2,830
Total Current Other Liabilities	**3,349**	**2,830**

a) Revenue received in advance represents credit balances on MyWay cards for prepaid travel which are yet to be used and recognised as revenue. The increase in this liability reflects higher balances on MyWay cards and more cards on issue.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 30 EQUITY

	2015 $'000	2014 $'000
Total Equity at the End of the Reporting Period		
Accumulated Funds	99,957	92,044
Asset Revaluation Surplus	32,943	32,662
Total Equity	**132,900**	**124,706**

Movements In Asset Revaluation Reserve during the Reporting

Asset Revaluation Surplus
The Asset Revaluation Surplus is used to record the increments and decrements in the value of Property, Plant and Equipment.

Land Revaluation Surplus		
Balance at the Beginning of the Reporting Period	9,050	24,775
(Decrement) on Revaluation	-	(15,725)
Balance at the End of the Reporting Period	**9,050**	**9,050**
Building Revaluation Surplus		
Balance at the Beginning of the Reporting Period	20,061	15,398
Increment on Revaluation	-	4,663
Balance at the End of the Reporting Period	**20,061**	**20,061**
Heritage and Community Asset Revaluation Surplus		
Balance at the Beginning of the Reporting Period	-	-
Increment on Revaluation[a]	10	-
Balance at the End of the Reporting Period	**10**	**-**
Plant and Equipment Revaluation Surplus		
Balance at the Beginning of the Reporting Period	3,551	3,551
Increment on Revaluation[a]	271	-
Balance at the End of the Reporting Period	**3,822**	**3,551**
Total Asset Revaluation Surplus		
Balance at the Beginning of the Reporting Period	32,662	43,724
Net Increment/(Decrement) on Revaluation[a]	281	(11,062)
Balance at the End of the Reporting Period	**32,943**	**32,662**

a) The increment is the result of valuations undertaken as at 30 June 2015. Refer to Note 23 *Property, Plant and Equipment* for further information.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 31 FINANCIAL INSTRUMENTS

Details of the significant policies and methods adopted, including the criteria for recognition, the basis for 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 Note 2 *Summary of Significant Accounting Policies.*

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.

The interest rate for the Commonwealth borrowings is fixed for the entire period of the loan. ACTION does not earn interest on its bank accounts or receivables and therefore has no interest rate risk for assets. As a result, ACTION has a very low level of interest rate risk. There have been no changes in risk exposure or processes for managing risk since last financial reporting period.

Sensitivity Analysis

A sensitivity analysis has not been undertaken as it is considered that the ACTION's exposure to this risk is insignificant and would have an immaterial impact on its financial results.

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 2015 ACTION holds cash and cash equivalents with Westpac Banking Corporation and as such, ACTION considers the credit risk associated with these financial assets to be low.

ACTION's credit risk is limited to the amount of the receivables it holds net of any allowance for impairment. ACTION's receivables are unsecured and cover many entities split between other ACT Government and Non-ACT Government entities. ACTION 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.

No significant concentration of credit risk has been identified by ACTION and there have been no changes in credit risk exposure since the last reporting period.

Liquidity Risk

Liquidity risk is the risk that ACTION will encounter difficulties in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

ACTION's main financial obligations relate to the purchases of supplies and services, employee and superannuation expenses, and borrowing costs, including interest and principal repayments. Purchases of supplies and services are mostly paid within 30 days of receiving the goods or services.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 31 FINANCIAL INSTRUMENTS – CONTINUED

The main source of cash to pay these obligations is from service payments from the ACT Government which are paid on a fortnightly basis during the year, and cash fares. ACTION manages its liquidity risks through forecasting service payments requirements to enable the payment of anticipated obligations. Where necessary, ACTION has the ability to request additional funding service payments up to its budget limit in order to meet its financial liabilities.

Price Risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk), whether these changes are caused by factors specific to the individual financial instrument or its issuer or by factors affecting all similar financial instruments traded in the market.

ACTION holds cash and receivables which are not subject to movements in price. As a result, ACTION is not considered to have any price risk and a sensitivity analysis has not been undertaken. ACTION's exposure to price risk and the management of this risk has not changed since the last reporting period.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 31 FINANCIAL INSTRUMENTS - CONTINUED

Fair Value of Financial Assets and Liabilities

The carrying amounts and fair values of financial assets and liabilities at the end of the reporting period are:

	Carrying Amount 2015 $'000	Fair Value Amount 2015 $'000	Carrying Amount 2014 $'000	Fair Value Amount 2014 $'000
Financial Assets				
Cash and Cash Equivalents	7,118	7,118	1,793	1,793
Receivables[a]	1,691	1,691	1,523	1,523
Total Financial Assets	**8,809**	**8,809**	**3,316**	**3,316**
Financial Liabilities				
Payables[a]	43	43	291	291
Revenue Received in Advance[b]	3,349	737	2,830	623
Commonwealth Borrowings[c]	2,727	3,824	3,068	4,307
Finance Leases	-	-	260	260
Total Financial Liabilities	**6,119**	**4,604**	**6,449**	**5,481**

a) Accrued revenue and expenses have been excluded as they do not meet the definition of a financial instrument.

b) Revenue received in advance (fair value) reflects the amount ACTION is liable to pay for refunds on MyWay cards which have balances greater than $25.00. There is a processing fee of $25.00 applicable to refunds.

c) The carrying amount for Commonwealth borrowings reflects the outstanding principal that ACTION is liable to pay. Fair value is measured at the net present value of future cash flows for principal and interest which has been discounted at the prevailing Government bond rate.

The undiscounted cash flows associated with these financial instruments are reflected further through this note.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 31 FINANCIAL INSTRUMENTS – CONTINUED

The following table sets out ACTION's maturity analysis for financial assets and liabilities as well as the exposure to interest rates, including the weighted average interest rates by maturity period as at 30 June 2015. Except for non-current payables, financial assets and liabilities which have a floating interest rate or are non-interest bearing will mature in 1 year or less. All amounts appearing in the following maturity analysis are shown on an undiscounted cash flow basis.

	Note	Weighted Average Interest Rate	Fixed Interest Maturing In: 1 Year or Less $'000	Over 1 Year to 2 Years $'000	Over 2 Years to 3 Years $'000	Over 3 Years to 4 Years $'000	Over 4 Years to 5 Years $'000	Over 5 Years $'000	Non-Interest Bearing $'000	Total $'000
Financial Instruments										
Financial Assets										
Cash and Cash Equivalents	18		-	-	-	-	-	-	7,118	7,118
Receivables	19		-	-	-	-	-	-	1,691	1,691
Total Financial Assets			**-**	**-**	**-**	**-**	**-**	**-**	**8,809**	**8,809**
Financial Liabilities										
Payables	26		-	-	-	-	-	-	43	43
Revenue Received in Advance	29		-	-	-	-	-	-	737	737
Commonwealth Borrowings (Land and Buildings)	27	12.57%	684	641	598	555	512	1,280	-	4,270
Total Financial Liabilities			**684**	**641**	**598**	**555**	**512**	**1,280**	**780**	**5,050**
Net Financial (Liabilities)/ Assets			**(684)**	**(641)**	**(598)**	**(555)**	**(512)**	**(1,280)**	**8,029**	**3,759**

NOTE 31 FINANCIAL INSTRUMENTS – CONTINUED

The following table sets out ACTION's maturity analysis for financial assets and liabilities as well as the exposure to interest rates, including the weighted average interest rates by maturity period as at 30 June 2014. Except for non-current payables, financial assets and liabilities which have a floating interest rate or are non-interest bearing will mature in 1 year or less. 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: 1 Year or Less $'000	Over 1 Year to 2 Years $'000	Over 2 Years to 3 Years $'000	Over 3 Years to 4 Years $'000	Over 4 Years to 5 Years $'000	Over 5 Years $'000	Non-Interest Bearing $'000	Total $'000
Financial Instruments										
Financial Assets										
Cash and Cash Equivalents	18		-	-	-	-	-	-	1,793	1,793
Receivables	19		-	-	-	-	-	-	1,523	1,523
Total Financial Assets			**-**	**-**	**-**	**-**	**-**	**-**	**3,316**	**3,316**
Financial Liabilities										
Payables	26		-	-	-	-	-	-	291	291
Revenue Received in Advance	29		-	-	-	-	-	-	623	623
Commonwealth Borrowings (Land and Buildings)	27	12.57%	726	684	641	598	555	1,792	-	4,996
Finance Leases	27	5.55%	189	60	22	-	-	-	-	271
Total Financial Liabilities			**915**	**744**	**663**	**598**	**555**	**1,792**	**914**	**6,181**
Net Financial (Liabilities)/ Assets			**(915)**	**(744)**	**(663)**	**(598)**	**(555)**	**(1,792)**	**2,402**	**(2,865)**

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 31 FINANCIAL INSTRUMENTS - CONTINUED

	2015 $'000	2014 $'000
Carrying Amount of Each Category of Financial Asset and Financial Liability		
Financial Assets		
Loans and Receivables Measured at Amortised Cost	1,691	1,523
Financial Liabilities		
Financial Liabilities Measured at Amortised Cost	6,119	6,449

ACTION does not have any financial assets in the 'Available for Sale' category or the 'Held to Maturity' category and as such these categories are not included above.

Fair Value Hierarchy

ACTION does not have any financial assets or financial liabilities at fair value. As such no fair value hierarchy disclosures have been made.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 32 COMMITMENTS

	2015 $'000	2014 $'000
Capital Commitments - Property, Plant and Equipment		
Capital commitments contracted at reporting date that have not been recognised as liabilities are as follows:		
Payable:		
Within one year	8,055	11,470
Later than one year but not later than five years	9,091	18,671
Total Capital Commitments - Property, Plant and Equipment[a]	**17,146**	**30,141**

a) Capital commitments relate to the amount owing for 38 Scania rigid buses. ACTION expects the delivery program to be completed in 2016-17.

Other Commitments

Other commitments contracted at reporting date that have not been recognised as liabilities are as follows:

Payable:		
Within one year	3,541	3,240
Later than one year but not later than five years	8,742	11,837
Total Other Commitments[b]	**12,283**	**15,077**

b) Other commitments relate to contracted commitments for the provision of repair and maintenance services for equipment as well as commitments for the provision of ICT, human resource and finance services provided by other ACT Government agencies.

Operating Lease Commitments

Non-Cancellable Operating Lease Commitments

Non-Cancellable operating commitments are committed as follows:		
Payable:		
Within one year	1,091	712
Later than one year but not later than five years	2,162	1,978
Total Operating Lease Commitments[c]	**3,253**	**2,690**

c) The increase in operating lease commitments relates to additional leases on special needs transport vehicles which were entered into in 2013. These additional leased vehicles were required to replace ageing HINO buses which were owned by ACTION.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 33 CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Contingent Liabilities

ACTION is subject to various claims at the reporting date with the contingent liabilities being shown below:

	2015 $'000	2014 $'000
Legal Claims[a]	170	230
Total Contingent Liabilities	**170**	**230**

a) The ACT Government Solicitor is acting for ACTION in relation to eight individual unresolved matters of public liability as at 30 June 2015 (14 in 2013-14). The amount represents the contingent liability on one matter pre-dating ACT Insurance Authority (ACTIA) cover and the excess for seven of these claims for which ACTION is covered by the ACTIA. If ACTION under the arrangements with ACTIA pays the full amount of a successful claim, the amount less the excess amount is reimbursed to the ACTION by ACTIA.

Contingent Assets

The only contingent assets as at the end of current and previous period relate to ACTION's insurance arrangements where reimbursement from ACTIA occurs (see Legal Claims above).

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 34 INCOME TAX EQUIVALENTS

	2015 $'000	2014 $'000
(a) Components of Income Tax Equivalents Expense/(Income)		
Current Tax Equivalents (Income)	(3,729)	(3,237)
Deferred Tax Equivalents (Income) Relating to the Origination and Reversal of Temporary Differences	621	1,714
Tax Effect of Tax Losses not Recognised	-	3,237
Tax Effect of Temporary Differences not Recognised	(410)	(1,714)
Tax Effect of Previously Unrecognised and Unused Tax Losses and Tax Offsets now Recognised	(5,151)	-
Tax Effect of Prior Year Previously Unrecognised Deferred Tax Liability	8,669	-
	-	-
(b) Income Tax Equivalents Expense/(Income)		
The prima facie income tax expense/(income) on pre-tax accounting profit from operations reconciles to the income tax expense/(income) in the financial statements as follows:		
Loss from Operations	11,028	17,527
Income Tax Equivalents (Income) Calculated at 30%	(3,309)	(5,258)
Non-Deductible Expenses	-	3
	(3,309)	(5,255)
Tax Effect of Tax Losses not Recognised	-	3,237
Tax Effect of Temporary Differences not Recognised	(410)	5,018
Tax Effect of Reversal of Temporary Differences from Prior Years	201	303
Tax Effect of Temporary Differences in Equity	-	(3,303)
Tax Effect of Previously Unrecognised and Unused Tax Losses and Tax Offsets now Recognised	(5,151)	-
Tax Effect of Prior Year Previously Unrecognised Deferred Tax Liability	8,669	
	-	-

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. There has been no change in the corporate tax rate from the previous reporting period.

(c) Unrecognised Deferred Tax Balances		
The following deferred tax assets have not been brought to account as		
Tax Losses - Revenue	25,503	30,654
Deferred Tax Asset	6,764	7,174
Deferred Tax Liability	-	(8,669)
	32,267	**29,159**

ACTION is exempt from paying federal income tax. However, ACTION is required to calculate tax equivalents that would have been payable under the 'National Tax Equivalent Regime'.

The net deferred tax effects relating to tax losses and temporary differences have not been recognised as it is not probable that the tax benefits from these assets will be recouped in the future.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 35 CASH FLOW RECONCILIATION

	2015 $'000	2014 $'000
(a) Reconciliation of Cash and Cash Equivalents at the End of the Reporting Period in the Cash Flow Statement to the Equivalent Items in the Balance Sheet		
Cash at Bank	6,993	1,699
Cash on Hand	125	94
Total Cash and Cash Equivalents Recorded in the Balance Sheet	**7,118**	**1,793**
Cash and Cash Equivalents at the End of the Reporting Period as Recorded in the Cash Flow Statement	**7,118**	**1,793**
(b) Reconciliation of Net Cash Inflows to Operating (Deficit) from Operating Activities		
Operating (Deficit)	(11,028)	(17,527)
Add/(Less) Non-Cash Items		
Depreciation of Property, Plant and Equipment	10,814	10,377
Amortisation of Intangibles	136	-
Impairment Loss of Inventory	-	41
Impairment Loss on Receivables	42	(21)
Impairment Loss of Non-Current Assets	67	-
Expensing of Capital Works in Progress	-	420
Expensed Component of Finance Leases	6	-
Revaluation and Assets Adjustments	-	4,799
Add/(Less) Items Classified as Investing or Financing		
Payable Relating to Capital Assets	(426)	(851)
Receivable Relating to Capital Assets	-	29
Gain from Derecognition of Finance Lease Liability	(275)	-
Loss on Derecognition of Motor Vehicles Under a Finance Lease	265	-
Write-off/ Loss on Disposal of Non-Current Assets	185	165
Cash Before Changes in Operating Assets and Liabilities	**(214)**	**(2,568)**
Changes in Operating Assets and Liabilities		
(Increase)/Decrease in Receivables	19	(33)
(Increase) in Inventories	(41)	(5)
Decrease in Other Assets	207	101
Increase in Payables	386	372
Increase in Employee Benefits	1,167	1,495
Increase in Other Liabilities	518	425
Net Changes in Operating Assets and Liabilities	**2,256**	**2,355**
Net Cash Inflow/(Outflow) from Operating Activities	**2,042**	**(213)**
(c) Non-Cash Financing and Investing Activities		
Acquisition of Motor Vehicles by means of Finance Lease	157	31

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 36 EVENTS OCCURING AFTER BALANCE DATE

There were no events that occurred after the balance date that impacted on the financial statements.

NOTE 37 GUARANTEES

There were no guarantees or undertakings by ACTION that are not disclosed within the financial statement of the accompanying notes.

ACTION
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2015

NOTE 38 BUDGETARY REPORTING

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: the line item actual amount accounts for more than 10% of the relevant associated category (Income, Expenses and Equity totals) or 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% of the budget for the financial statement line item.

	Actual 2014-15 $'000	Original Budget 2014-15[1] $'000	Variance $'000	Variance %	Variance Explanation
Operating Statement Line Items					There is no variance for Operating Statement
Balance Sheet Line Items					
Cash and Cash Equivalents	7,118	3,084	4,034	130.80	The higher than budgeted Cash and Cash Equivalent is due to a combination of factors and includes difference in opening balance ($1.6 million), higher net capital receipt for pay 27 ($0.9 million), prior year back claims of Fuel Tax Credits ($1.0 million) and ACT Government user charges ($0.5 million).
Inventories	2,931	3,430	(499)	(14.55)	The lower than budgeted Inventories is mainly due to greater network demands on the ageing bus fleet causing greater than expected used of parts.
Property, Plant and Equipment	146,373	166,459	(20,086)	(12.07)	The lower than budgeted Property, Plant and Equipment is due to a combination of factors including, downward revaluation impact from 2014 ($16 million) and Works in Progress not budgeted for separately ($2.5 million).
Non-Current Employee Benefits	1,210	1,369	(159)	(11.61)	The lower than budgeted employee benefits is partly due to the payout of leave entitlements of departing staff. Further analysis of actual staff leave patterns indicates more benefits will be paid within the next 12 months than was anticipated in the budget.
Other Liabilities	3,349	2,505	844	33.69	The higher than budgeted other liabilities is due to increased MyWay card balances.
Statement of Changes in Equity					These line items are covered in other financial statements

[1] Original Budget refers to the amounts presented to the Legislative Assembly in the original budgeted financial statements in respect of the reporting period (2014-15 Budget Statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

NOTE 38 BUDGETARY REPORTING - CONTINUED

Cash Flow Statement Line Items	Actual 2014-15 $'000	Original Budget 2014-15[1] $'000	Variance $'000	Variance %	Variance Explanation
Supplies and Services	36,649	32,603	4,046	12.41	The higher than budgeted supplies and services is due to an under-allocation to supplies and services expenses in the original budget which is offset by an equivalent over-allocation to employee expenses.
Purchase of Property, Plant and Equipment	15,220	13,436	1,784	13.28	The higher than budgeted Purchase of Property, Plant and Equipment is a result of the accelerated delivery of buses under the bus replacement program.
Capital Payments from the Territory and Municipal Services Directorate	18,941	16,239	2,702	16.64	The higher than budgeted capital payments is due to the funding requirement for wages and salaries paid on 2 July 2015.

[1] Original Budget refers to the amounts presented to the Legislative Assembly in the original budgeted financial statements in respect of the reporting period (2014-15 Budget Statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

Appendices

Appendix 1: Capital Works 2014–15
Appendix 2: ACT Contracts Register 2014–15
Appendix 3: Annexed Reports
- ACT Veterinary Surgeons Board
- Animal Welfare Authority

Appendix 4: Abbreviations and Acronyms
Appendix 5: Legislation administered by TAMS
Appendix 6: Compliance Statement

Appendix 1: Capital Works 2014–15

New Works – Major New Works

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value ($'000)	Revised Value ($'000)	Prior Yr Expenditure ($'000)	2014–15 Expenditure ($'000)	Total Expenditure to Date
Roads ACT	-	-					
Civic to Gungahlin Corridor Improvements	Jun–16	Jun–16	20,000	20,000	0	2,714	2,714
Weston Creek Group Centre Parking	Jun–15	Jul–15	500	500	0	339	339
William Slim/Barton Highway Roundabout Signalisation	Jun–17	Dec–17	10,000	10,000	0	247	247
Bridge Strengthening on Commercial Routes	Jun–15	Sep–15	1,600	1,600	0	527	527
Ramp Metering on Cotter Road	Jun–15	Jun–16	700	400	0	14	14
Transport for Canberra – Upgrading Erindale Bus Station	Jun–15	Mar–16	900	900	0	674	674
Roads to Recovery Federal Forward Year Funding	Jun–18	Jun–18	23,600	23,600	0	8,132	8,132
Parks, Conservation and Land							
Environmental Offsets –Gungahlin (EPIC)	Jun–17	Jun–17	462	462	0	45	45
Environmental Offsets – Lawson South	Jun–18	Jun–18	872	872	0	120	120
Molonglo Valley – Implementation of Commitments in the NES Plan – Stage 2	Jun–18	Jun–18	3,520	3,520	0	700	700
Strategic Bushfire Management Plan	Jun–16	Jun–16	2,744	2,744	0	1,790	1,790
National Arboretum Canberra – Event Terrace and Precinct Facilities	Jun–16	Jun–16	1,484	1,484	0	127	127
ACTION							
ACTION – Replace Underground Storage Tanks	Jun–16	Jun–16	6536	6,536	0	522	522

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value ($'000)	Revised Value ($'000)	Prior Yr Expenditure ($'000)	2014–15 Expenditure ($'000)	Total Expenditure to Date
ACT NOWaste							
Mugga Lane – Replace Damaged Septic System	Jun–16	May–16	764	764	0	63	63
Mugga 2 Quarry – Remediation	Jun–16	Jan–16	2,939	2,939	0	350	350
Mugga Lane – Replace Asbestos Disposal Site	Jun–16	Nov–15	1,223	1,223	0	330	330
			77,844	**77,544**	**0**	**16,694**	**16,694**
Urban Improvement Program							
Transport for Canberra – Walking and Cycling Infrastructure – Stage 4	Jun–16	Jun–16	2,500	2,500	0	2,311	2,311
Playground Safety Program	Jun–15	Jul–15	500	500	0	422	422
Local Shopping Centre Upgrades Program	Jun–16	Jun–16	2,000	2,000	0	133	133
			5,000	**5,000**	**0**	**2,866**	**2,866**
Total Major New Works (excluding the capital upgrade program)			**82,844**	**82,544**	**—**	**19,560**	**19,560**

Capital Upgrade Program 2014–15

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value ($'000)	Revised Value ($'000)	Prior Yr Expenditure ($'000)	2014–15 Expenditure ($'000)	Total Expenditure to Date
Roads ACT							
Road Safety Measures	Jun–15	Aug–15	735	735	0	572	572
Armour Cable Upgrade	Jun–15	Aug–15	1,000	1,000	0	627	627
Road Batter Slope Improvements	Jun–15	Jul–15	300	300	0	295	295
Macerator at Domestic Animal Services	Jun–15	Sep–15	300	390	0	307	307
Public Libraries							
Upgrade CCTV Cameras and Refit of Computer Stations	Jun–15	Aug–15	230	140	0	139	139

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value ($'000)	Revised Value ($'000)	Prior Yr Expenditure ($'000)	2014–15 Expenditure ($'000)	Total Expenditure to Date
National Arboretum Canberra							
Arboretum Minor works	Jun–15	Aug–15	784	784	0	648	648
			3,349	**3,349**	**0**	**2,588**	**2,588**
Total New Works			**86,193**	**85,893**	**0**	**22,148**	**22,148**

Works in Progress 2014–15

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value ($'000)	Revised Value ($'000)	Prior Yr Expenditure ($'000)	2014–15 Expenditure ($'000)	Total Expenditure to Date
Roads ACT							
Constitution Avenue	Sep–16	Jun–16	42,000	42,000	6,268	17,018	23,285
Transport for Canberra – Majura Parkway	Jun–16	Jun–16	278,500	278,500	169,036	73,696	242,732
Transport for Canberra – City Path Lighting	Jun–15	Jul–15	400	400	237	29	266
Majura Off Road Shared Path	Jun–16	Jun–16	0	10,000	4,340	3,788	8,128
Ashley Drive – Stage 2 (Design)	Jun–15	Aug–15	1,575	1,575	594	981	1,575
Parkes Conservation and Land							
Shopping Centre Upgrade Program – Red Hill and Lyons	Jun–13	Jun–16	8,000	8,000	5,481	1,967	7,448
Town and District Park Upgrades	Jun–13	Jul–15	6,000	6,150	4,796	878	5,674
Jerrabomberra Wetlands Infrastructure Improvements	Jun–13	Sep–15	2,341	2,341	1,427	869	2,296
Red Hill Nature Reserve Remediation (Design)	Jun–13	Jun–16	180	180	42	22	64
Red Hill Nature Reserve Remediation (Finalisation of Design)	Jun–14	Jun–16	135	135	0	7	7
Official Opening 2013 – National Arboretum Canberra	Jun–13	Sep–15	22,620	27,776	27,368	205	27,573
National Arboretum Canberra – Water Security	Jun–17	Jun–16	3,580	3,580	1,564	1,641	3,205

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value ($'000)	Revised Value ($'000)	Prior Yr Expenditure ($'000)	2014–15 Expenditure ($'000)	Total Expenditure to Date
ACT NOWaste							
West Belconnen Resource Management Centre Rehabilitation of Landfill Cells	Jun–15	Jun–16	2,550	1,705	1,417	0	1,417
Mugga Lane – Rehabilitation of Old Landfill Cells	Jun–15	Jun–16	3,100	3,100	1,616	264	1,880
Mugga Lane – Land Fill Extension – Stage 5	Jun–15	Oct–15	19,850	19,850	8,575	9,232	17,807
Urban Improvement Program							
Molonglo Riverside Park – Stage 1	Jun–14	Dec–16	4,500	4,500	1,881	1,523	3,403
Total Works in Progress			**395,331**	**409,792**	**234,641**	**115,612**	**346,758**

Physically Complete Projects 2014–15

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value ($'000)	Revised Value ($'000)	Prior Yr Expenditure ($'000)	2014–15 Expenditure ($'000)	Total Expenditure to Date
Roads ACT							
Footpath and Cycling Improvements	Jun–15	May–15	2,333	2,333	0	2,330	2,330
Public Transport Infrastructure	Jun–15	Jun–15	1,500	1,500	0	1,399	1,399
Residential Street Improvements	Jun–15	Jun–15	625	625	0	564	564
Infill Lighting in Neighbourhood Developments including Pathway Lighting	Jun–15	Jun–15	250	250	0	173	173
Transport for Canberra – Canberra Avenue Bus Priority Measures	Jun–15	Jul–14	8,200	8,200	7,582	619	8,201
Bridge Strengthening on Commercial Routes – Barry Drive	Jun–15	Sep–14	479	957	211	354	565
Weston Creek – Group Centre Parking (Design)	Jun–14	Jun–14	48	48	39	11	50
Transport for Canberra – Bus Stop Upgrades to Disability Standards – Stage 2	Jun–16	Jun–15	4,500	4,500	2,311	2,192	4,503

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value ($'000)	Revised Value ($'000)	Prior Yr Expenditure ($'000)	2014–15 Expenditure ($'000)	Total Expenditure to Date
Transport for Canberra – Erindale Bus Station (Design)	Jun–14	Jul–14	350	350	322	28	350
Kingston – Wentworth Avenue Pavement Rehabilitation Stage 2 (Design)	Jun–14	Jun–15	200	200	92	126	218
ACT NOWaste							0
MLRMC – Mugga Fire Fighting Utilities Upgrade	Jun–15	Jun–15	1,164	1,164	0	1,164	1,164
Recycling Drop Off Centre Upgrades	Jun–15	Jun–15	320	320	0	321	321
Parks, Conservation and Land							
Improve Security, Worker Safety and Efficiency at Maintenance Depots	Jun–15	Jun–15	340	340	0	302	302
Skate Park Upgrades	Jun–15	Jun–15	300	257	0	249	249
Open Space Furniture and Asset Protection including Bollards, Seats and Signs	Jun–15	Jun–15	300	300	0	291	291
Majura Pines Recreational Activities	Jun–15	Jun–15	270	270	0	270	270
Centenary Trail	Jun–13	Dec–14	3,300	3,220	3,082	120	3202
Total Projects Physically Complete			**24,479**	**24,834**	**13,639**	**10,513**	**24,152**

Physically and Financially Complete Projects 2014–15

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value ($'000)	Revised Value ($'000)	Prior Yr Expenditure ($'000)	2014–15 Expenditure ($'000)	Total Expenditure to Date
Roads ACT							
Road Barrier Improvements	Jun–15	Mar–15	300	300	0	300	300
Bridge Strengthening	Jun–15	May–15	300	300	0	300	300
Replacement of Incandescent Lights at Traffic Signals	Jun–15	Nov–14	200	200	0	199	199
Traffic Signal Control Box Upgrades	Jun–15	Jan–15	150	150	0	150	150
Stormwater Improvement Program	Jun–15	Mar–15	1,100	1,100	0	1,100	1,100
Improve Pollution Control Measures at Gross Pollutant Traps	Jun–15	May–15	250	250	0	250	250
Traffic Management at Schools	Jun–15	Jun–15	225	225	0	225	225
Energy Efficient Lighting – Replacement of Streetlights with Energy Efficient Lights	Jun–15	May–15	800	800	0	800	800
Upgrade of Airport Roads – Majura Parkway Forward Design	Jun–12	May–12	9,500	9,500	9,500	0	9,500
Transport for Canberra – Parkes Way Widening	Jun–13	Feb–14	14,700	16,300	16,283	30	16,313
Transport for Canberra – Park and Ride Facilities	Jun–14	Jul–14	4,100	3,800	3,534	266	3,800
Transport for Canberra – Gungahlin Town Centre Major Bus Station	Jun–12	Mar–14	1,675	3,325	3,324	5	3,329
Transport for Canberra – Bike and Ride Facilities	Jun–13	Sep–12	700	700	682	19	701
Transport for Canberra – Barton Bus Station (Design)	Jun–12	Jun–13	150	150	150	0	150
Ashley Drive – Stage 1	Dec–13	Oct–14	7,000	7,000	4,629	2,370	6,999

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value ($'000)	Revised Value ($'000)	Prior Yr Expenditure ($'000)	2014–15 Expenditure ($'000)	Total Expenditure to Date
Cotter Road Duplication – Stage 2 –Yarralumla Creek Bridge to Tuggeranong Parkway (Design)	Jun–13	Feb–15	1,080	1,080	980	102	1,082
Transport for Canberra – Walking and Cycling Infrastructure Stage 4 (Design)	Jun–14	Jun–14	773	773	761	13	774
Transport for Canberra – Park and Ride Facilities (Design)	Jun–14	Jun–14	120	120	121	0	121
Local Area Traffic Management	Jun–14	Jul–14	1,000	1,000	946	54	1,000
Yarralumla Nursery							
Refurbishment of Yarralumla Nursery	Jun–15	Jun–15	350	387	0	386	386
Parks, Conservation and Land							
Water Stations and Refill Stations	Jun–15	Apr–15	140	140	0	140	140
Playground Upgrade	Jun–15	Feb–15	175	175	0	173	173
Open Space Fitness Equipment	Jun–15	May–15	100	100	0	100	100
Cat Containment	Jun–15	May–15	80	63	0	59	59
Water Stations and Refill Stations	Jun–15	May–15	240	240	52	188	240
Local Shopping Centre Upgrade Program (Design)	Jun–14	Sep–14	360	360	259	53	311.5
National Arboretum Canberra	Sep–09	Jun–12	18,150	18,150	18,150	0	18,150
National Arboretum Canberra (Commonwealth Contribution)	Jun–15	Jul–14	18,600	18,600	18,600	0	18,600
ACTION							0
ACTION – Bus major Component Overhauls including Bus Passenger Seat Refurbishment	Jun–15	Mar–15	725	725	0	735	735
ACTION – Workshop Equipment Strategic Asset Management Plan Implementation	Jun–15	Jun–15	700	700	0	700	700

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value ($'000)	Revised Value ($'000)	Prior Yr Expenditure ($'000)	2014–15 Expenditure ($'000)	Total Expenditure to Date
ACTION – Site and Building Upgrade	Jun–15	Jun–15	1,250	1,273	0	1,273	1,273
ACTION – CCTV, Public address, Safety and Security System Upgrade	Jun–15	May–15	250	250	0	250	250
ACTION – Driver Seat Refurbishment	Jun–15	May–15	210	210	0	200	200
ACTION – Third Major Bus Depot (Feasibility)	Jun–14	Jun–15	201	401	123	278	401
ACT NOWaste							
Gungahlin – Recycling Drop Off Centre	Jun–14	Apr–14	550	1,060	1,060	0	1,060
Mugga Lane – Clean Fill Transfer Site – Technical Investigation (Design)	Jun–14	Nov–14	300	300	296	5	301
Urban Improvement Program							
Transport for Canberra – Belconnen to City Transitway – College Street Section	Jun–14	Mar–14	3,000	3,000	2,708	291	2,999
Transport for Canberra – Walking and Cycling Infrastructure – Stage 3		Nov–14	5,500	5,500	4,532	969	5,501
Transport for Canberra – Barton Bus Station	Jun–14	Dec–13	1,500	1,500	1,489	10	1,499
Red Hill – Astrolabe Street Traffic Management Measures	Jun–13	Jul–14	750	750	686	67	753
Glebe Park Pavement Replacement	Jun–13	Jun–13	230	230	207	15	222
Upgrade to Public Toilet Facilities	Jun–13	Dec–13	750	750	738	12	750
Inner North – Off Leash Dog Park	Jun–14	Jul–14	300	450	401	50	451

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value ($'000)	Revised Value ($'000)	Prior Yr Expenditure ($'000)	2014–15 Expenditure ($'000)	Total Expenditure to Date
Prior Year Capital Upgrades							
Road Safety Measures – Canberra Avenue and Yamba Drive	Jun–14	Jun–14	250	250	240	11	251
Bridge Bearing Replacement – Cotter Road and Streeton Drive	Jun–14	May–14	450	450	441	9	450
Road Batter Slope Improvements to Prevent Rock Falls	Jun–14	May–14	600	600	600	0	600
Road Barrier Improvements – Continuation of the Program to Upgrade Selected High Priority Barriers on Belconnen Way, Ginninderra Drive and Adelaide Avenue	Jun–14	Jun–14	520	520	517	3	520
Upgrade of Melrose Drive and Eggleston Crescent to Improve Road Safety	Jun–14	May–14	380	380	381	0	381
Upgrade of Welcoming Signs into Canberra	Jun–14	May–14	100	100	13	94	107
Canberra Avenue Signage and Landscaping Improvements – Hindmarsh Drive to the ACT Border	Jun–14	Jun–14	200	200	198	1	199
Stormwater Improvement Program – Scullin, Page, Narrabundah, O'Connor, Campbell, Braddon and Reid	Jun–14	Jul–14	1,800	1,800	1,783	15	1,798
Improve Pollution Control Measures at Gross Pollutant Traps	Jun–14	May–14	250	250	248	2	250
Footpath and Cyclepath Improvements – Construction of High Priority Footpaths in Holt, Belconnen, Ainslie, Watson and Phillip	Jun–14	Jun–14	1,100	1,100	1,099	0	1,099

Project	Original Practical Completion Date	Revised Practical Completion Date	Original Value ($'000)	Revised Value ($'000)	Prior Yr Expenditure ($'000)	2014–15 Expenditure ($'000)	Total Expenditure to Date
Irrigation Infrastructure Upgrade – Black Mountain Peninsula and Other Parks	Jun–14	Jul–14	520	520	492	21	513
Skate Park Upgrades – Eddison Park and Kambah Adventure Playground	Jun–14	Jun–14	200	100	99	2	101
Barbeque Upgrades	Jun–14	Jun–14	200	200	179	18	197
Depot Security Upgrades	Jun–14	Jun–14	350	350	343	25	368
National Arboretum Canberra – Car park Upgrades	Jun–14	Jul–14	700	840	815	7	822
Total Projects Physically and Financially Complete			**106,154**	**110,047**	**97,657**	**12,345**	**110,002**
Total combined capital works program			**612,157**	**630,566**	**345,937**	**157,123**	**503,059**

Reconciliation of Funding and Expenditure

Reconciliation of Total Current Year Financing	$
Original Capital Works Financing	**207,145**
Add: s16B Rollovers from 2014–15	27,931
Add: Commonwealth Grants	16,265
Less: Transfers – AAO Transfers	(785)
Less: Capital Injection not drawn in 2014–15	(75,396)
Capital Injection from Government per Cash Flow Statement	**175,160**
Reconciliation of Total Current Year Actual Expenditure – Against Financing	
Total Current Year Capital Works Expenditure	**157,123**
Add: Expenditure for other Capital Injection Projects	19,102
Add: Additional Pay Period	5,689
Add: Accruals 2013–14	18,525
Less: Accruals 2014–15	(7,983)
Less: GPO Funded Projects	(17,296)
Capital Injection from Government per Cash Flow Statement	**175,160**
Reconciliation of Total Current Year Actual Expenditure	
Total Current Year Capital Works Expenditure	**157,123**
Add: Own-Sourced Capital Works Expenditure	411
Add: WIP Expenditure for other Capital Injection Projects	16,084
Add: Accruals 2013–14	18,525
Less: Accruals	(7,983)
Less: GPO Funded Projects	(17,296)
Total payments from Investing Activities as per Cash Flow Statement	**166,864**

Appendix 2: ACT Contracts Register 2014–15

This table provided by Procurement and Capital Works, CMTEDD lists contractor and consultancy services contracts, with a value of $25,000 or more, that were executed in 2014–15.

Contract Title	Procurement Methodology	Procurement Type	Exemption from Quotation and Tender Threshold requirements	Contractor Name	Contract Amount	Execution Date	Expiry Date	Small to Medium Enterprise (SME)
Belconnen & Tuggeranong Bus Depot Workshops Compressors Upgrade	Quotations	Goods	No	Air Plant Sales Pty Ltd	183,520.88	13/07/2014	13/07/2016	Yes
Rostering Software	Quotations	Goods	No	RosterLive	55,165.00	30/07/2014	30/07/2017	No
Automated WAE Data Entry System	Public	Goods	No	Open Spatial Australia Pty Ltd	372,824.00	27/03/2015	27/03/2018	No
Panel for Fences, Gates, Barriers, Bollards, Wildlife Enclosures and Cavalettis	Public	Services (non-consultancy)	No	Summit Commercial Contractors Pty Ltd	—	02/07/2014	02/07/2015	Yes
Panel for Fences, Gates, Barriers, Bollards, Wildlife Enclosures and Cavalettis	Public	Services (non-consultancy)	No	Olympic Fencing (NSW) Pty Ltd	—	04/07/2014	04/07/2016	Yes
Panel for Fences, Gates, Barriers, Bollards, Wildlife Enclosures and Cavalettis	Public	Services (non-consultancy)	No	Clancy Contracting (Being a family partnership, and trading as NP & MM Clancy Partnership)	—	03/07/2014	03/07/2015	Yes
Panel for Fences, Gates, Barriers, Bollards, Wildlife Enclosures and Cavalettis	Public	Services (non-consultancy)	No	Landscape Direct Pty Ltd	—	08/07/2014	08/07/2015	Yes
Panel for Fences, Gates, Barriers, Bollards, Wildlife Enclosures and Cavalettis	Public	Services (non-consultancy)	No	Canberra Fencing (ACT) Pty Ltd	—	10/07/2014	10/07/2015	Yes
Panel for Fences, Gates, Barriers, Bollards, Wildlife Enclosures and Cavalettis	Public	Services (non-consultancy)	No	Patterson Rural Contracting Pty Ltd	—	10/07/2014	10/07/2016	Yes
Panel for Fences, Gates, Barriers, Bollards, Wildlife Enclosures and Cavalettis	Public	Services (non-consultancy)	No	Perimetech Pty Ltd	—	02/07/2014	02/07/2015	Yes
Panel for Fences, Gates, Barriers, Bollards, Wildlife Enclosures and Cavalettis	Public	Services (non-consultancy)	No	Tennant Rural Pty Ltd	—	03/07/2014	03/07/2015	Yes
Panel for Fences, Gates, Barriers, Bollards, Wildlife Enclosures and Cavalettis	Public	Services (non-consultancy)	No	Ian Lloyd Connor	—	02/07/2014	02/07/2015	Yes

Contract Title	Procurement Methodology	Procurement Type	Exemption from Quotation and Tender Threshold requirements	Contractor Name	Contract Amount	Execution Date	Expiry Date	Small to Medium Enterprise (SME)
Panel for Fences, Gates, Barriers, Bollards, Wildlife Enclosures and Cavalettis	Public	Services (non-consultancy)	No	Territory Agistment Pty Ltd	—	10/07/2014	10/07/2015	Yes
Panel for Fences, Gates, Barriers, Bollards, Wildlife Enclosures and Cavalettis	Public	Services (non-consultancy)	No	McMahon's Lawn Turf & Maintenance Pty Ltd	—	08/07/2014	08/07/2015	Yes
Panel for Fences, Gates, Barriers, Bollards, Wildlife Enclosures and Cavalettis	Public	Services (non-consultancy)	No	Kooringal Co Pty Ltd	—	23/07/2014	23/07/2015	Yes
Panel for Fences, Gates, Barriers, Bollards, Wildlife Enclosures and Cavalettis	Public	Services (non-consultancy)	No	ACT Steelworks Pty Ltd	—	23/07/2014	23/07/2015	Yes
Panel for Fences, Gates, Barriers, Bollards, Wildlife Enclosures and Cavalettis	Public	Services (non-consultancy)	No	J.J Kennedy & M.V Kennedy	—	02/07/2014	02/07/2015	Yes
Mugga Lane Resource Management Centre Transfer Station	Public	Services (non-consultancy)	No	Remondis Australia Pty Ltd	13,700,000.00	18/09/2014	17/09/2021	No
Constitution Avenue Main Civil and Landscaping Works	Select	Works	No	Guideline (A.C.T.) Pty Ltd	23,908,290.60	21/08/2014	31/12/2017	No
Chapman Shopping Centre Upgrade	Public	Works	No	Pyramid Corporation Pty Ltd	939,833.40	11/07/2014	13/03/2016	No
Maintenance Services of Public Stormwater Assets 2014–2019	Public	Services (non-consultancy)	No	Pinnacle ACT Pty Ltd t/a Flexible Drain Clear Service	33,000,000.00	08/07/2014	30/06/2019	Yes
Armoured Cabling Works Northbourne Avenue	Select	Works	No	Ecowise Services (Australia) Pty Ltd	114,478.32	28/07/2014	30/09/2015	No
Provision of Security Services for the Locking and Unlocking of Gates and Toilets Canberra Wide	Public	Services	No	Customised Security Group Pty Ltd	1,300,000.00	05/08/2014	30/06/2019	Yes
Weston Park Picnic Shelter	Select	Works	No	Pyramid Corporation Pty Ltd	485,662.10	13/11/2014	01/04/2016	Yes
Tuggeranong Town and District Park Improvements	Public	Works	No	Briarwood Pty Ltd t/a RAM Constructions	643,078.97	28/01/2015	16/05/2016	Yes

Contract Title	Procurement Methodology	Procurement Type	Exemption from Quotation and Tender Threshold requirements	Contractor Name	Contract Amount	Execution Date	Expiry Date	Small to Medium Enterprise (SME)
Cleaning, Maintenance and Repairs of Electrical and Gas Barbeques in the Australian Capital Territory (ACT)	Public	Services (non-consultancy)	No	Landscape Direct Pty Ltd	950,000.00	23/12/2014	22/12/2017	Yes
Canberra-Wide Dryland Grass Mowing Along Arterial and Connecting Roads	Public	Services (non-consultancy)	No	Citywide Service Solutions Pty Ltd	2,883,464.00	17/11/2014	16/11/2017	No
Provision of Services for Flood Monitoring/Warning at Low Level Road Crossings	Public	Works	No	Ecowise Australia Pty Ltd t/a ALS Water Resources Group	853,680.00	01/07/2014	01/07/2029	Yes
Shopping Centre Upgrades (Minor Works) – Construction	Public	Works	No	Pyramid Corporation Pty Ltd	921,012.40	01/12/2014	20/04/2016	No
Collection of Paper and Cardboard from the Territory's Recycling Drop Off Centres	Select	Services (non-consultancy)	Yes	Remondis Australia Pty Ltd	1,692,000.00	08/10/2014	31/10/2017	Yes
Horticultural Maintenance Service for the National Arboretum Canberra	Public	Services (non-consultancy)	No	Gary B Burgess Pty Ltd, ACN 126 198 525 as Trustee for the Gary Burgess Family Trust & Mark B Burgess Pty Ltd, ACN 126 181 259 as Trustee for the Mark Burgess Family Trust, ABN 66 585 502 865 (Being a partnership, t/a Burhor)	4,992,083.00	06/08/2014	06/08/2016	Yes
Roads ACT Panel for Asphalt Works	Public	Works	No	Norman McMahon Patches Pty Ltd t/a Patches Asphalt		01/09/2014	01/09/2016	Yes
Roads ACT Panel for Asphalt Works	Public	Works	No	Bitupave Ltd	—	01/09/2014	01/09/2016	No
Roads ACT Panel for Asphalt Works	Public	Works	No	Downer EDI Limited	83,338.75	01/09/2014	01/09/2016	Yes
Roads ACT Panel for Asphalt Works	Public	Works	No	B & B Asphalt Pty Ltd	—	01/09/2014	01/09/2016	Yes
Roads ACT Panel for Asphalt Works	Public	Works	No	State Asphalt Services Pty Ltd	—	01/09/2014	01/09/2016	Yes
Roads ACT Panel for Traffic Control Devices	Public	Works	No	CL & S Pty Ltd t/a Capital Lines and Signs	—	01/09/2014	01/09/2016	Yes

Contract Title	Procurement Methodology	Procurement Type	Exemption from Quotation and Tender Threshold requirements	Contractor Name	Contract Amount	Execution Date	Expiry Date	Small to Medium Enterprise (SME)
Roads ACT Construction Panel for Traffic Control Devices	Public	Works	No	Lockton's Traffic Solutions Pty Ltd	—	01/09/2014	01/09/2016	Yes
Provision of Plant Nursery Horticultural Services for the Yarralumla Nursery	Public	Services (non-consultancy)	No	Koomarri	—	13/08/2014	13/08/2019	Yes
Provision of Plant Nursery Horticultural Services for the Yarralumla Nursery	Public	Services (non-consultancy)	No	Community Programs Association Inc	—	13/08/2014	13/08/2019	Yes
Parks and City Services. Panel for Landscape Design / Superintendence Minor New Works	Public	Consultancy	No	Black Mountain Construction Assurance Pty Ltd	95,612.00	24/09/2014	30/06/2017	Yes
Parks and City Services. Panel for Landscape Design / Superintendence Minor New Works	Public	Consultancy	No	DSB Partners Pty Ltd	63,800.00	17/09/2014	30/06/2017	Yes
Parks and City Services. Panel for Landscape Design / Superintendence Minor New Works	Public	Consultancy	No	Enviro Links Design Pty Ltd	—	24/09/2014	30/06/2017	Yes
Parks and City Services. Panel for Landscape Design / Superintendence Minor New Works	Public	Consultancy	No	Fresh Landscape Design Pty Ltd	4,400.00	24/09/2014	30/06/2017	Yes
Parks and City Services. Panel for Landscape Design / Superintendence Minor New Works	Public	Consultancy	No	GHD Pty Ltd	—	24/09/2014	30/06/2017	No
Parks and City Services. Panel for Landscape Design / Superintendence Minor New Works	Public	Consultancy	No	Karina Harris & Neil Hobbs t/a Harris Hobbs Landscapes	39,600.00	17/09/2014	30/06/2017	Yes
Parks and City Services. Panel for Landscape Design / Superintendence Minor New Works	Public	Consultancy	No	Indesco Pty Ltd	—	17/09/2014	30/06/2017	No
Parks and City Services. Panel for Landscape Design / Superintendence Minor New Works	Public	Consultancy	No	Spackman Mossop Michaels Pty Ltd	—	16/10/2014	30/06/2017	Yes
Parks and City Services. Panel for Landscape Design / Superintendence Minor New Works	Public	Consultancy	No	Redbox Design Group Pty Ltd the Trustee for Redbox Design Group Unit Trust	—	17/09/2014	30/06/2017	Yes

Contract Title	Procurement Methodology	Procurement Type	Exemption from Quotation and Tender Threshold requirements	Contractor Name	Contract Amount	Execution Date	Expiry Date	Small to Medium Enterprise (SME)
Parks and City Services. Panel for Landscape Design / Superintendence Minor New Works	Public	Consultancy	No	The Expert Client Pty Ltd t/a Tait Waddington	—	24/09/2014	30/06/2017	Yes
Parks & City Services Panel for Landscape Design Services	Public	Consultancy	No	Aecom Australia Pty Ltd	—	11/09/2014	30/06/2017	No
Parks & City Services Panel for Landscape Design Services	Public	Consultancy	No	GHD Pty Ltd	—	24/09/2014	30/06/2017	No
Parks & City Services Panel for Landscape Design Services	Public	Consultancy	No	Karina Harris & Neil Hobbs t/a Harris Hobbs Landcsapes	48,675.00	15/09/2014	30/06/2017	Yes
Parks & City Services Panel for Landscape Design Services	Public	Consultancy	No	Indesco Pty Ltd	—	24/09/2014	30/06/2017	Yes
Parks & City Services Panel for Landscape Design Services	Public	Consultancy	No	KI Studio Pty Ltd	—	11/09/2014	30/06/2017	Yes
Parks & City Services Panel for Landscape Design Services	Public	Consultancy	No	Oxigen Pty Ltd	—	11/09/2014	30/06/2017	Yes
Parks & City Services Panel for Landscape Design Services	Public	Consultancy	No	Redbox Design Group Pty Ltd as Trustee for Redbox Design Group Unit Trust	—	24/09/2014	29/06/2017	Yes
Parks & City Services Panel for Landscape Design Services	Public	Works	No	The Expert Client Pty Ltd t/a Tait Waddington	85,866.00	23/09/2014	30/06/2017	Yes
Parks & City Services Panel for Landscape Design Services	Public	Consultancy	No	Tract Consultants Pty Ltd the Trustee for Tract Consultants Unit Trust	—	21/10/2014	30/06/2017	Yes
National Arboretum Canberra Irrigation Capital Works Consultancy Services	Public	Consultancy	No	Cardno (NSW/ACT) Pty Ltd	152,796.00	24/10/2014	31/08/2018	No
National Arboretum Canberra Water Security – Supply & Installation of Bore Pump & Associated Works	Select	Works	No	Bungendore Rural Services Pty Ltd	52,208.39	11/08/2014	26/09/2015	Yes

Contract Title	Procurement Methodology	Procurement Type	Exemption from Quotation and Tender Threshold requirements	Contractor Name	Contract Amount	Execution Date	Expiry Date	Small to Medium Enterprise (SME)
National Arboretum Canberra, Construction of Transfer Reservoir, Irrigation Mainline & Associated Works	Public	Works	No	Huon Contractors Pty Ltd	1,123,069.00	27/10/2014	05/01/2016	Yes
Provision of Traffic Management Services	Public	Services (non-consultancy)	No	CARE Traffic Services Pty Ltd	853,800.00	18/11/2014	17/11/2017	Yes
Morisset Road Pavement Rehabilitation	Public	Works	No	Hawkins Civil Pty Ltd	859,437.64	26/09/2014	09/01/2016	Yes
Bunda Street Shareway	Public	Works	No	Hawkins Civil Pty Ltd	2,270,422.00	19/09/2014	01/05/2016	Yes
Road Batter Stabilisation 2014–15 – Design and Construction Superintendence	Public	Consultancy	No	Indesco Pty Ltd	50,479.00	13/09/2014	17/05/2016	No
Campbell Local Area Traffic Management Scheme	Public	Works	No	Hawkins Civil Pty Ltd	305,555.00	23/09/2014	09/03/2016	No
Belconnen Bus Depot. Electrical Switchboard Upgrade	Public	Works	No	ACTEW Retail Ltd & AGL ACT Retail Investments Pty Ltd t/a ActewAGL Retail	290,834.00	10/11/2014	30/12/2015	No
20–22 Josephson Street, Belconnen Stormwater Upgrade	Public	Works	No	Simeonov Civil Engineering (A.C.T.) Pty Ltd	558,410.93	27/10/2014	09/02/2016	No
Installation of Fuel Tanks at Tuggeranong Bus Depot – Design & Construction Superintendences Services	Select	Consultancy	No	Arup Pty Ltd	189,485.00	09/12/2014	29/05/2016	No
Provision of Bus Transmission Services	Single Select	Services (non-consultancy)	Yes	ZF Services Australia Pty Ltd	210,000.00	26/03/2015	01/02/2018	No
Supply and Delivery of Bulbs for Floriade	Public	Goods	No	Broersen Bulbs Pty Ltd	211,114.38	23/01/2015	31/08/2017	No
Supply and Delivery of Annuals for Floriade	Public	Goods	No	Oasis Horticulture Pty Ltd	78,547.52	16/01/2015	31/08/2017	No
2014–15 Community Paths Capital Upgrade Program	Select	Consultancy	No	Northrop Consulting Engineers Pty Ltd	62,480.00	03/11/2014	31/05/2016	Yes
2014–15 Community Paths Capital Upgrade Program – Package A	Public	Works	No	Butterfly Constructions Pty Ltd	284,166.86	11/12/2014	18/05/2015	Yes

Contract Title	Procurement Methodology	Procurement Type	Exemption from Quotation and Tender Threshold requirements	Contractor Name	Contract Amount	Execution Date	Expiry Date	Small to Medium Enterprise (SME)
Molonglo River Park BGW Pedestrian Trail	Select	Works	No	Makin Trax Australia Pty Ltd	204,074.50	05/03/2015	14/05/2016	No
Recycling Drop Off Centre – Upgrades & Installation of CCTV Cameras	Public	Works	No	Fire Systems Solutions Pty Ltd	260,003.16	09/02/2015	17/04/2016	Yes
Majura Pines Recreational Amenities	Select	Works	No	Jindabyne Landscaping Pty Ltd	143,591.25	19/01/2015	31/03/2016	Yes
Panel for Animal Population Management Services in the ACT	Public	Services (non-consultancy)	No	G Pace & T.J Pace	—	15/05/2015	31/05/2020	No
Panel for Animal Population Management Services in the ACT	Public	Services (non-consultancy)	No	Strathbogie Wildlife Pty Ltd	—	15/05/2015	31/05/2020	No
Panel for Animal Population Management Services in the ACT	Public	Services (non-consultancy)	No	Wildlife Services Pty Ltd	—	15/05/2015	31/05/2020	No
Provision of MyWay Smartcard Reload Services	Single Select	Services (non-consultancy)	No	Byethan Pty Ltd		11/12/2014	30/06/2016	Yes
Provision of MyWay Smartcard Reload Services	Single Select	Services (non-consultancy)	No	Shaboyah Pty Ltd		11/12/2014	30/06/2016	Yes
Provision of MyWay Smartcard Reload Services	Single Select	Services (non-consultancy)	No	Lu's Family Company Pty Ltd		11/12/2014	30/06/2016	Yes
Provision of MyWay Smartcard Reload Services	Single Select	Services (non-consultancy)	No	Teilall Pty Ltd		11/12/2014	30/06/2016	Yes
Provision of MyWay Smartcard Reload Services	Single Select	Services (non-consultancy)	No	Dirveena Pty Ltd		23/02/2015	30/06/2016	Yes
Provision of MyWay Smartcard Reload Services	Single Select	Services (non-consultancy)	No	N Huynh & B Lam		11/12/2014	30/06/2016	Yes
Provision of MyWay Smartcard Reload Services	Single Select	Services (non-consultancy)	No	JC & DL Aislabie Pty Ltd		21/11/2014	30/06/2016	Yes
Provision of MyWay Smartcard Reload Services	Single Select	Services (non-consultancy)	No	Rognar Pty Ltd		23/02/2015	30/06/2016	Yes
Provision of MyWay Smartcard Reload Services	Single Select	Services (non-consultancy)	No	MW & LT Pty Ltd		06/01/2015	30/06/2016	Yes
Provision of MyWay Smartcard Reload Services	Single Select	Services (non-consultancy)	No	S & L Dowling Services Pty Ltd		11/12/2014	30/06/2016	Yes

Contract Title	Procurement Methodology	Procurement Type	Exemption from Quotation and Tender Threshold requirements	Contractor Name	Contract Amount	Execution Date	Expiry Date	Small to Medium Enterprise (SME)
Provision of MyWay Smartcard Reload Services	Single Select	Services (non-consultancy)	No	WH Smith Australia Pty Ltd		23/02/2015	30/06/2016	No
Provision of MyWay Smartcard Reload Services	Single Select	Services (non-consultancy)	No	Golf Investments Pty Ltd		06/01/2015	30/06/2016	Yes
Provision of MyWay Smartcard Reload Services	Single Select	Services (non-consultancy)	No	Newsxpress ACT Pty Ltd		06/01/2015	30/06/2016	Yes
Provision of MyWay Smartcard Reload Services	Single Select	Services (non-consultancy)	No	The Australian National University Union Incorporated		11/12/2014	30/06/2016	Yes
Provision of MyWay Smartcard Reload Services	Single Select	Services (non-consultancy)	No	UCU Ltd		23/02/2015	30/06/2016	Yes
Provision of MyWay Smartcard Reload Services	Single Select	Services (non-consultancy)	No	Quick & Go Pty Ltd		06/11/2014	30/06/2016	Yes
Provision of MyWay Smartcard Reload Services	Single Select	Services (non-consultancy)	No	Dangs Pty Ltd as the Trustee for Durga Family Trust trading as Kambah News Agency		12/11/2014	30/06/2016	Yes
Provision of MyWay Smartcard Reload Services	Single Select	Services (non-consultancy)	No	G L & P Prince Holdings Pty Ltd as the Trustee for G L & P T Prince Family Trust		13/03/2015	30/06/2016	Yes
Open Space Furniture Upgrades – Package A – Signs	Select	Works	No	Screenmakers Pty Ltd	72,050.00	08/12/2014	01/05/2016	Yes
Open Space Fitness Equipment 2014–15	Select	Works	No	Forpark Australia	99,000.00	17/12/2014	06/05/2016	Yes
Bus Stop Upgrades – Package 22	Select	Works	No	C.B. Excavations Pty Ltd	159,700.00	04/03/2015	08/05/2016	Yes
Path Grinding Services for Concrete Footpaths	Public	Services (non-consultancy)	No	The Australian Grinding Company Pty Ltd	2,860,000.00	10/11/2014	10/11/2017	No
Yamba Drive Safety Upgrades Package A	Select	Works	No	Hawkins Civil Pty Ltd	212,413.50	22/04/2015	30/05/2016	Yes
Yamba Drive Safety Upgrades Package B	Select	Works	No	Simeonov Civil Engineering (A.C.T.) Pty Ltd	101,732.78	08/04/2015	05/05/2016	Yes

Contract Title	Procurement Methodology	Procurement Type	Exemption from Quotation and Tender Threshold requirements	Contractor Name	Contract Amount	Execution Date	Expiry Date	Small to Medium Enterprise (SME)
Jarrabomberra Wetlands Asbestos Remediation – Superintendent	Single Select	Consultancy	Yes	Robson Environmental Pty Ltd	19,475.50	21/04/2015	01/12/2015	Yes
Panel of Suppliers for Urban Tree Removal Services	Public	Services (non-consultancy)	No	Landscape Direct Pty Ltd	—	25/05/2015	30/04/2020	No
Road Batter Stabilisation 2014–15	Select	Works	No	Cord Civil Pty Ltd	144,370.83	11/05/2015	30/05/2016	Yes
National Arboretum Canberra Capital Upgrades 2014–15 – Additional Car Park Works	Select	Works	No	Butterfly Constructions Pty Ltd	108,350.00	12/05/2015	19/06/2016	Yes
Design and Construct Trails Within the National Arboretum Canberra	Select	Works	No	Makin Trax Australia Pty Ltd	91,245.00	11/05/2015	12/06/2016	Yes
National Arboretum Canberra Front Gate Upgrade Works	Select	Works	No	ACT Steelworks Pty Ltd	37,774.00	18/05/2015	19/06/2016	Yes
Installation of Fuel Tanks at Tuggeranong Bus Depot	Public	Works	No	BMD Constructions Pty Ltd	1,877,490.89	22/05/2015	07/10/2016	No
Black Spot Projects 2014–15 – Package 1	Public	Works	No	Hawkins Civil Pty Ltd	971,407.17	29/04/2015	22/07/2016	Yes
Black Spot Upgrades 2014–15 Package 2	Select	Works	No	CL & S Pty Ltd t/a Capital Lines and Signs	63,533.53	15/05/2015	12/06/2016	Yes
2014–15 Blackspot Upgrades Package 3	Public	Works	No	Ecowise Services (Australia) Pty Ltd	56,515.50	15/06/2015	14/06/2016	No
LATM Improvements 2014–15 Kaleen Package C	Select	Works	No	Simeonov Civil Engineering (A.C.T.) Pty Ltd	176,000.00	31/03/2015	25/06/2016	Yes
Local Area Traffic Management Improvements 2014–15 Kaleen Package B	Select	Works	No	Kuma Contractors Pty Ltd	65,500.00	16/04/2015	25/05/2016	Yes
Consultancy to Conduct a Public Survey on Services Provided by the Territory and Municipal Services Directorate (TAMS)	Public	Consultancy	No	Piazza research Pty Ltd	280,000.00	07/04/2015	06/04/2020	Yes
Hydrant Line and Associated Works	Public	Consultancy	No	Bost Pty Ltd	1,184,985.00	13/01/2015	30/04/2016	Yes
Weston Creek Group Centre Parking Upgrade	Public	Works	No	Cord Civil Pty Ltd	646,278.40	18/02/2015	27/05/2016	Yes

Contract Title	Procurement Methodology	Procurement Type	Exemption from Quotation and Tender Threshold requirements	Contractor Name	Contract Amount	Execution Date	Expiry Date	Small to Medium Enterprise (SME)
Construction of Access and Security Upgrades for Gross Pollutant Trap – Stage 2	Select	Works	No	Hawkins Civil Pty Ltd	153,171.22	18/03/2015	13/11/2015	Yes
National Arboretum Canberra Events Terrace and Precinct Facilities Primary Sketch Plan Consultancy Services	Single Select	Consultancy	Yes	Taylor & Cullity Pty Ltd	41,859.00	01/04/2015	29/05/2015	No
Depot Security Upgrades – Construction	Public	Works	No	J.R Lidden & M Lidden t/a Lido's Fencing	157,102.00	26/02/2015	29/05/2016	Yes
Drakeford, Athllon and Isabella Drive's Roundabout – Part Time Traffic Signals	Public	Works	No	Simeonov Civil Engineering (A.C.T.) Pty Ltd	336,925.47	26/02/2015	28/05/2016	Yes
Bus Stop Upgrades – Package 23	Public	Works	No	C.B. Excavations Pty Ltd	154,762.00	02/04/2015	22/05/2016	Yes
Bus Stop Upgrades Package 24	Select	Works	No	Kuna Contractors Pty Ltd	170,880.00	12/06/2015	07/08/2016	Yes
Thin Open Graded Asphalt Surfacing (TOGAS)	Public	Works	No	Bitupave Ltd t/a NSW Boral Asphalt	547,641.93	09/02/2015	01/06/2016	Yes
Water Stations – Package B	Select	Works	No	Waterland Pty Ltd	254,837.00	30/01/2015	29/05/2016	Yes
Bateson Road & Palmer Street Intersection Upgrade	Select	Works	No	Simeonov Civil Engineering (ACT) Pty Ltd	59,400.00	18/02/2015	06/03/2016	Yes
Supply and Installation of Bus Shelters at Various ACT Location	Public	Works	No	Stoddart Infrastructure a Division of Tom Stoddart Pty Ltd	250,000.00	16/06/2015	16/06/2017	No
Belconnen Bus Interchange TGSI Upgrade	Select	Works	No	Simeonov Civil Engineering (A.C.T.) Pty Ltd	56,432.00	27/05/2015	26/06/2016	Yes
DDA Network 14 New Bus Stops	Select	Works	No	C.B. Excavations Pty Ltd	61,695.00	10/04/2015	15/05/2016	Yes
Southern Cross Drive Bus Stop Improvements	Select	Works	No	Kuma Contractors Pty Ltd	126,150.00	22/04/2015	03/06/2016	Yes
Network 14 Shelter Relocations	Select	Works	No	C.B. Excavations Pty Ltd	110,106.00	14/05/2015	02/07/2016	Yes

Contract Title	Procurement Methodology	Procurement Type	Exemption from Quotation and Tender Threshold requirements	Contractor Name	Contract Amount	Execution Date	Expiry Date	Small to Medium Enterprise (SME)
Molonglo NES Plan, Patch K Habitat Restoration	Select	Works	No	Provincial Native Plants Pty Ltd t/a Provincial Plants & Landscapes	135,740.00	03/03/2015	29/05/2016	Yes
Panel of Minor Civil Works Contractors for Roads ACT	Public	Works	No	Beno Excavations Pty Limited t/a Benex Pipelines	0.00	14/07/2014	30/06/2017	Yes
Panel of Minor Civil Works Contractors for Roads ACT	Public	Works	No	Bost Pty Ltd	—	24/06/2015	30/06/2017	Yes
Panel of Minor Civil Works Contractors for Roads ACT	Public	Works	No	Butterfly Constructions Pty Ltd	—	30/06/2015	30/06/2017	Yes
Panel of Minor Civil Works Contractors for Roads ACT	Public	Works	No	Canberra Communications Solutions Pty Ltd	—	22/06/2015	30/06/2017	Yes
Panel of Minor Civil Works Contractors for Roads ACT	Public	Works	No	Canberra Contractors Pty Ltd	—	17/06/2015	30/06/2017	Yes
Panel of Minor Civil Works Contractors for Roads ACT	Public	Works	No	Capital Civil Contractors Pty Ltd	—	30/06/2015	30/06/2017	Yes
Panel of Minor Civil Works Contractors for Roads ACT	Public	Works	No	Cappello Commercial Hydraulics & Civil Pty Ltd	—	30/06/2015	30/06/2017	Yes
Panel of Minor Civil Works Contractors for Roads ACT	Public	Works	No	C.B. Excavations Pty Ltd	—	22/06/2015	30/06/2017	Yes
Panel of Minor Civil Works Contractors for Roads ACT	Public	Works	No	Civil Werx Pty Ltd	—	22/06/2015	30/06/2017	Yes
Panel of Minor Civil Works Contractors for Roads ACT	Public	Works	No	Contour Constructions (ACT) Pty Ltd	—	17/06/2015	30/06/2017	Yes
Panel of Minor Civil Works Contractors for Roads ACT	Public	Works	No	Cord Civil Pty Ltd	—	22/06/2015	30/06/2017	Yes

Contract Title	Procurement Methodology	Procurement Type	Exemption from Quotation and Tender Threshold requirements	Contractor Name	Contract Amount	Execution Date	Expiry Date	Small to Medium Enterprise (SME)
Panel of Minor Civil Works Contractors for Roads ACT	Public	Works	No	C.M Dale & T Dale & R.I Hitchcock & A.M McKenna t/a Dale & Hitchcock Civil Engineering & Landscaping	—	22/06/2015	30/06/2017	Yes
Panel of Minor Civil Works Contractors for Roads ACT	Public	Works	No	Envirocon Construction & Environmental Services Pty Ltd	—	30/06/2015	30/06/2017	Yes
Panel of Minor Civil Works Contractors for Roads ACT	Public	Works	No	Guideline (A.C.T.) Pty Ltd	—	22/06/2015	30/06/2017	Yes
Panel of Minor Civil Works Contractors for Roads ACT	Public	Works	No	Hawkins Civil Pty Ltd	—	22/06/2015	30/06/2017	Yes
Panel of Minor Civil Works Contractors for Roads ACT	Public	Works	No	Kuna Contractors Pty Ltd	—	30/06/2015	30/06/2017	Yes
Panel of Minor Civil Works Contractors for Roads ACT	Public	Works	No	Woden Contractors Pty Ltd	—	30/06/2015	30/06/2017	Yes
Panel of Minor Civil Works Contractors for Roads ACT	Public	Works	No	Xmplar Building Solutions Pty Ltd	—	30/06/2015	30/06/2017	Yes
Barrier Restoration Project	Select	Works	No	Greening Australia (Capital Region) td	146,860.00	27/02/2015	29/05/2016	Yes
ACT Skate Parks Minor Works – Northside	Select	Works	No	Pyramid Corporation Pty Ltd	62,645.00	30/04/2015	12/06/2016	Yes
ACT Skate Parks Minor Works – Southside	Select	Works	No	Pyramid Corporation Pty Ltd	64,977.00	30/04/2015	12/06/2016	Yes
Bridge Painting Program 2014–15	Select	Works	No	Programmed Property Services Pty Ltd	202,180.00	29/04/2015	09/07/2016	No
Municipal Linemarking Maintenance Program 2015	Public	Works	No	Allstate Linemarking Services Pty Ltd	532,112.02	15/05/2015	12/02/2017	No
Strenghtening of Bridge 2074	Public	Works	No	Guideline (.C.T.) Pty Ltd	412,847.42	18/05/2015	31/08/2016	Yes
Replacement of Armoured Cable in Ainslie – Superintendency Services	Public	Consultancy	No	Northrop Consulting Engineers Pty Ltd	54,120.00	28/04/2015	28/10/2016	No

Contract Title	Procurement Methodology	Procurement Type	Exemption from Quotation and Tender Threshold requirements	Contractor Name	Contract Amount	Execution Date	Expiry Date	Small to Medium Enterprise (SME)
Replacement of Armoured Cable in Ainslie	Public	Works	No	Ecowise Services (Australia) Pty Ltd	499,784.01	30/06/2015	08/01/2017	Yes
Principals Authorised Person Services for Gungahlin Drive Augmentation Project	Public	Consultancy	No	AECOM Australia Pty Ltd	373,300.00	17/06/2015	30/06/2017	No
Bridge 1184 Replacement – John Knight Memorial Park	Select	Works	No	Hawkins Civil Pty Ltd	43,418.10	08/05/2015	17/07/2016	Yes
Bridge Maintenance Program 2014–15 Package 1: Bridge Joints	Public	Works	No	Hawkins Civil Pty Ltd	265,568.16	19/05/2015	28/07/2016	Yes
Bridge Maintenance Program 2014–15 Package 2	Select	Works	No	Hawkins Civil Pty Ltd	108,725.92	18/05/2015	29/06/2016	No
Bridge Maintenance Consultancy 2014–15	Quotations	Consultancy	No	Northrop Consulting Engineers Pty Ltd	54,281.70	03/11/2014	30/06/2015	No
Adblue Infrastructure Supply and Installation	Quotations	Works	No	AFLO Equipment Pty Ltd	169,086.50	28/08/2014	28/08/2019	No
Cohen Street CCTV Upgrade	Quotations	Goods	No	Fredon Security Pty Ltd	48,068.00	17/10/2014	19/12/2014	No
Belconnen Bus Depot Staff Breakout Area Upgrade	Quotations	Services (non-consultancy)	No	Affinity Constructions Australia Pty Ltd	80,361.60	24/11/2014	15/12/2015	Yes
Transport and Delivery of Plants for Yarralumla Nursery	Quotations	Services (non-consultancy)	No	S.K. Emmerson & G.J. Holt business name Plantfast	180,000.00	20/04/2015	19/04/2018	No
Supply and Install Joinery Starter/ Muster Area Belconnen Bus Depot	Quotations	Goods	No	About Kitchens	61,719.00	16/01/2015	16/01/2016	No
Supply and Delivery of AdBlue to Tuggeranong and Belconnen Bus Depots	Quotations	Goods	No	Hi-Tech Oils	30,000.00	20/02/2015	19/02/2017	No
Supply of Smartcards and the Provision of MyWay Bureau Services	Quotations	Services (non-consultancy)	No	Monitor WA Pty Ltd	195,000.00	23/03/2015	23/03/2016	No
Fixed Maintenance Platforms	Quotations	Goods	No	SafeSmart Access	75,174.00	26/02/2015	26/02/2016	No
Provision of Training in Diploma of Project Management	Quotations	Services (non-consultancy)	No	Bayley Family Trust trading as Bayley & Associates Pty Ltd	30,282.00	20/03/2015	12/06/2015	Yes

Contract Title	Procurement Methodology	Procurement Type	Exemption from Quotation and Tender Threshold requirements	Contractor Name	Contract Amount	Execution Date	Expiry Date	Small to Medium Enterprise (SME)
Acid Bath Parts Washer Upgrade	Quotations	Goods	No	Auto & Industrial Equipment Pty Ltd	54,175.00	02/03/2015	02/03/2016	No
Consultancy Services for SAMP Finalisation	Quotations	Consultancy	No	ARUP Pty Ltd	79,613.00	13/05/2015	30/06/2016	No
Bentley MANAGEservices	Single Select	Services (non-consultancy)	Yes	Bentley Systems Pty Ltd	28,875.00	01/06/2015	31/07/2016	No
Supply and Delivery of Commercial Sheeting for a Period of 12 Months	Quotations	Goods	No	The Trustee for The Kewtex Unit Trust trading as M Cohn & Associates	128,335.00	21/04/2015	21/04/2016	No
Supply and Delivery of Satin and Satin Stripe Sheeting	Quotations	Goods	No	M Cohn & Associates	128,335.00	21/04/2015	20/04/2017	No
Supply and Delivery of Commercial, Health and Storage Trolleys	Quotations	Goods	No	SSO Handling and Storage	85,150.00	01/04/2015	31/03/2016	No
Software Development and Support Agreement	Single Select	Services (non-consultancy)	Yes	Adtec ACT Pty Ltd	133,000.00	03/03/2015	30/06/2018	No
Supply and Delivery of Table Linen	Quotations	Goods	No	M Cohn & Associates	172,320.00	16/06/2015	15/06/2017	No
Kaleen Shared Path Streetlight Installation	Select	Works	No	W.R. Electrical Pty Ltd t/a Affinity Electrical Technologies	153,734.90	18/05/2015	18/02/2016	Yes
Community Transport Coordination Centre Booking System	Quotations	Services (non-consultancy)	No	RouteMatch Software Pty Ltd	35,234.00	23/02/2015	22/02/2018	No
ACTION Bus Administered Payroll Services	Single Select	Services (non-consultancy)	Yes	Aurion Corporation Pty Ltd	250,000.00	22/06/2015	31/12/2015	No
Provision of Refurbishment Services at the ACTION Belconnen Bus Depot Starter / Muster Area	Quotations	Works	No	Affinity Constructions Australia Pty Ltd	233,182.73	15/01/2015	31/01/2016	No
Conservation Officer Training	Single Select	Consultancy	Yes	Australian Centre for Enviornmental Compliance Pty Ltd	30,000.00	29/04/2015	30/06/2015	Yes
Review of Site Services and Landfill Operations Tender Documentation	Quotations	Consultancy	No	Riggall and Associates Pty Ltd	29,744.00	23/02/2015	23/05/2015	No
Graphic Design Services	Single Select	Services (non-consultancy)	No	Schultz, Rebecca Ann	22,000.00	06/01/2015	30/06/2015	Yes

Contract Title	Procurement Methodology	Procurement Type	Exemption from Quotation and Tender Threshold requirements	Contractor Name	Contract Amount	Execution Date	Expiry Date	Small to Medium Enterprise (SME)
Provision of Cash Collection and Counting Services	Quotations	Services (non-consultancy)	No	Prosegur Australia Pty Ltd	170,000.00	08/04/2015	14/03/2016	No
TAMS Business Capability Modelling Project	Single Select	Consultancy	Yes	Enterprise Architects (VIC) Pty Ltd	156,310.00	07/10/2014	07/10/2016	No
Purchase of 7,530 MWH of Accredited Green Power	Select	Goods	No	Australian CO_2 Exchange Pty Ltd	270,854.10	09/07/2014	09/07/2016	Yes
Panel of Minor Civil Works Contractors for Roads ACT	Public	Works	No	Beno Excavations Pty Limited t/a Benex Pipelines	0.00	14/07/2014	30/06/2017	Yes
Panel of Suppliers for Urban Tree Removal Services	Public	Services (non-consultancy)	No	Treescape Australasia Pty Limited	$0.00	25/05/2015	30/04/2018	No
Panel of Suppliers for Urban Tree Removal Services	Public	Services (non-consultancy)	No	SCTS Pty Ltd tradins as Sapphire Coast Tree Services & Tower Hire Pty Ltd	0	25/05/2015	30/04/2020	No
Panel of Suppliers for Urban Tree Removal Services	Public	Services (non-consultancy)	No	ETS Vegetation Management	0	25/05/2015	30/04/2020	No
Panel of Suppliers for Urban Tree Removal Services	Public	Services (non-consultancy)	No	Lamont, David John trading as David Lamont's Tree Services	$0.00	25/05/2015	30/04/2020	Yes
Panel of Suppliers for Urban Tree Removal Services	Public	Services (non-consultancy)	No	Climb High Tree Services Pty Ltd	0	25/05/2015	30/04/2020	No
Panel of Suppliers for Urban Tree Removal Services	Public	Services (non-consultancy)	No	Treeworks (ACT/NSW) Pty Limited trading as Envirolands	0	25/05/2015	30/04/2020	No
Panel of Suppliers for Urban Tree Removal Services	Public	Services (non-consultancy)	No	Bellarine Tree Services Pty Ltd	0	25/05/2015	30/04/2020	No
Panel of Suppliers for Urban Tree Removal Services	Public	Services (non-consultancy)	No	BURHOR	0.00	25/05/2015	30/04/2020	No
Canberra High School – Paint Exterior of Main Building	Quotations	Works	No	Horizon Coatings (ACT) Pty Ltd		30/09/2014	30/12/2014	No
Supply and Install LED Lamps for ACT Schools	Quotations	Works	No	Summit LED Energy Australia Pty Ltd t/as EO Lighting	31,200.04	18/12/2014	18/03/2015	No

Contract Title	Procurement Methodology	Procurement Type	Exemption from Quotation and Tender Threshold requirements	Contractor Name	Contract Amount	Execution Date	Expiry Date	Small to Medium Enterprise (SME)
Mitchell Depot – Upgrade Sprinklers in Basement	Quotations	Works	No	Tyco Australia Pty Ltd trading as Wormald Life Safety and Rescue	215,554.90	30/09/2014	30/12/2014	No
Lake Tuggeranong College and other various schools. Provide and Install P.F.C Unit	Quotations	Works	No	Brooks Marchant Industries (A.C.T) Pty Ltd	71,082.00	30/09/2014	30/12/2014	Yes
Claire Holland House – Install Sprinkler System	Quotations	Works	No	SMI Group Pty Ltd	102,641.00	09/10/2014	09/01/2015	Yes
Narrabundah College Additional Works Area B,F,O	Quotations	Works	No	Tri-Delt Pty Ltd trading as Quay Building Group	201,494.70	14/10/2014	14/01/2015	Yes
Canberra College (Woden) Underpinning & Structural Remediation Work	Quotations	Works	No	Radmo Constructions Pty Ltd	38,115.00	23/07/2014	23/10/2014	Yes
Amaroo School – Supply & Install New Roof Sheeting & Fixtures – 2 x Transportables	Quotations	Works	No	Environmental Plumbing Solutions Pty Ltd	28,828.80	21/07/2014	21/10/2014	Yes
Provision of Cleaning Services at 11 Moore Street Civic	Select	Services (non-consultancy)	No	Rolfe Property Services Pty Ltd	62,040.00	02/03/2015	28/02/2018	Yes
Maintenance and Repairs of Automated Doors for Territory Managed Sites	Public	Services (non-consultancy)	No	Dorma Australia Pty Ltd	447,693.88	07/07/2014	06/07/2017	Yes
2013.22414.220	Public	Services (non-consultancy)	No	City Reflections Property Management Pty Ltd	233,937.00	04/08/2014	15/12/2016	No

Annexed Reports

ACT Veterinary Surgeons Board
Animal Welfare Authority

Appendix 3: Annexed Reports

The following are declared public authorities that are required to provide their annual reports as an annex to the report of the Territory and Municipal Services. The ACT Public Cemeteries Authority is also a declared authority whose report appears in Volume 2.

- ACT Veterinary Surgeons Board
- Animal Welfare Authority

ACT Veterinary Surgeons Board

The ACT Veterinary Surgeons Board (the Board) is a statutory board established under the *Health Professionals Act 2004*, and has a broad range of responsibilities including:

- registering of appropriately qualified persons as veterinary surgeons, including specialists, enabling them to practise veterinary surgery in the ACT
- ensuring that the interests of the public and the welfare of animals in the ACT are protected through the continuing development of professional standards for veterinary surgeons
- advising the government, through the Minister for Territory and Municipal Services, agencies and interest groups on matters relating to veterinary surgery and practice in the ACT
- conducting inquiries to ensure the professional standards for veterinary surgeons are met and maintained
- engaging with other states and territories on veterinary practice, as well as representing the ACT through peak industry bodies.

The Board comprises seven members; four appointed by the Minister for Territory and Municipal Services including the President and the Community Representative. The other three members are elected by the veterinary profession from within the ACT. With the exception of the Community Representative, all members are registered veterinary surgeons in the ACT. During the reporting period, the Board membership comprised of:

- President – Dr Kevin Doyle, AM (July to October 2014)
- President – Dr Sarah Webb (October 2014 to June 2015)
- Deputy President – Dr John Aspley Davis (July 2014 to June 2015)
- Member – Dr Sarah Webb (July to October 2014)
- Member – Dr Steven Roberts (July 2014 to June 2015)
- Member – Dr Delwyn Fenby (July 2014 to June 2015)
- Member – Dr Timothy Mather (July 2014 to May 2015)
- Member – Dr Kevin Doyle, AM (October 2014 to May 2015)
- Community Representative – Ms Eileen Jerga, AM (July 2014 to June 2015)

The Board meets on a monthly basis with meetings held at Macarthur House, Lyneham. The Board met on 11 occasions during the year with attendance outlined in Table 1.

Table 1: Board member attendance

Member	Jul	Aug	Sep	Oct	Nov	Jan	Feb	Mar	Apr	May	Jun ^
Dr Delwyn Fenby		✓	✓	✓	✓	✓	✓		✓	✓	✓
Ms Eileen Jerga, AM	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Dr John Aspley Davis	✓	✓	✓			✓	✓				✓
Dr Kevin Doyle, AM	✓		✓	✓	✓	✓		✓	✓	N/A*	N/A
Dr Sarah Webb	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Dr Steven Roberts		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Dr Tim Mather	✓	✓	✓	✓	#	#	#	#	#	N/A*	N/A

Notes: ^ The June board meeting was held on 3 July 2015 on account of member's availability
Dr Mather voluntarily stood down from attending board meetings
* Dr Doyle and Dr Mather ceased to be members of the board from May 2015

A number of Board appointments were renewed during the year including Dr Sarah Webb as President, Dr Delwyn Fenby as a member and Ms Eileen Jerga, AM as the community representative. The appointment of Dr Kevin Doyle, AM expired in May 2015. This position is one of two casual vacancies currently being filled. It is expected the process to appoint two new members will be finalised in July 2015. Appointments to the board are managed in accordance with the Health Professionals Regulation 2004. The Board funds the remuneration of members based on attendance. The current rate of remuneration is $400 for members and $425 for the President per meeting.

The **secretariat** is provided by Territory and Municipal Services Directorate (TAMS) and comprises:

- the Registrar – Mr Anthony Polinelli
- the Deputy Registrar – Mr Phil Andrews, JP
- a Business Support Officer – Ms Claire Garnock (until 1 May 2015)
- a Business Support Officer – Mrs Vicki Little (from 4 May 2015).

The secretariat was transferred during the year to TAMS' Corporate and Business Enterprises Division. The secretariat provides a critical function in the day-to-day administration of the Board's affairs.

The secretariat is carrying out a review of the Board's governance arrangements to ensure the Board's policies and procedures are compliant with broader ACT legislation and ACT Government direction. The secretariat has also commenced a review of the Board's website, which is hosted by TAMS, to improve the relevance of information and provide easier access to users. The secretariat will also implement a range of other initiatives in the near future such as an upgrade to the Register of Veterinary Surgeons and development of a newsletter to engage the veterinary community more broadly and to communicate the ongoing activities of the Board.

In May 2015, the Minister for Territory and Municipal Services introduced the Veterinary Surgeons Bill 2015 (the Bill) into the ACT Legislative Assembly. The purpose of the Bill is to repeal the *Health Professionals Act 2004*, and to create professional specific legislation for veterinary surgeons. The Bill creates legislation which mirrors the current arrangements under which the Board operates. It aims to modernise the legislation to reflect current drafting standards and to streamline the broader provision of the *Health Professionals Act 2004* to be profession specific. The Bill incorporates provisions previously contained in regulations under the current legislation, although regulations will still be required.

The **Veterinary Surgeons Standards Statement** is an important document that outlines the standards of practice and other ancillary information to which veterinary surgeons in the ACT must adhere.

The current Standards Statement was issued in 2009. The Board has commenced a review to ensure the Standards remain current, relevant and continue to maintain the high standard of professional practice expected of veterinary surgeons in the ACT, while remaining consistent with the professional standards in other jurisdictions. The veterinary profession in the ACT will be consulted in the development of the new standards which are expected to be in place in early 2016.

Registrations

At 30 June 2015, there were 297 veterinary surgeons, including specialists, registered in the ACT. The Board recognises the diversity of the veterinary profession in the ACT, including those in public service and private practice. In May 2015, the secretariat introduced a new online registration renewal process for veterinary surgeons through Access Canberra. This initiative has improved the registration renewal process and seen a take-up rate of approximately 77 percent within the ACT veterinary community.

Table 2: Registrants by year

2010–11	2011–12	2012–13	2013–14	2014–15
272	256	245	310	297

The Board expects high standards of professional behaviour from veterinary surgeons in the ACT. This includes maintaining minimum professional standards of practice, mandating professional indemnity insurance and continuing professional development.

Complaints

The Board received 16 new complaints in the 2014–15 year. Five were resolved and 11 remain under active management. The Board continues to manage a further eight complaints that are complex in nature and the subject of administrative review. All complaints are jointly reviewed by the Board and the Health Services Commission. A review of the complaints process is underway to ensure the process is as efficient as possible, and both the complainant and veterinary surgeons are afforded natural justice.

The regulation and inspection of veterinary premises continued throughout the year. A number of premises remain unregistered and the Board will endeavour to have all veterinary premises registered in the next financial year. The regulation and inspection of veterinary premises is consistent with a number of other jurisdictions and builds public confidence in the veterinary profession in the ACT.

Continuing professional development (CPD) is compulsory for registered veterinary surgeons in the ACT. The ACT is among a number of Australian jurisdictions to have compulsory CPD for veterinary surgeons. It is important that all registered veterinary surgeons demonstrate a commitment to ongoing and relevant professional development, consistent with the nature of practice in which they are involved. The compulsory nature of CPD is an important aspect in maintaining public confidence in the profession.

Financial Management

The Board is not a Territory Authority for the purposes of the *Financial Management Act 1996*. The Board is essentially self-funded which includes the reimbursement of TAMS's costs incurred in the provision of the secretariat function. The Board's finances are also managed by TAMS on the Board's behalf. Considerable work has been done to better understand the Board's financial situation since its transfer from ACT Health. The Board incurs considerable expenses in the establishment of Professional Standards Panels to investigate complaints. The Board also funds the Business Support Officer position, where the routine administration of the Board is undertaken. The Board's finances are subject to audit by the ACT Audit Office.

Table 3: 2014–15 Financial Statement

Cash at Bank 01 July 2014	$287,566
Cash Inflows	$134,852
Cash Outflows	$152,071
Cash at Bank 30 June 2015	$270,347

The Board continues 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 John Aspley Davis is the ACT representative on the AVBC.

The AVBC meets regularly throughout the year with the Annual General Meeting (AGM) held this year in Brisbane. State, Territory and New Zealand Board representatives, together with the Board Registrars, all attend the AGM to discuss issues of common interest to the veterinary profession.

Following enactment of the Veterinary Surgeons Bill 2015 currently before the Legislative Assembly, the **National Recognition of Veterinary Registration** (NRVR) will be reviewed to ascertain what changes need to be made to harmonise the new legislation with other jurisdictions. Implementation of the NRVR will facilitate the movement of veterinarians between jurisdictions while ensuring the interests of the ACT are maintained. This is important in the ACT where there are few resident specialists and a locum for a practice can be difficult to arrange.

For further information:
T (02) 62070012 Dr Sarah Webb, President

Registrar
ACT Veterinary Surgeons Board
12 Wattle Street
Lyneham ACT 2602
GPO Box 158
Canberra ACT 2601

E vetboard@act.gov.au
www.tams.act.gov.au/parks-recreation/plants_and_animals/veterinary-surgeons-board

Animal Welfare Authority

TAMS administers the *Animal Welfare Act 1992* (the Act), which regulates offences against animals on behalf of the ACT Government. The Act has a range of enforcement powers to promote and monitor standards of care and protect animals from cruelty or welfare offences. The Executive Director, Parks and Territory Services Division is appointed as the ACT's Animal Welfare Authority.

The ACT Government continued its service funding agreement with the RSPCA (ACT) to provide animal welfare services including the provision of authorised inspectors under the Act. As of 30 June 2015, three inspectors from the RSPCA, 13 TAMS employees, and all sworn ACT police officers were appointed as inspectors under the Act. TAMS assists the RSPCA with animal welfare investigations as required and also takes action in respect of animal welfare concerns that come to its attention.

In March 2015, the Assembly agreed on amendments to the Act, which regulates the breeding of cats and dogs, by introducing a licensing scheme for breeders. The amendments will come into effect on 1 September 2015.

The **Animal Welfare Advisory Committee** (AWAC) is a statutory committee established under section 109 of the Act. The committee met 10 times during the year and commenced reviews of the following codes of practices:

- Code of Practice for the Care and Welfare of Cats in the ACT 2015 Standards and Guidelines (working title)
- Code of Practice for the Welfare of Animals in Pounds and Shelter in the ACT 2015 Standards and Guidelines (working title).

Following a focus group review, the Code of Practice for the Care and Welfare of Dogs in the ACT was amended by AWAC and is expected to be released for public consultation during 2015–16.

Public consultation on both the Code of Practice for the Private Keeping of Native Reptiles in the ACT and the Code of Practice for the Welfare of Native Wildlife: Rescue, Rehabilitation and Release began in June 2015. In 2014–15 the Animal Welfare Authority issued:

- one circus permit
- six licenses for the use or breeding of animals for the purpose of research or teaching in the ACT.

No new applications for commercial trapping permits were requested during 2014–15.

Over a thousand complaints regarding the alleged mistreatment of animals were investigated during the year by inspectors from the RSPCA. Nine prosecutions, involving 30 charges, were finalised resulting in three instances of two-year bans on owning animals being imposed; one instance of a five-year ban, and one instance of a 10-year ban. As of the end of June 2015, the RSPCA had 22 prosecutions involving 103 charges before the courts and being investigated for prosecution action.

Appendix 4: Abbreviations and Acronyms

ACT	Australian Capital Territory
ActewAGL	ACT Electricity, Water and Gas
ACTIA	ACT Insurance Agency
ACTION	ACT Internal Omnibus Network
ACTPLA	ACT Planning and Land Authority
ACTPS	ACT Public Service
AGM	Annual General Meeting
AIMS	Asset Information and Management Services
AMWG	Asset Management Working Group
ANZAC	Australian and New Zealand Army Corps
ARIn	Attraction and Retention Incentive
ARRB	Australian Road Research Board
ASBA	Australian School-Based Apprenticeships
AVBC	Australasian Veterinary Boards Council
AWA	Australian Workplace Agreements
AWAC	Animal Welfare Advisory Committee
BA	Building applications
CLS	Capital Linen Service
CMA	Capital Metro Agency
CMTEDD	Chief Minister, Treasury and Economic Development Directorate
CPD	Continuing professional development
CSIRO	Commonwealth Scientific and Industrial Research Organisation
CWDD	Capital Works Design and Delivery
CWWCT	Capital Woodlands and Wetlands Conservation Trust
DA	development applications
DDA	Disability Design Australia
EAP	Employee Assistance Program
ELT	Executive Leadership Team
EPD	Environment and Planning Directorate
ETD	Education and Training Directorate
FTE	full-time equivalent
HSA	Health and Safety Advisors
HSR	Health and Safety Representatives
IAC	Internal Audit Committee
IAMS	Information and Asset Management System
ICT	information and communications technology
ISO	International Organisation for Standardisation
JACS	Justice and Community Safety Directorate
LCC	Lower Cotter Catchment
MAAP	Mentoring Australia's Apprentices Project
MLA	Member of the Legislative Assembly
MSD	Musculoskeletal disorder
NAIDOC	National Aborigines and Islanders Day Observance Committee
NBN	National Broadband Network
NRMA	National Roads and Motorists' Association Limited
NRVR	National Recognition of Veterinary Registration
NSW	New South Wales
NXTBUS	real time passenger information
RED	Respect, Equity and Diversity
RMC	Risk Management Committee
RMWG	Risk Management Working Group
RSPCA	Royal Society for Protection of Cruelty to Animals
SEA	special employment arrangements
SERBIR	senior executive responsible for business integrity risk
SAMP	Strategic Asset Management Plan
TAMS	Territory and Municipal Services Directorate
WAE	works as executed
WHSSC	Workplace Health and Safety Steering Committee

Appendix 5: Legislation administered by TAMS

Minister for Territory and Municipal Services
Animal Diseases Act 2005
Animal Welfare Act 1992
Cemeteries and Crematoria Act 2003
Domestic Animals Act 2000
Fertilisers (Labelling and Sale) Act 1904
Health Professionals Act 2004
Litter Act 2004
Pest Plants and Animals Act 2005
Plant Diseases Act 2002
Public Unleased Land Act 2013
Road Transport (Driver Licensing) Act 1999, sections 10, 36, 37 and 40
Road Transport (Driver Licensing) Regulation 2000, sections 5, 13, 14, 17, 32, 34, 40, 43, 55, 64A, 66 (5), 68, 69 (7), 70 (1) and (2), 85 (5) and (8), 89 (6), 138AB and 138B
Road Transport (Public Passenger Services) Regulation 2002, section 70 (1) (a) and (b)
Road Transport (Vehicle Registration) Act 1999, sections 8 and 29
Road Transport (Vehicle Registration) Regulation 2000, sections 26 (2), 27 (2) and (3), 28, 29, 31 (3), 32, 32A, 34, 35, 37 (1) and (2), 40, 41, 42 (2) and (4), 44, 49, 50 (2), 54 (1), 55, 56 (1), 61, 62, 63, 64 (2), 65 (3), (5) and (6), 68 (4), (5), (7), (8), (9) and (10), 72, 75, 77 (2) and (3), 78, 79, 83 (4) and (5), 86 (1) and (4), 90, 92, 160 (3), 162 (2), (3) and (4)
Stock Act 2005
Tree Protection Act 2005
Trespass on Territory Land Act 1932
Utilities Act 2000, part 14 and sections 254 and 256 in relation to part 14
Waste Minimisation Act 2001
Minister for Roads and Parking
Road Transport (General) Act 1999, sections 12, 13, 14, 19, 20, 45 (4) and (5) and 87, and administration provisions relating to fees and approval of forms, in relation to a function under the road transport legislation that is the responsibility of the Minister for Roads and Parking
Road Transport (General) Regulation 2000, sections 13AA and 14 (1), (2) and (3)
Road Transport (Safety and Traffic Management) Act 1999, sections 5A, 18, 20, 31 (1) and (2) and 32 (3) (c)
Road Transport (Safety and Traffic Management) Regulation 2000, sections 11, 31, 41 (3), 42 (3), 46, 51 and 64 (1) and (2)

Appendix 6: Compliance Statement

The TAMS Annual Report 2014–15 must comply with the 2015 Annual Report Directions found at the ACT Legislation Register: **http://www.legislation.act.gov.au/ni/annual/2015.asp**

The index below indicates the subsections of the Annual Report Directions that are applicable and the location of the information that satisfies these requirements. The TAMS Annual Report 2014–15 complies with all applicable subsections.

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D	Notices of Non Compliance	nil to report
D.1	Dangerous substances	nil to report
D.2	Medicines, Poisons and Therapeutic Goods	nil to report
E	Education and Training	not applicable
F	Health	not applicable
G	Gambling and Racing	not applicable
H	Ministerial and Director-General Directions	nil to report
I	**Public Land Management Plans**	**30**
J	Third Party Insurance	not applicable
K	Victims of Crime	not applicable
L	**Waste Minimisation Contraventions**	**29**

Whole-of-Government Reporting

All subsections listed under whole-of-government reporting are aggregated with the contributions of other directorate's as follows:

M **Community Engagement and Support—see Chief Minister, Treasury and Economic Development Directorate 2014–15 Annual Report**

N **Justice and Community Safety—see Justice and Community Safety Directorate 2014–15 Annual Report**

N.1 Bushfire Risk Management

N.2 Freedom of Information

N.3 Human Rights

N.4 Legal Services Direction

O **Public Sector Standards and Workforce Profile—see Commissioner for Public Administration 2014–15 State of Service Report**

O.1 Culture and Behaviour

O.2 Public Interest Disclosure

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