

**Ownership Agreement between the  
Treasurer  
and the  
Chief Executive  
of the  
Department of Disability, Housing and  
Community Services**

## TABLE OF CONTENTS

<b>Purpose</b> .....	<b>3</b>
<b>Parties</b> .....	<b>3</b>
<b>Scope</b> .....	<b>3</b>
<b>Term of Agreement</b> .....	<b>4</b>
<b>Corporate Objectives and Main Undertakings</b> .....	<b>4</b>
<b>Business and Corporate Strategies</b> .....	<b>5</b>
<b>Financial Objectives</b> .....	<b>5</b>
Budgeted Financial Statements .....	5
Operating Surplus/Loss .....	6
Budget Variations .....	6
Sustaining Public Funds .....	6
Financial Performance .....	6
<b>Employment</b> .....	<b>6</b>
Human Resource Plan.....	6
Staffing Profiles.....	7
Occupational Health and Safety. ....	7
Voluntary Redundancies.....	7
<b>Consultants, Contractors and Vehicles</b> .....	<b>7</b>
<b>Capital and Cash Disbursements</b> .....	<b>7</b>
<b>Fixed Asset Management</b> .....	<b>8</b>
Asset Management and Maintenance Plan .....	8
Works and Acquisitions.....	8
<b>Cash Control</b> .....	<b>9</b>
<b>Management of GST and FBT Liabilities</b> .....	<b>9</b>
<b>Monitoring and Reporting</b> .....	<b>9</b>
Monthly Reporting.....	9
Quarterly Reporting .....	10
Annual Reporting .....	10
Seasonal Reporting .....	11
Other Reporting .....	11
<b>Longer Term Focus</b> .....	<b>11</b>
<b>Organisation Form</b> .....	<b>11</b>
<b>Fraud Control</b> .....	<b>11</b>
<b>Assets Held and Liabilities Managed on Behalf of the Territory</b> .....	<b>11</b>
<b>Expenses Incurred and Revenues Received on Behalf of the Territory</b> ....	<b>12</b>
<b>Procedures for Amendment</b> .....	<b>12</b>
<b>Attachment 1 - Financial Statements</b>	
<b>Attachment 2 - Financial Performance Measurement Analysis</b>	

**Attachment 3 - Staffing Profile and Strategic Human Resource Plan**

**Attachment 4 - Asset Management Plan**

**Attachment 5 - Management of GST and FBT Risk**

**Attachment 6 - Organisational Chart**

## **Purpose**

This Ownership Agreement establishes the Government's ownership interest in the Department of Disability, Housing and Community Services. It sets out guidelines and performance requirements to ensure the Government receives the best possible return from the resources employed by the Department. This is done through the efficient and business like management of those resources and the prudent management of the Territory's exposure to financial risk.

## **Parties**

2. This Agreement is between the Treasurer and the Chief Executive of the Department of Disability, Housing and Community Services with respect to the Government's ownership interest in the Department.

3. The Agreement has been prepared in consultation with the Minister for Disability, Housing and Community Services so far as determining the revenue to be received from the Minister for the purchase from the Department of services in 2002-03.

4. This Agreement, and any subsequent amendment to it, will be tabled before the Legislative Assembly.

## **Scope**

5. This Ownership Agreement reflects the objectives and plans, within the context of existing Government policy, of the Department's owner and management over the term of the Agreement. It does not represent purchase or other funding commitments by the service clients of the agency, including the Government.

6. The Government's ownership interests in the Department of Disability, Housing and Community Services covered by this Agreement relate to:

- efficient and effective management of the Department's expenses and revenues in order to achieve at least its planned operating result;
- efficient and effective management of expenses incurred on behalf of the Territory, and Territory revenues collected by the Department;
- efficient and effective utilisation of assets employed and liabilities managed by the Department and assets and liabilities held on behalf of the Territory;
- the Government's interests as an employer including staffing profiles, staff turnover and occupational health and safety;
- efficient cash management of the Department's current position with consequential maximisation of returns on investment;
- the Department's longer term financial stability and viability together with its continuing capacity to provide services; and
- the optimal level of investment in the Department.

7. The Agreement does not exclude, and is in addition to, the continuation of other Government wide policies including customer focus policies (commitment to service) and Government employment policies such as equal employment opportunities. Further, the Agreement complements any Business or Corporate Plans that the Department may produce.

8. The Government's ownership interest in ACT Housing is reflected in a separate Ownership Agreement.

### **Term of Agreement**

9. This Agreement is for a period of four years from 1 July 2002 in line with the Government's forward estimate strategy. The Agreement focuses on the 2002-03 Budget year and will be updated annually on a four year rolling basis.

### **Corporate Objectives and Main Undertakings**

10. The Department brings together responsibilities for public and community housing services and policy, disability services, policy and planning, concessions, community services and facilities, supported accommodation and therapy services. In bringing these related functions together in one organisation, the Department provides a more integrated approach to the development of policy and the delivery of community services.

11. The major corporate objectives of the Department relevant to this Agreement are:

- subject to the requirements of government policy and legislation, to operate as a customer service oriented entity along business-like lines;
- to use benchmarking to operate at least as efficiently as alternative service providers and to provide quality, value for money services in all aspects of the Department's operations;
- to use financial practices and maintain accounts and records which satisfy the requirements of the Financial Management Act 1996, including the associated *ACT Accounting Policy Manual* modelled on the requirements of Australian Accounting Standards, and which fairly present the Department's financial position and operational and cashflow results for planning and reporting purposes;
- to adopt high standard operating practices to safeguard the environment and health and safety of staff; and
- to provide a productive and satisfying working environment for staff, and a commitment to high standards of human resource management based on the principles of equal employment opportunity.

## **Business and Corporate Strategies**

12. The Department's objectives and main undertakings in 2002-03 include:

- enhancing the integration of policy and the delivery of community services and facilities, including closer collaboration with community agencies, improved co-ordination of housing services and supported accommodation;
- enhancing services for people with a disability and their families and supporting the development of reform and service improvement in partnership with people with disabilities, their families, service providers in response to the recent inquiry into disability services;
- expanding disability services in the areas of early diagnosis and assessment of autism and multi-disciplinary therapy services to children in autism specific learning support classes in ACT Government primary schools;
- expanding the ACT public and community housing sectors through the provision of more social housing options with a particular focus on the indigenous community housing sector and the upgrading of Ainslie Village;
- improving fire safety in public housing major flat complexes, in order to bring them up to modern standards;
- enhancing health, well-being and independence outcomes by implementing the recommendations of medication audits in the Disability Program and undertaking comprehensive audit of risk for Disability Program clients; and
- ensuring effective clinical and corporate governance by implementing reforms in the Disability Program as recommended by the Disability Reform Group.

## **Financial Objectives**

### Budgeted Financial Statements

13. Budgeted financial statements for the 2002-03 Budget year, as well as forward estimates for the three financial years commencing 2003-04, are at Attachment 1 to this Agreement. These general purpose financial statements have been prepared in accordance with the *ACT Accounting Policy Manual* and include:

- Statement of Financial Position (Department);
- Statement of Assets and Liabilities held on behalf of the Territory (Territorial);
- Statement of Financial Performance (Department);
- Statement of Revenues and Expenses on behalf of the Territory (Territorial);
- Statement of Cash Flows (Department);

- Statement of Cash Flows on behalf of the Territory (Territorial);
- Reconciliation of Operating Result with Net Cashflow from Operating Period, for both Department and Territorial accounts, for the Budget year; and
- Notes to the Financial Statements as appropriate.

#### Operating Surplus/Loss

14. The Department undertakes, subject to change in Government policy with respect to the Department, to manage its resources to achieve at least the budgeted operating result in each financial year to which this Agreement relates.

15. The treatment of operating surpluses and the extent to which accumulated surpluses can be retained by the Department, or are to be returned to the Territory, will be subject to assessment by the Treasurer in accordance with this Agreement.

#### Budget Variations

16. Any variations from Budget, including calls on Treasurer's Advance, which do not result from a variation in the level of outputs delivered by the Department, must be agreed by the Treasurer. Such variations will be considered in the context of end of year capital injection or distribution, unless the relevant legal appropriation is first exhausted. The Department will manage within existing fund sources until this time.

#### Sustaining Public Funds

17. The Department will manage its resources to ensure the planned financial position at the end of each year to which this Agreement relates is achieved.

#### Financial Performance

18. The Department undertakes to achieve the financial performance measures at Attachment 2 to this Agreement, as an assessment of the Department's performance in utilisation of its resources. As a result of improved output delivery and redress of balance sheet positions, each performance result is an improvement on that budgeted for in 2002-03.

#### **Employment**

19. The Department undertakes to satisfy the requirements of the *Public Sector Management Act 1994*, the relevant Enterprise Bargaining Agreements, and all other relevant industrial relations legislation, Awards and conditions.

#### Human Resource Plan

20. The Department undertakes to develop a Human Resource Plan by 1 January 2003 in line with the principles outlined at Attachment 3 to this Agreement.

## Staffing Profiles

21. The Department will provide the Treasurer, through the Department of Treasury, with a staffing profile outlining the employment structure, including age, gender, duration of employment, and membership of EEO classifications, as of the commencement (estimated) and end (projected) of the new financial year. The profile will also indicate the anticipated movements in staff during the period by each of recruitment and reductions by attrition and redundancies. The profile will be provided by 1 January 2003.

22. The Department undertakes to provide periodical reports against the staffing profile in a form reasonably requested from time to time.

## Occupational Health and Safety.

23. Over the 2002-03 Budget year, the Department will build on existing plans to reduce worker's compensation costs by a reduction in the average cost, number and average duration of claims. This will be achieved through a reduction in the number of claims through the development of active injury prevention strategies and costs will be restrained by careful management of claims and the continued training of supervisors in their role in this process.

## Voluntary Redundancies

24. The Department may restructure workplaces for increased efficiency and effectiveness, and offer voluntary redundancy packages for excess staff where redeployment is not a viable option. Any voluntary redundancy offer will be made in accordance with relevant statutory, EBA, Award and any other applicable industrial relations requirements.

## **Consultants, Contractors and Vehicles**

25. On occasion there maybe a requirement for the Department to provide reports on Consultants and Contractors. The Department will ensure that this information is made available within the timeframes determined by the Treasurer.

## **Capital and Cash Disbursements**

26. The Agreement covers the capital employed by the Department. Any capital injections will be subject to an agreed business case and can be either as an injection of equity or as a repayable advance (debt capital) in accordance with terms and conditions determined by the Treasurer. The case will cover the Budget year in detail and the three forward years in outline.

27. A targeted level of capital employed necessary for the budgeted level of service delivery and ongoing financial stability of the Department, is reflected in the attached budgeted statements of financial position.

28. Budgeted cash equity capital injections (*or distribution*) will be payable at the end of the relevant financial year in the context of the budgeted and actual year end balance sheet position, including cash and other assets. The Department will meet funding needs during the year through prudent

management of its fund sources and options, including operational receipts and finance facilities. The interest cost, real or opportunity of this has been reflected in the Department's budgeted operating statement.

29. The Department will provide the Treasurer by 1 September 2003, through the Department of Treasury, with cash disbursement profile for equity capital injection and any debt capital injection sourced through Government, together with similar disbursement profiles for GPO and EBT.

## **Fixed Asset Management**

### Asset Management and Maintenance Plan

30. The Department undertakes to develop an Asset Management Plan for the period of this Agreement by 1 January 2003 in line with the principles outlined at Attachment 4 of this Agreement. The Plan will outline planned fixed asset acquisitions and disposals during the Agreement, and will address the principles and requirements of the *ACT Asset Management Strategy*. It will cover all assets utilised by the Department in its service delivery, including leased and financed assets.

31. The Department's Asset Management Plan will address asset management directions and strategies, asset acquisitions or replacements, office accommodation, asset maintenance, and asset re-use or rationalisation opportunities. To this end, the Plan will also provide strategies to address deficiencies relating to present asset management information systems and data.

32. The Plan will also summarise and outline works projects, forward design proposals, and feasibility studies, agreed and proposed, and will be used as a basis for assessing business cases for future asset acquisition and works proposals.

### Works and Acquisitions

33. All new works and fixed asset acquisitions will be subject to a business case duly supported by an investment appraisal and will be relevant to the outputs delivered by the Department. Each business case will identify agreed feasibility plans, forward design and construction proposals. It will include full investment analysis, and value management studies and whole-of-life costings in accordance with ACT Government capital works guidelines. Business cases must be prepared for all capital works projects and major asset acquisitions, irrespective of whether the project is to be funded from the capital works program, budget or internally. Treasury already reviews capital works program business cases. Copies of business cases for internally funded capital works projects and asset acquisitions greater than \$250,000 should also be provided to Treasury for information purposes.

34. Agreement to asset acquisition and disposal is separate from the issue of appropriate capital position of the Department. Any decision to provide added capital or return funds to the Territory as a result of asset acquisition or disposal will be based on assessment of the Department's balance sheet, including capital position, in light of the proposed action.

35. All transfers of fixed assets between ACT agencies will be the subject of a formal agreement between the gaining and losing agencies in relation to timing and valuation of the assets. A copy of the agreement will be distributed to the Department of Treasury as part of normal monthly reporting arrangements immediately an agreement has been reached. The maximum timeframe for the reaching an agreement is six weeks.

### **Cash Control**

36. The Department will manage its cash assets in a financially responsible manner and in accordance with guidelines issued. The Department will provide any additional cashflow and balance information requested from time to time to ensure appropriate management of the Territory's liquidity.

37. The Department will provide the Treasurer, by 1 September 2003, through the Department of Treasury with a list of each bank account within the Department's responsibility.

### **Management of GST and FBT Liabilities**

38. The Department will implement a GST and FBT risk management strategy to maintain a low risk of non-compliance with ATO requirements in this regard. The principles upon which the Department's Risk Management Strategy will be developed are at Attachment 5 of this Agreement.

### **Monitoring and Reporting**

39. The Department shall satisfy the requirements of the *Chief Minister's Annual Reports Directions*. The Department's Annual Report will, in effect, among other things, report against the requirements of this Ownership Agreement.

40. The consolidated *Financial Management Act 1996* sets out the external statutory financial reporting requirements of the Treasurer and the responsibilities of the Chief Executive in this regard, including annual and quarterly reporting. In addition, the Department of Treasury requires the continued provision of monthly reporting data.

#### Monthly Reporting

41. To enable consolidated whole of Government reporting requirements to be met on a monthly basis, the Department will ensure the availability to the Treasurer through the Department of Treasury (by the eighth working day of each month) information in respect of the previous calendar month in the required form on:

- Statement of Financial Position (Department) and Statement of Assets and Liabilities held on behalf of the Territory (Territorial);
- Statement of Financial Performance (Department) and Statement of Revenues and Expenses on behalf of the Territory (Territorial);

- Statement of Cash Flows (Department) and Statement of Cash Flows on behalf of the Territory (Territorial);

#### Quarterly Reporting

42. In addition to the monthly information required as identified above (in paragraph 41), on a quarterly basis the Department will also ensure the availability to the Treasurer through the Department of Treasury information in respect of the previous calendar month in the required form on:

- Operating Statement material variance explanations (by the eighth working day of each quarter);
- Status Report to supplement performance reporting to the Assembly and provide stakeholders with a summary on progress against budget highlights, significant initiatives and major projects (presented on a portfolio basis by the tenth working day of each quarter); and
- Management Discussion and Analysis of agency results to date, forecast results and related issues that may impact on the financial condition of the agency (by the tenth working day of each quarter).

#### Annual Reporting

43. To enable consolidated whole of Government reporting requirements to be met as per statutory requirements, the Department will also ensure the following information is provided to the Auditor-General and the Department of Treasury:

- (no later than 30 July) financial statements excluding the statement of performance;
- (no later than 7 August) statement of performance.
- (no later than 8 August) management discussion and analysis.

44. The Department will provide the Treasurer, through the Department of Treasury a certified set of unaudited financial records for the preceding financial year, as provided to the Auditor-General, by no later than the dates identified for each respective component as identified above. The Department undertakes to ensure that the certified statements are complete, with amendment only being required for matters raised by the Auditor-General's office. Any changes arising between draft and final audit are to be advised to the Department of Treasury as they occur/are identified.

45. The Department will provide the Treasurer, through the Department of Treasury a full and accurate set of audited financial records for the preceding financial year in the form requested, by the twelfth week of the financial year, unless otherwise requested.

46. The Department will also ensure the consolidation packs relating to the annual financial statements are completed and lodged with the Department of Treasury by no later than 12 August. The Department of Treasury is to be

advised of any changes to consolidation packs arising from Audit by 3 September.

### Seasonal Reporting

47. The Department will provide the Department of Treasury with a seasonally adjusted budget for the statement of financial performance, cashflows relating to CFU and detail of cash and investment balances for each month of the year of the Agreement. These budgeted statements will be provided no later than 15 July of the year of the Agreement.

48. The Department will ensure that the agreed seasonal budget is used as the year to date budget in the Department's provision of financial information under paragraphs 42 and 43.

49. The Department's seasonally adjusted budgets will only be changed in agreement with Treasury through a review based on the provision of December and March quarter information.

### Other Reporting

50. On occasion there may be a requirement for the Department to produce reports on a more frequent basis (eg. in the event of an Administrative Arrangement change occurring mid-month). The Department will ensure that this information is made available within time frames determined by the Treasurer.

### **Longer Term Focus**

51. The Department will continue to pursue strategies to minimise the investment in new infrastructure and improve utilisation of existing assets to the extent possible and within Government policy settings.

### **Organisation Form**

52. Attachment 6 to this Agreement outlines the organisational structure of the Department.

### **Fraud Control**

53. An updated Fraud Control Plan for the Department will be provided bi-yearly to the Public Sector Management and Labor Policy Group in the Chief Minister's Department.

### **Assets Held and Liabilities Managed on Behalf of the Territory**

54. Assets held by the Department on behalf of the Territory comprise Concessions grants to be forwarded to concessions providers and primarily relates to cash on hand and the contrasting liability until the grant funding can be forwarded (ie. roll-over of cash at the end of the period).

**Expenses Incurred and Revenues Received on Behalf of the Territory**

55. Territorial expenses and revenues comprise the receipt of funds for forwarding as concessions to concession providers. Arrangements relating to the administration of these funds are set out in Attachment 1 of this Agreement.

**Procedures for Amendment**

56. Any revisions to this Agreement will be subject to negotiations between the Chief Executive and the Treasurer.

(signature).....  
Chief Executive  
(date)

(signature).....  
Treasurer  
(date)

## Department of Disability, Housing and Community Services

### Statement of Financial Performance

	2001-02 Est.Outcome \$'000	2002-03 Budget \$'000	** Var %	2003-04 Estimate \$'000	2004-05 Estimate \$'000	2005-06 Estimate \$'000
<b>Revenue</b>						
Government Payment for Outputs	0	97 652	#	92 871	94 038	95 203
User Charges - Non ACT Government	0	1 115	#	1 141	1 168	1 195
User Charges - ACT Government	0	59	#	59	59	60
Interest	0	5	#	5	5	5
Other Revenue	0	50	#	50	50	50
Resources Received free of charge	0	278	#	278	278	278
<b>Total Ordinary Revenue</b>	<b>0</b>	<b>99 159</b>	<b>#</b>	<b>94 404</b>	<b>95 598</b>	<b>96 791</b>
<b>Expenses</b>						
Employee Expenses	0	21 241	#	21 323	21 480	21 598
Superannuation Expenses	0	2 579	#	2 597	2 618	2 633
Administrative Expenses	0	10 920	#	11 011	11 110	11 237
Depreciation and Amortisation	0	892	#	918	918	918
Grants and Purchased Services	0	64 515	#	59 592	60 516	61 454
<b>Total Ordinary Expenses</b>	<b>0</b>	<b>100 147</b>	<b>#</b>	<b>95 441</b>	<b>96 642</b>	<b>97 840</b>
<b>Operating Result</b>	<b>0</b>	<b>-988</b>	<b>#</b>	<b>-1 037</b>	<b>-1 044</b>	<b>-1 049</b>
<b>Total Equity From Start of Period</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>28 825</b>	<b>27 788</b>	<b>26 744</b>
Capital Injections	0	1 953	#	0	0	0
Inc/Dec in Net Assets from Admin Restructure	0	27 860	#	0	0	0
<b>Total Equity At The End of Period</b>	<b>0</b>	<b>28 825</b>	<b>#</b>	<b>27 788</b>	<b>26 744</b>	<b>25 695</b>

\*\* variation between projected 2001-02 estimated outcome and 2002-03 Budget.

## Department of Disability, Housing and Community Services

### Statement of Financial Position

	Est.Outcome as at 30/6/02 \$'000	Planned As at 30/6/03 \$'000	** Var %	Planned as at 30/6/04 \$'000	Planned as at 30/6/05 \$'000	Planned as at 30/6/06 \$'000
<b>Current Assets</b>						
Cash	0	2 661	#	2 661	2 661	2 661
Receivables	0	377	#	377	377	377
<b>Total Current Assets</b>	<b>0</b>	<b>3 038</b>	<b>#</b>	<b>3 038</b>	<b>3 038</b>	<b>3 038</b>
<b>Non Current Assets</b>						
Property, Plant and Equipment	0	31 974	#	31 056	30 138	29 220
<b>Total Non Current Assets</b>	<b>0</b>	<b>31 974</b>	<b>#</b>	<b>31 056</b>	<b>30 138</b>	<b>29 220</b>
<b>TOTAL ASSETS</b>	<b>0</b>	<b>35 012</b>	<b>#</b>	<b>34 094</b>	<b>33 176</b>	<b>32 258</b>
<b>Current Liabilities</b>						
Payables	0	329	#	335	341	348
Employee Entitlements	0	2 454	#	2 528	2 605	2 686
Other	0	2 315	#	2 315	2 315	2 315
<b>Total Current Liabilities</b>	<b>0</b>	<b>5 098</b>	<b>#</b>	<b>5 178</b>	<b>5 261</b>	<b>5 349</b>
<b>Non Current Liabilities</b>						
Employee Entitlements	0	1 089	#	1 128	1 171	1 214
<b>Total Non Current Liabilities</b>	<b>0</b>	<b>1 089</b>	<b>#</b>	<b>1 128</b>	<b>1 171</b>	<b>1 214</b>
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>6 187</b>	<b>#</b>	<b>6 306</b>	<b>6 432</b>	<b>6 563</b>
<b>NET ASSETS</b>	<b>0</b>	<b>28 825</b>	<b>#</b>	<b>27 788</b>	<b>26 744</b>	<b>25 695</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
Accumulated Funds	0	28 825	#	27 788	26 744	25 695
<b>TOTAL FUNDS EMPLOYED</b>	<b>0</b>	<b>28 825</b>	<b>#</b>	<b>27 788</b>	<b>26 744</b>	<b>25 695</b>

\*\* variation between projected 2001-02 estimated outcome and 2002-03 Budget.

## Department of Disability, Housing and Community Services

### Statement of Cash Flows

	2001-02 Est.Outcome \$'000	2002-03 Budget \$'000	** Var %	2003-04 Estimate \$'000	2004-05 Estimate \$'000	2005-06 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
Cash from Government for Outputs	0	97 552	#	92 771	93 938	95 103
Cash from Government - CSO Payments	0	100	#	100	100	100
User Charges	0	131	#	131	131	132
Interest Received	0	5	#	5	5	5
Other Revenue	0	3 145	#	3 035	3 120	3 206
<b>Operating Receipts</b>	<b>0</b>	<b>100 933</b>	<b>#</b>	<b>96 042</b>	<b>97 294</b>	<b>98 546</b>
<b>Payments</b>						
Related to Employees	0	23 810	#	23 807	23 978	24 107
Related to Administration	0	10 716	#	10 727	10 826	10 952
Grants and Purchased Services	0	63 472	#	58 523	59 420	60 331
Other	0	3 095	#	2 985	3 070	3 156
<b>Operating Payments</b>	<b>0</b>	<b>101 093</b>	<b>#</b>	<b>96 042</b>	<b>97 294</b>	<b>98 546</b>
<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>0</b>	<b>-160</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
Purchase of Property, Plant and Equipment	0	1 953	#	0	0	0
<b>Investing Payments</b>	<b>0</b>	<b>1 953</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>0</b>	<b>-1 953</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
Capital Injection from Government	0	1 953	#	0	0	0
Receipt of Transferred Cash Balances	0	2 821	#	0	0	0
<b>Financing Receipts</b>	<b>0</b>	<b>4 774</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>	<b>0</b>	<b>4 774</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>0</b>	<b>2 661</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>2 661</b>	<b>2 661</b>	<b>2 661</b>
<b>CASH AT THE END OF THE REPORTING PERIOD</b>	<b>0</b>	<b>2 661</b>	<b>#</b>	<b>2 661</b>	<b>2 661</b>	<b>2 661</b>

\*\* variation between projected 2001-02 estimated outcome and 2002-03 Budget.

***Notes to the Budget Statements***

The Department of Disability, Housing and Community Services commences operations on 1 July 2002. The Department of Disability, Housing and Community Services has been created from various functions transferred from the following departments and agencies: the Department of Health and Community Care; the Department of Education, Youth and Family Services; the Department of Urban Services; Chief Minister's Department; the Department of Treasury; and ACT Community Care.

## Department of Disability, Housing and Community Services

### Statement of Revenues and Expenses on Behalf of the Territory

	2001-02 Est.Outcome \$'000	2002-03 Budget \$'000	** Var %	2003-04 Estimate \$'000	2004-05 Estimate \$'000	2005-06 Estimate \$'000
<b>Revenue</b>						
Payment for Expenses on behalf of Territory	0	20 897	#	21 426	21 986	22 532
Grants from the Commonwealth	0	37 226	#	31 490	31 655	31 826
<b>Total Ordinary Revenue</b>	<b>0</b>	<b>58 123</b>	<b>#</b>	<b>52 916</b>	<b>53 641</b>	<b>54 358</b>
<b>Expenses</b>						
Grants and Purchased Services	0	9 284	#	9 480	9 691	9 911
Other Expenses	0	11 613	#	11 946	12 295	12 621
Transfer Expenses	0	37 226	#	31 490	31 655	31 826
<b>Total Ordinary Expenses</b>	<b>0</b>	<b>58 123</b>	<b>#</b>	<b>52 916</b>	<b>53 641</b>	<b>54 358</b>
<b>Operating Result</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Equity From Start of Period</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Equity At The End of Period</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*\* variation between projected 2001-02 estimated outcome and 2002-03 Budget.

**Department of Disability, Housing and Community Services**  
**Statement of Assets and Liabilities Held on Behalf of the Territory**

	Est.Outcome as at 30/6/02 \$'000	Planned as at 30/6/03 \$'000	** Var %	Planned as at 30/6/04 '000	Planned as at 30/6/05 \$'000	Planned as at 30/6/06 \$'000
<b>Current Assets</b>						
Cash	0	876	#	876	876	876
Receivables	0	228	#	228	228	228
<b>Total Current Assets</b>	<b>0</b>	<b>1 104</b>	<b>#</b>	<b>1 104</b>	<b>1 104</b>	<b>1 104</b>
<b>TOTAL ASSETS</b>	<b>0</b>	<b>1 104</b>	<b>#</b>	<b>1 104</b>	<b>1 104</b>	<b>1 104</b>
<b>Current Liabilities</b>						
Payables	0	1 104	#	1 104	1 104	1 104
<b>Total Current Liabilities</b>	<b>0</b>	<b>1 104</b>	<b>#</b>	<b>1 104</b>	<b>1 104</b>	<b>1 104</b>
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>1 104</b>	<b>#</b>	<b>1 104</b>	<b>1 104</b>	<b>1 104</b>
<b>NET ASSETS</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
Accumulated Funds	0	0	-	0	0	0
<b>TOTAL FUNDS EMPLOYED</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*\* variation between projected 2001-02 estimated outcome and 2002-03 Budget.

## Department of Disability, Housing and Community Services

### Statement of Cash Flows on Behalf of the Territory

	2001-02 Est.Outcome \$'000	2002-03 Budget \$'000	** Var %	2003-04 Estimate \$'000	2004-05 Estimate \$'000	2005-06 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
Cash from Government for EBT	0	11 613	#	11 946	12 295	12 621
Cash from Government - CSO Payments	0	9 284	#	9 480	9 691	9 911
Grants Received from the Commonwealth	0	37 226	#	31 490	31 655	31 826
Other Revenue	0	79	#	81	83	85
<b>Operating Receipts</b>	<b>0</b>	<b>58 202</b>	<b>#</b>	<b>52 997</b>	<b>53 724</b>	<b>54 443</b>
<b>Payments</b>						
Grants and Purchased Services	0	9 284	#	9 480	9 691	9 911
Other	0	11 692	#	12 027	12 378	12 706
Territory Receipts to Government	0	37 226	#	31 490	31 655	31 826
<b>Operating Payments</b>	<b>0</b>	<b>58 202</b>	<b>#</b>	<b>52 997</b>	<b>53 724</b>	<b>54 443</b>
<b>NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
Receipt of Transferred Cash Balances	0	876	#	0	0	0
<b>Financing Receipts</b>	<b>0</b>	<b>876</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>	<b>0</b>	<b>876</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>0</b>	<b>876</b>	<b>#</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>876</b>	<b>876</b>	<b>876</b>
<b>CASH AT THE END OF THE REPORTING PERIOD</b>	<b>0</b>	<b>876</b>	<b>#</b>	<b>876</b>	<b>876</b>	<b>876</b>

\*\* variation between projected 2001-02 estimated outcome and 2002-03 Budget.

## Reconciliation of Net Operating Result to Net Cashflow from Operations - 2002-2003

### *Reconciliation of Operating Result to Net Cashflow from Operating Activities*

	2001-02 <i>Est. Outcome</i> \$'000	2002-03 <i>Budget</i> \$'000	** <i>Var</i> %	2003-04 <i>Estimate</i> \$'000	2004-05 <i>Estimate</i> \$'000	2005-06 <i>Estimate</i> \$'000
<b>Operating Surplus/(Loss)</b>	-	<b>(988)</b>	-	<b>(1 037)</b>	<b>(1 044)</b>	<b>(1 049)</b>
Depreciation/Amortisation	-	892	-	918	918	918
Provision for doubtful debts	-	-	-	-	-	-
Profit/(Loss) on disposal of assets	-	-	-	-	-	-
Increase/(decrease) in employee entitlements	-	10	-	113	120	124
Increase/(decrease) in trade creditors	-	(74)	-	6	6	7
Increase/(decrease) in accrued expenses	-	-	-	-	-	-
Increase/(decrease) in other liabilities	-	-	-	-	-	-
(Increase)/decrease in trade debtors	-	-	-	-	-	-
(Increase)/decrease in inventories	-	-	-	-	-	-
(Increase)/decrease in accrued revenue	-	-	-	-	-	-
(Increase)/decrease in prepaid expenses	-	-	-	-	-	-
<b>Net inflow from operating activities</b>	-	<b>(160)</b>	-	<b>0</b>	<b>0</b>	<b>0</b>

\*\* variation between projected 2001-02 estimated outcome and 2002-03 Budget.

## Reconciliation of Net Operating Result on behalf of the Territory to Net Cashflow from Operations on behalf of the Territory - 2002-2003

### Reconciliation of Operating Result to Net Cashflow from Operating Activities

	2001-02	2002-03	**	2003-04	2004-05	2005-06
	Est. Outcome	Budget	Var	Estimate	Estimate	Estimate
	\$'000	\$'000	%	\$'000	\$'000	\$'000
<b>Operating Surplus/(Loss)</b>	-	0	-	0	0	0
Depreciation/Amortisation	-	-	-	-	-	-
Provision for doubtful debts	-	-	-	-	-	-
Profit/(Loss) on disposal of assets	-	-	-	-	-	-
Increase/(decrease) in employee entitlements	-	-	-	-	-	-
Increase/(decrease) in trade creditors	-	-	-	-	-	-
Increase/(decrease) in accrued expenses	-	-	-	-	-	-
Increase/(decrease) in other liabilities	-	-	-	-	-	-
(Increase)/decrease in trade debtors	-	-	-	-	-	-
(Increase)/decrease in inventories	-	-	-	-	-	-
(Increase)/decrease in accrued revenue	-	-	-	-	-	-
(Increase)/decrease in prepaid expenses	-	-	-	-	-	-
<b>Net inflow from operating activities</b>	-	0	-	0	0	0

\*\* variation between projected 2001-02 estimated outcome and 2002-03 Budget.

## Financial Performance Measurement Analysis

### Departmental

	2000-01 Actual	2001-02 Projected	2002-03 Budget	Var %	
<b>Profitability</b>					
Return on Assets	0.00%	0.00%	-5.63%	#	
Return on Equity	0.00%	0.00%	-3.43%	#	
Profit Margin	0.00%	0.00%	-84.16%	#	
<b>Liquidity</b>					
Current Ratio	0.00	0.00	0.60	#	
Cash Position	0.00%	0.00%	7.60%	#	
Receivables Turnover	0.00	0.00	6.23	#	
<b>Financial Stability</b>					
Debt Ratio	0.00	0.00	0.18	#	
Capital Ratio	0.00	0.00	0.22	#	
<b>Debt</b>					
Debt Coverage	Service	0.00	0.00	0.00	0.00%

### Territorial

	2000-01 Actual	2001-02 Projected	2002-03 Budget	Var %	
<b>Profitability</b>					
Return on Assets	0.00%	0.00%	0.00%	0.00%	
Return on Equity	0.00%	0.00%	0.00%	0.00%	
Profit Margin	0.00%	0.00%	0.00%	0.00%	
<b>Liquidity</b>					
Current Ratio	0.00	0.00	1.00	#	
Cash Position	0.00%	0.00%	79.35%	#	
Receivables Turnover	0.00	0.00	0.00	0.00%	
<b>Financial Stability</b>					
Debt Ratio	0.00	0.00	1.00	#	
Capital ratio	0.00	0.00	0.00	0.00%	
<b>Debt</b>					
Debt Coverage	Service	0.00	0.00	0.00	0.00%

- *Return on Assets=(operating result b.t.+interest expense)/average total assets for period*
- *Return on Equity=operating result b.t./equity*
- *Profit Margin=operating result b.t./(Govt & nonGovt usercharges+taxes, fees and fines)*
- *Current Ratio=current assets/current liabilities*
- *Cash Position=(cash+current investments)/total assets*
- *Receivables Turnover=(Govt & nonGovt usercharges+taxes, fees & fines)/average receivables for period*
- *Debt Ratio=total liabilities/total assets*

- *Capital Ratio*=total liabilities/equity capital
- *Debt Service Coverage*=cashflow from operations/interest expenditure

**STRATEGIC HUMAN RESOURCE PLAN**

## Staffing Profile and Strategic Human Resource Plan

The Department's priority task is to develop an organisational and human resource (HR) function, including the establishment of an integrated HR management and development system that is aligned with corporate and business outcomes.

The Department will be represented in the Steering Committee and Working Party for the Management Information Review (MIR) Project. The Project has been established at a whole of government level to undertake a review of the HR management information systems across the ACTPS. The working party provides technical expertise to the MIR Steering Committee and Government on the implementation of a new payroll and HR information system across the ACTPS.

As a priority the Department will develop a HR Framework or Plan by 1 January 2003 that will plan to address priority people development and management issues. It will provide the framework for HR roles and responsibilities across the organisation, a workforce planning and management framework and strategies and programs to be implemented to address future needs of the Department. Work will be undertaken to ensure that the HR Framework is integrated into the Department's culture, planning and performance management systems. HR practices will be developed to encourage organisation-wide HR capability and to guide the development of HR initiatives across the organisation. The Plan will be informed by existing good practice that has been implemented in agency units.

A focus of HR management activity for the Department in 2002-03 will be the implementation of relevant initiatives from the ACTPS HR Strategy developed by the Human Resources Council. The Council is chaired by the Commissioner for Public Administration and comprises executive HR managers from individual agencies. As part of the strategy, a number of whole of government initiatives such as workforce planning, organisational capability and learning and executive leadership will be undertaken.

In accordance with the HR strategic framework, agency specific initiatives will be developed and implemented. To support the strategic direction, the Director Strategic Policy and Organisational Services will continue to represent the Department at the meetings of the HR Council. The Council, while providing strategic direction for HR across the ACT Government, also exists to reflect the critical importance of people employed across the ACT public sector.

Priority for strategic HR initiatives will be led by the Chief Executive in consultation with the executive management team, through regular executive meetings.

Under the ACTPS HR Strategy, executives will participate in the ACTPS Leadership Development Program, a program developed to enhance leadership skills at the executive level, and to foster a stronger leadership culture across the Government.

The Department will develop a Performance Management Scheme so that learning and development for staff will be underpinned by individual

performance management plans, negotiated between the staff member and supervisor in accordance with the departmental scheme. The Scheme will facilitate the recognition of future responsibilities of individuals, and through their ongoing development to meet responsibilities, will serve to improve organisational performance.

In addition, there will necessarily be a strong focus on conditions of service, employment provisions and broader people management issues as the Department enters into Certified Agreement negotiations. The Agreements, in accordance with government objectives, will incorporate key initiatives relating to service delivery, accountability, leadership and values. In support of these initiatives the Department will develop a training and development strategy to incorporate appropriate activities to address skill needs identified through implementation of the Agreements.

### **Staffing Numbers**

The following table shows the projected staffing figures for the Department (full time equivalent). All staff are employed under the *Public Sector Management Act 1994*.

**DDH&CS Staffing Numbers**

<b>Business Unit</b>	<b>Expected FTE *</b>	<b>Projected FTE as at 30 June 2003</b>
CHADS	45	45
Community Services and Facilities	11	11
Disability ACT	323	323
Housing Policy	15	15
Executive and Corporate	5	39
<b>TOTAL</b>	<b>399</b>	<b>433</b>

\* Expected FTE after the Machinery of Government changes

### **Explanation of broad movements**

The increase in staffing numbers reflects the establishment of new Executive, corporate and executive support functions within the Department.

Staffing profiles will be developed as machinery of government transferral of staff occurs and a human resource management system for the Department is developed. The Department will provide the Treasurer, as soon as possible through the Department of Treasury, with a staffing profile outlining the employment structure, including age, gender, duration of employment, and

**Attachment 3**

membership of EEO classifications, as of the commencement (estimated) and end (projected) of the new financial year.

**ASSET MANAGEMENT**

## Asset Management Plan

A priority for the Department is the development of an Asset Management Plan by 1 January 2003 that provides details of the current status and future proposals for the fixed assets of the Department. The Plan will be developed using the requirements and guidelines of the *ACT Asset Management Strategy* and based on the following information and principles.

A strategic asset management framework of community facilities was completed for the Department of Education and Community Services in March 2002. The framework will be utilised in the development of the Asset Management Plan.

### Section 1 – Asset Portfolio

The Department is responsible for 39 community assets across the ACT, which include community centres (11), community halls (11), community houses (9), neighbourhood centres (6) and community rooms (2).

#### **Asset Strategy**

The Department's approach to asset management encompasses the following principles:

- asset management activities are to be undertaken within an integrated Government asset management framework;
- service delivery needs are to guide asset practices and decisions;
- asset planning and management are to be integrated with corporate and business plans as well as budgetary and reporting processes;
- capital expenditure decisions are to be based on evaluations of alternatives that take into account full life cycle costs, benefits and risks of assets;
- ownership, control, accountability and reporting requirements for assets are to be established, clearly communicated and implemented.

The major strategic issues for management of community service assets include the aging stock of community facilities combined with the changing demographic profile of Canberra.

The development of new urban areas continues to generate a demand for new facilities. Current assets in older areas are likely to experience a decline in utilisation, while increased maintenance will need to be addressed. The scope for joint or collocated facilities and other alternatives will be considered when planning new or extended facilities.

### Section 2 – Asset Management

#### Performance and Utilisation Measures

A survey of community facilities was completed by the Department of Education and Community Services in 2001. The survey obtained information on facility usage, management views and comments on the future use of facilities. The results of the survey revealed that community and neighbourhood centres experience varying usage.

These survey results will assist in the development of a process review of use of community houses, neighbourhood and community centres prior to re-issue of leases.

This will not only assist in the strategic planning of future facilities but will also help to gain a better understanding of the access to, usage and availability of community facilities.

Planning and Land Management plans to undertake a number of Community Needs Assessments during 2002-03. The community needs assessments will provide information about the need for community facilities in various areas of Canberra. The Department will then be able to use the information obtained to assist with strategic asset management planning.

### ***Asset Registers***

The Department will develop an assets register for portable and attractive assets, leased assets and capital assets. Details of the Department's assets will be maintained on a centralised Assets Register (ORACLE Asset System), which is interfaced to other related ORACLE financial systems. The Asset Register will be audited annually.

Details of assets purchased through the Central Office Account payable System will be automatically produced and assets are recorded on a monthly basis to the Assets Register. Depreciation for all assets will be calculated on a monthly basis by the ORACLE Assets System. A major upgrade to the existing Oracle Financials including the Assets Register is planned for 2002-03.

### ***Condition Reports***

Condition assessments will form an integral part of the Department's overall asset maintenance strategy. They will provide the central process in which the extent of maintenance work is identified annually, standards are established and work prioritised accordingly. The aim of the condition assessment program will be to do all items of work identified as critical as a matter of some urgency and to undertake other work on a program basis for safety.

### ***Community Facilities Building Condition Assessments***

A building condition assessment of all community facilities is ongoing for completion in 2002.

### ***Summary of Asset Standards***

The aim will be to have all community facilities operating in at least a satisfactory condition according to set standards of service provisions requirements. Where parts of a particular building are assessed as being less

than this standard, this will be addressed immediately and given priority in the annual maintenance plan.

Overall, buildings are currently considered to be in satisfactory condition for the delivery of the service for which they are designed. The Department's objective is to ensure that there is no community facility in the system that is considered overall to be in a poor or unsatisfactory condition according to the set criteria.

### ***Energy Consumption Reporting***

The Department will develop a system for energy consumption reporting for department assets.

Energy costs for community facilities are currently met by community management groups in accordance with sublease agreements. The Department will develop a strategy for specifically dealing with reduction of greenhouse gas emissions for community facilities.

## **Section 3 - Asset Maintenance**

### **Major Maintenance Issues**

Most community facilities are at an average age of 25 years and are reaching the stage where options of increased maintenance and major refurbishment needs to be addressed.

One of the Department's key maintenance strategies will be to regularly conduct building condition assessments on all its properties. These assessments will enable the Department to gain a greater appreciation of the condition of all stock and for the more effective targeting of priority needs in annual maintenance programs. It will also facilitate better strategic planning overall for the maintenance function.

The challenge for the Department will be to coordinate the annual maintenance program while at the same time ensuring that the strategic objectives of the Department are maintained.

### ***Basis of Asset Maintenance Programming***

The Department's overall objective of maintenance strategic planning will be to ensure that assets continue to support its business objectives and service delivery requirements. Maintenance itself also ensures that the capital investment in the asset is preserved, consistent with its age and value.

The maintenance strategy will aim to allow the Department to plan and implement a maintenance program in alignment with its capital investment, operational and disposal plans.

The maintenance plan will be underpinned by a number of key elements:

- a condition based evaluation system, based on a building condition assessment from which an annual program of planned maintenance work can be developed for each asset. The condition assessment includes

standards/criteria to assess the condition of buildings and a standards system for prioritising maintenance works;

- a program of routine and periodic maintenance to address statutory and engineering requirements as determined by legislation, asset characteristics and reliability considerations;
- an unforeseen maintenance program to cover costs throughout the year including emerging OH&S requirements and cost associated with vandalism, flood and fire;
- monitoring and reporting on progress of works and associated costs;
- clearly established standards of work and/or services, including timeliness;
- a commitment to client focus; and
- shared decision-making is acknowledged as a key factor in the implementation of the annual maintenance program;

#### **Section 4 - Asset Creation, Acquisition and Improvement – Strategic Overview of Major Capital Works for 2002-03**

The Department's asset creation, acquisition and refurbishment programs will be designed to deliver specific outputs and are consistent with corporate and business planning processes.

#### **Section 5 Surplus Assets**

The ACT Government is committed to the provision of community facilities in the ACT. The Government recognises these facilities as valuable assets within the community. These facilities provide an important focal point for local community activities and locations for the provision of services.

In line with social justice principles of access, equity and community participation in decision-making, the community will continue to be actively involved in decisions affecting community facilities in the ACT.

#### **Adaptive Re-use and Disposal Proposals**

The Department will monitor its asset portfolio.

The Department will establish a procedure whereby vacated community facilities are publicly notified to attract prospective management groups. In cases where there is no interest, facilities will be transferred to the Department of Urban Services.

The recently completed review by the Department of Education and Community Services of performance of community facilities will provide further relevant information in this regard.

**GST and FBT RISK MANAGEMENT**

## Management of GST and FBT Risk

The Australian Taxation Office (ATO) has legislated certain responsibilities in regard to management of the Goods and Services Tax (GST) and the Fringe Benefits Tax (FBT). In regard to compliance with taxation requirements, the Territory is to have a low risk of possible non-compliance with ATO requirements.

As a priority the Department will develop a plan for management of its taxation management. The plan will identify the following:

- strategies to ensure the Department maintains up-to-date knowledge of relevant taxation requirements, and implementation of relevant changes;
- quality control processes to ensure the accuracy of submitted GST and FBT returns eg reconciliation of GST tax assessed to revenue, and input tax credits to expenditure;
- overall assessment of risk in regard to possible non-compliance with ATO requirements, with justification of assessment (complete following GST/FBT risk assessment); and
- if the risk of non-compliance is assessed at either 'Medium' or 'High', the strategies to be implemented to reduce the risk to 'Low'. This will include a timeframe for implementation of strategies.

The Department will utilize the following GST/FBT Risk Assessment Model:

<b>GST/FBT Risk Criteria</b>
1. Do key GST staff have a minimum of eighteen months GST experience?
2. Has the Finance manager and key GST staff attended GST training in the last eighteen months?
3. Has key staff associated with preparation of the annual FBT return attended FBT training in the last eighteen months?
4. Has the GST function been externally reviewed in the last two years with satisfactory results?
5. Has the FBT function been externally reviewed in the last two years with satisfactory results?
6. Is the BAS information reconciled with revenue and expenditure information from the financial systems?
7. Is the BAS checked by a second person?
8. Is the annual FBT return checked by a second person?
9. Are processes in place to obtain and review changes to GST legislation and

rulings?
10. Are processes in place to obtain and review changes to FBT legislation and rulings?
11. Do you have written policies and procedures in place for GST? (This will be requested if an ATO audit is conducted)
12. Do you have written policies and procedures in place for FBT? (This will be requested if an ATO audit is conducted)

Note: All of the criteria are important and are not in an order of priority.

**ORGANISATIONAL CHART**

Department of Disability, Housing & Community Services:  
Interim working structure October 2002

**Minister for Disability, Housing & Community Services**



