



PILOT TRIPLE BOTTOM LINE

ANNUAL REPORT 2008–2009 | ACT CHIEF MINISTER'S DEPARTMENT



Introduction

Welcome to the ACT Chief Minister's Department's pilot Triple Bottom Line Annual Report for 2008–09.

The ACT Government is committed to an ambitious program of initiatives to shape the development of a sustainable ACT, with sustainable ACT Government operations at its heart. The ACT Government framework for sustainability is laid out in *People, Place, Prosperity*. An essential element of sustainability is transparent reporting, and the ACT Government over recent years has improved the accessibility of its performance information in the Budget papers. The Chief Minister's Department is working on better-practice performance and accountability reporting to further improve reporting on implementation of the *Canberra Plan: Towards Our Second Century* and its subsidiary plans, *Capital Development: Towards Our Second Century*, the *ACT Social Plan* and the *Canberra Spatial Plan*.

The Chief Minister's Annual Report directions also now require reporting on a range of matters relating to social equity and the environmental impacts of ACT Government operations, as well as the financial efficiency and the effectiveness of departments' operations.

This report provides a pilot for reporting in a triple bottom line format that would be published in addition to existing agency annual reports. This pilot draws in large measure on similar reporting available in the CMD statutory annual report. The triple bottom line reporting format, however, specifically identifies actions and impacts in relation to their economic, environmental and social outcomes. This pilot tests the benefits of expressing our sustainability-related activities more explicitly, and whether this makes the information more accessible. We have aimed for a high-level report to target key activities that highlight triple bottom line approaches or initiatives, noting that detailed performance and financial results and a complete range of agency initiatives are set out in the full agency annual reports.

As a pilot, the report has been prepared to provide the basis for comment and advice on the usefulness of the triple bottom line report approach, and the particular format that has been used. Chief Minister's Department therefore invites comment on the approach we have taken. We will use this feedback to inform our approach to triple bottom line reporting as a broader template across the ACT Government.

This report documents the triple bottom line components, both of the Chief Minister's Department's internal operations and of the outcomes of its policy and program operations. The report includes a high level summary of this triple bottom line data for the Department in an easily accessible tabular format.

We welcome your feedback on the report.

Andrew Cappie-Wood
Chief Executive
December 2009

2008-09 DEPARTMENTAL TRIPLE BOTTOM LINE IMPACTS

Overview

The ACT Chief Minister's Department provides a key central role in the ACT Government. The Department supports the Chief Minister as head of the Government by leading the public sector and working collaboratively, both within government and with the community, to achieve Government outcomes.

The Department comprises four main business units: Policy; Governance; Arts, Communications, Events and Protocol; and Business and Projects. The ACT Chief Minister's Department also currently hosts the ACT Stimulus Package Taskforce.

Social Impacts

The Diversity of Our Workforce

The Department employed a total of 204 staff members at 24 June 2009. Of these:

- 128 are women or 62.7 per cent of the workforce;
- 2.0 per cent are staff with a disability;
- Aboriginal and Torres Strait Islander people make up 0.5 per cent;
- 16 staff, or 7.8 per cent, have English as a second language;
- 57 staff, or 28 per cent, were under 35 years of age and
- 28 staff, or 14 per cent, are over 55 years of age

Additionally, of the 19 Senior Executive Service officers, 7, or 37 per cent, were women.

These numbers have changed slightly from those for 2007-08. The Department has a number of initiatives in place to support workplace diversity, within the framework of the *CMD Equity and Diversity Plan 2009-10*. Some of these are highlighted in the initiatives section below.

Staff Health and Wellbeing

The Department offered influenza vaccinations on site and 38 per cent of staff received vaccinations. The Department had 18 Occupational Health and Safety incident reports in 2008-09 and 6 Occupational Health and Safety reports in 2007-08. Two workers' compensation claims had been accepted for 2008-09, as at 31 August 2009.

Social Initiatives

The following 2008-09 initiatives were undertaken to support social inclusivity and the further building of a positive working environment:

Across-government:

- Developing strategies for the next round of enterprise bargaining negotiations and advising agencies of the implications of the *Fair Work Act 2009*;
- Establishing interim arrangements for the introduction, from 1 July 2009, of increased paid maternity and primary care givers' leave from 14 to 18 weeks, and bonding leave entitlements to two weeks, and
- Conducting Employee Engagement Focus Groups to determine employee perceptions of positive attributes of working in the ACTPS, and their learning and development priorities.

Within CMD:

- Implementing the Health & Wellbeing Strategy, which provides a framework for initiatives to support and promote a healthy workforce. These initiatives have included weekly yoga, pilates, workplace massage and exercise classes, annual influenza vaccinations, ongoing support of the blood donor program, provision of an employee assistance program, work station assessments, health checks, health and wellbeing information, and the health and wellbeing reimbursement program providing financial reimbursement for costs associated with approved health and wellbeing activities;
- Conducting quarterly meetings of the Department's Agency Consultative Committee, Workplace Consultative Committee and Health and Safety Committee to improve consultation and communication processes between staff, management and unions with a view to encouraging greater productivity and job satisfaction through staff participation and input into decision making processes; and
- Renewing and enhancing Breast Feeding Accreditation with the Australian Breastfeeding Association with a dedicated Nursing Mothers' Room and the Carers' Room, as well as provision of a staff room and prayer room for use by staff.

Environmental Impacts

Transport

The Department owned eleven motor vehicles in 2008-09, two more than at 30 June 2008. These vehicles used 14,696 litres of petrol in 2008-09.

The total transport direct greenhouse gas emissions for the reporting year were 34.98 tonnes CO₂e (carbon dioxide equivalents), an increase of 1.55 tonnes or 5 per cent compared with 33.43 tonnes CO₂e in 2007-08.

Energy Use

The Department used 632,281 kilowatt hours of electricity in total in 2008-09. The total gas use was 1,223,070 megajoules, as compared with 1,283,134 megajoules last year.

Note

Chief Minister's Department is one tenant of the Nara Centre. To obtain the figures used in the following sections, 43.54 per cent of the total figures for the building have been used as the percentage of the total leased floor space in the building occupied by CMD.

The total office energy use this year was 3,499,282 megajoules; 10 per cent of that used was renewable energy. This equals 18,463 megajoules of office energy use per FTE per annum. A number of the initiatives listed below were designed to reduce energy consumption.

Greenhouse Emissions

The total office greenhouse gas emissions for the office were 421.94 tonnes CO₂e or 2.23 tonnes per person per annum. This was 114.96 tonnes less than 2007-08, due to a number of initiatives implemented to reduce the emissions of the Department. Some of these are highlighted below.

Water Consumption

The Department used approximately 1,951 kilolitres in total this year or 10.29 kilolitres per full-time equivalent staff member per annum. This is approximately 2.65 kilolitres per person less than last year.

The main purposes for which water is used are air conditioning, building plant, toilets, showers and drinking. Initiatives implemented to decrease water use and forecast water savings in the Department include:

- flow reduction on the taps in all wet areas, including toilet hand basins, change room basins, kitchenette basins and shower heads and
- installation of waterless urinals.

Resource Efficiency and Waste

The Department produced 180 tonnes CO₂e of total waste greenhouse gas emissions. Components of waste produced by CMD included:

- 191.826 kilolitres of waste to landfill (co-mingled) which equates to 1.78 kilolitres per FTE per annum;
- 136.20 kilolitres of waste paper to landfill with 39 kilolitres of waste paper being recycled and
- 10.276 kilolitres of organic waste, or 54 litres per FTE per annum.

The Department provides the following waste recycling systems designed to improve the Department's resource efficiency:

- paper recycling;
- secure paper recycling;
- cardboard recycling;
- commingled recycling (aluminium, glass and plastic);
- organic recycling;
- printer cartridge recycling;
- battery recycling and
- general waste removal.

Environmental Initiatives

There were a number of internal projects under way during 2008-09, that were aimed at continuing to mitigate the Department's impact on the environment. These included:

- a study to investigate the viability of a new whole-of-government office building, which involved background reports, a Statement of User Requirements and a Financial Analysis. Investing in a new building offers significant opportunity to substantially improve sustainability outcomes;
- replacement of cooling tower and boiler with more water-efficient and energy-efficient models in October 2008;
- replacement of chillers with a more water and energy efficient model;
- installation of movement sensors for building lighting where suitable (foyers, toilets, basement and showers) which turn off after 20 minutes of inactivity to save energy; and
- increasing bicycle parking facilities in the building basement from 22 to 50 to encourage sustainable commuting.

Economic Impacts

Total Net cost of Services

The net cost of services for 2008-09 was \$51.6 million. This is \$7.7 million or 18 per cent higher than in 2007-08. The increased net cost is due mainly to:

- an increase in employee expenses, due to annual pay increases, an increase in staff numbers, new initiatives and changes to estimates for leave liabilities (\$4.4 million);
- an increase in supplies and services (\$2.5 million) due mainly to new initiatives;
- an increase in grants (\$2.6 million) due to new initiatives;
- an increase in superannuation expenses (\$0.4 million) and
- a decrease in other revenue (\$0.2 million).

This was offset by:

- a decrease in depreciation and amortisation (\$1.4 million) due to the transfer of the Chris21 Human Resource System to Shared Services in the Department of Territory and Municipal Services;
- a decrease in other expenses (\$0.7 million) and
- an increase in user-charges (\$0.2 million).

Total Expenditure

Total expenditure for 2008-09 was \$55.2 million or \$4.4 million and 9 per cent higher than for 2007-08. The largest components of expenditure were:

- supplies and services at 34 per cent (\$18.6 million);
- employee expenses at 34 per cent (\$18.6 million) and
- grants and waivers representing 26 per cent (\$14.5 million).

Total Own-Source Revenue

Non-appropriated revenue during the year ending 30 June 2009 was \$3.6 million or \$3.3 million lower than for 2007-08. This was mainly due to:

- a decrease in resources received free of charge relating to waivers for the ACT Business Incentive Fund (\$3.6 million);
- and offset by an increase in revenue received from within the ACT Government for legal services (\$0.3 million).

Total Assets

The Department's total asset position at 30 June 2009 is \$67.0 million, 84 per cent of which is held in Property, Plant and Equipment. This is \$8.4 million higher than for 2007-08, largely due to:

- an increase in the cash balance (\$2.8 million) and
- an increase in Property, Plant and Equipment (\$11.9 million) through the Canberra International Arboretum and Gardens, and various arts facilities.

This was offset by:

- a decrease in intangible assets through the transfer of the Chris21 Human Resource System (\$3.3 million);
- a decrease in capital works-in-progress (\$1.9 million);
- a decrease in receivables (\$0.9 million) and
- other assets (\$0.2 million).

Total Liabilities

The Department's total liabilities at 30 June 2009 were \$9.9 million, or \$3.0 million more than for 2007-08. This increase is due mainly to:

- increases in employee benefits (\$1.7 million) and
- increases in payables (\$1.1 million).

Employee Expenses

The Department's total employee expenses were \$18.6 million in 2008-09, an increase of \$4.4 million from 2007-08. The increase was mainly due to increases in staff numbers and changes to estimates for leave liabilities.

Economic Initiatives

The following projects are some of those undertaken in 2008-09 to improve the effectiveness of CMD and the broader ACTPS:

- Developed and delivered an across-government pilot induction program for executives;
- Delivered a whole-of-government ACTPS Graduate Program;

- Launched the *Attraction and Retention Framework*, with the objective of building the capacity of the ACTPS to attract and retain high quality staff and to enhance the capabilities of the existing workforce;
- Managed the *Take the Lead* development program for ACT senior officers; and
- Provided a framework for the Indigenous Traineeship Program as an Equal Employment Opportunity (EEO) program.

CMD also:

- Undertook internal Audits, including a review of CMD procurement activities to evaluate the effectiveness of Departmental risk management, internal control and governance practices;
- Delivered the *Chief Minister's Department's People Plan 2008-2009*, which builds on previous strategic plans to address future workforce challenges and strengthen human resource management strategies across the Department. Priorities for 2008–09 included supporting performance management and development within the Department and incorporating people risks into the departmental risk plan;
- Implemented the departmental *Learning & Development Strategy*;
- Provided \$17 005.65 for course fees through the formal study assistance program for CMD staff; and
- Facilitated the delivery of over thirty learning and development opportunities aligned with the identified departmental priority areas, including:
 - supporting three participants in the 2008 ACTPS Graduate Program and three in the 2009 program;
 - supporting two participants in the Future Leaders Program;
 - supporting three participants in the Executive Development Program; and
 - placing three participants in sponsored training for first-time and front-line managers.

POLICY AND PROGRAM-RELATED TRIPLE BOTTOM LINE INITIATIVES

2008-09 Initiatives

Initiatives across all three sectors

- Release of an updated *Canberra Plan: Towards Our Second Century*, the overarching document that articulates a vision for the Territory, and the high-level strategies to achieve that vision.
- Establishment of the Chief Executives' Strategic Planning Group to support development of integrated service and infrastructure planning;

Social Projects

- Implementation of Affordable Housing Action Plan and Building Our Ageing Community Strategy to address homelessness and assist in increasing affordable housing options for older Canberrans;
- Commencement and progress of Stage 1 of construction of the Belconnen Arts Centre with a view to meeting the scheduled opening in August 2009;
- Release of two modelling studies to support long-term demographic projections and to inform the Government about the changing nature of Canberra's population to aid efficient planning and delivery of services to the community;
- Development of the *Citizen Centred Governance* paper to open discussion on initiatives to increase citizens' involvement in the policy development and decision making process; and
- Commencement of the Community Noticeboard;
- Initiatives to enhance community inclusion through "joined up" approaches to policy and service delivery.
- Commencing a review of the Social Plan with a view to developing a renewed Social Plan that will continue to address the needs of the community in a changing environment.

Environmental Projects

- Planting of 20 gardens at the Canberra International Arboretum and Gardens, and further capital works at the site to support conservation and bio-diversity;
- Commissioning a feasibility study for a large scale solar power facility for the ACT and support for the first stages of procurement to fulfil a commitment through *Weathering the Change* to increase the use of renewable energy;
- Aircraft noise monitoring underway in Hackett to produce independently validated data to inform all interested parties about the level of aircraft noise in the area;
- Delivery of the ACT Government's \$2.5 million contribution to the ANU's Climate Change Institute which will create an interactive community of researchers and teachers working on climate change issues, and will collaborate with the Department of the Environment, Climate Change, Energy and Water;

- Coordination of Earth Hour events in Canberra to raise awareness about climate change issues and
- Replacement of lighting at The Street Theatre to add new dimmers to reduce energy consumption, and installation of more energy-efficient light bulbs wherever possible in all arts facilities.

Economic Projects

- Release of *Capital Development: Towards Our Second Century*, the Territory's economic plan to develop a stronger, more dynamic and sustainable ACT economy;
- Development of the preliminary document, *An Infrastructure Plan for the ACT*,
- Release of the ACT Skills Future Progress Report, which outlines the achievements delivered against the long term strategy to address the shortage of skilled workers in the ACT;
- Launch of the *Great Careers Come with the Territory* advertising campaign to build the capacity of the ACTPS to attract and retain high quality staff and to enhance the capabilities of the existing workforce;
- Establishment of the ACT Stimulus Package Taskforce with staff drawn from across the ACT Public Service, to co-ordinate the ACT Government's implementation of the *Nation Building - Economic Stimulus Plan*. The taskforce is also tasked with identifying changes to systems, procedures, practices or policies that are needed to achieve implementation and
- Launch of the new *InnovationConnect* and *TradeConnect* grant programs designed to provide emerging entrepreneurs with early stage funding to support projects that accelerate the commercialisation and innovation pathway, and to help ACT businesses achieve their export potential.

The Year Ahead: 2009-10 Initiatives

Initiatives Across All Three Sectors

- Review *People, Place, Prosperity* to reaffirm its key themes, identify achievements since its initial release, and outline the ACT Government's current sustainability work program;
- Develop and trial a triple bottom line assessment tool which will establish a process for the evaluation of projects and policy proposals that includes financial, environmental and social assessments to further support informed, strategic and sustainable decision-making;
- Implement the performance and accountability framework across government to promote Government performance and accountability, and enhance planning and service delivery across-government;
- Continued development of the Regional Management Framework to encourage collaborative policy development and service delivery, and develop an agenda for action in the region;
- Across government implementation of *The Canberra Plan* to work towards the ACT's key priorities for future growth, development and prosperity;
- Implementation and delivery of the Economic Stimulus Plan construction work to ensure the ACT maximises the share of the stimulus package it receives and continues to meet timeframes set by the Australian Government;
- Preparation of further demographic studies to aid efficient planning and service delivery and
- Development and implementation of an action plan for the revitalisation of Civic to encourage more visitors, tourists and trade in the City Centre, which in turn will boost business activity and help to protect jobs.

Social Initiatives

- Conduct a review of the arts sector in the ACT and develop a new arts strategy for the planning, development and management of arts facilities in the Territory, the activities they support, to foster innovation in the arts, and nurture community cultural development;
- Development of a progress report on Citizen Centred Government to ascertain the engagement preferences of ACT citizens to build on and improve current practices, as well as develop new and innovative engagement techniques;
- Release of a biennial report on progress against the Social Plan and develop a renewed Social Plan to monitor and sustain the richness of the Canberra community while ensuring that disadvantaged and excluded Canberrans have the means and the opportunity to take part;
- Opening the Belconnen Arts Centre, which will showcase the talents of local artists, encourage the development of the arts and foster community cultural appreciation; and
- Oversee implementation of the Affordable Housing Action Plan to continue accelerated land and release, expand options for ACT potential homebuyers and boost the community housing sector.

Environmental Initiatives

- Continue development of the Canberra International Arboretum and Gardens to support the Australian and ACT Governments' agendas on Climate Change and provide an opportunity to conserve threatened species, a place for community recreation and a valuable resource for ongoing education and research; and
- Engagement of a University of Canberra-led team to undertake a scoping study to identify likely approaches and components of an ACT clean economy strategy to support local industries to maximise future opportunities.

Economic Initiatives

- Implementation of the Work Safety Act 2009, which balances the interests of workers and business to provide for a more effective work safety administration regime, and important and comprehensive protection for workers in the Territory;
- Participation in the Shanghai World Expo 2010, which offers significant opportunities to support trade and investment relationships;
- Further development of ACT service delivery and infrastructure planning, including release of an Infrastructure Plan to set priorities for long-term investment;
- Commencement of an engagement and business initiative, CollabIT, which will link local small to medium sized enterprises with multinational companies in the ICT sector with the aim of developing supply chain relationships, innovation/technology collaboration and sharing strategies and
- Partner with the business community for delivery of the biennial Business in Focus Month which aims to deliver more than 50 business events that will assist businesses to develop new capabilities through education, information and networking.

APPENDIX 1

ACT Chief Minister's Department

PERFORMANCE IN 2008-09

The following information on the Department's performance is collated from the statutory 2008-09 Annual Report. It reports a snapshot of the economic, environmental and social impacts of our internal activities. The 2007-08 figures provided as a reference. Note however that in many cases the 2007-08 figures and the 2008-09 figures are not strictly comparable, as explained in the previous sections.

Staff figures reflect the number of people employed, or 'headcount', rather than 'Full-time equivalents'.

	INDICATOR	2008-09 Result	2007-08 Result	% Change
ECONOMIC	Employee Expenses			
	▪ Number of staff employed	▪ 204	▪ 173	▪ 18% higher
	▪ Total employee expenditure	▪ \$18.6 million	▪ \$14.2 million	▪ 31% higher
	Operating Statement			
	▪ Total expenditure	▪ \$55.2 million	▪ \$50.8 million	▪ 9% higher
	▪ Total own source revenue	▪ \$3.6 million	▪ \$6.9 million	▪ 48% lower
▪ Total net cost of services	▪ \$51.6 million	▪ \$43.9 million	▪ 18% higher	
ECONOMIC	Economic Viability			
	▪ Total assets	▪ \$66.5 million	▪ \$58.6 million	▪ 13% higher
	▪ Total liabilities	▪ \$9.9 million	▪ \$6.8 million	▪ 46% higher
ENVIRONMENTAL	Transport			
	▪ Total number of fleet vehicles	▪ 11	▪ 9	▪ 22% higher
	▪ Total transport fuel used	▪ 14,696 kilolitres	▪ 13,783 kilolitres	▪ 7% higher
	▪ Total direct greenhouse emissions (tonnes of CO ₂ e) of the fleet	▪ 34.98 tonnes CO ₂ e	▪ 33.43 tonnes CO ₂ e	▪ 5% higher

	INDICATOR	2008-09 Result	2007-08 Result	% Change
ENVIRONMENTAL	Energy Use <ul style="list-style-type: none"> ▪ Total office energy use ▪ Office energy use per person ▪ Office energy use per m² 	<ul style="list-style-type: none"> ▪ 3,499,282 megajoules ▪ 18,463 megajoules ▪ 1,057 megajoules 	<ul style="list-style-type: none"> ▪ 3,653,392 megajoules ▪ 22,174 megajoules ▪ 1,118 megajoules 	<ul style="list-style-type: none"> ▪ 4% lower ▪ 17% lower ▪ 5% lower
	Greenhouse Emissions <ul style="list-style-type: none"> ▪ Total office greenhouse emissions - direct and indirect ▪ Total office greenhouse emissions per person ▪ Total office greenhouse emissions per m² 	<ul style="list-style-type: none"> ▪ 421.94 tonnes CO₂e ▪ 2.23 tonnes CO₂e ▪ 0.13 tonnes CO₂e 	<ul style="list-style-type: none"> ▪ 536.8 tonnes CO₂e ▪ 3.26 tonnes CO₂e ▪ 0.16 tonnes CO₂e 	<ul style="list-style-type: none"> ▪ 21% lower ▪ 32% lower ▪ 19% lower
	Water Consumption <ul style="list-style-type: none"> ▪ Total water use ▪ Office water use per person ▪ Office water use per m² 	<ul style="list-style-type: none"> ▪ 1,951 kilolitres ▪ 10,294 kilolitres ▪ 0.589 kilolitres 	<ul style="list-style-type: none"> ▪ 2,132 kilolitres ▪ 12.94 kilolitres ▪ 0.65 kilolitres 	<ul style="list-style-type: none"> ▪ 8% lower ▪ 20% lower ▪ 19% lower
	Resource Efficiency and Waste <ul style="list-style-type: none"> ▪ Total co-mingled office waste per FTE ▪ Total paper recycled ▪ Total paper used (by reams) per FTE ▪ Percentage of paper recycled 	<ul style="list-style-type: none"> ▪ 1.78 kilolitres ▪ 39 kilolitres ▪ 27.12 ▪ 22 	<ul style="list-style-type: none"> ▪ N/a ▪ N/a ▪ 25.29 ▪ N/a 	<ul style="list-style-type: none"> ▪ N/a ▪ N/a ▪ 7% higher ▪ N/a
	SOCIAL	The Diversity of Our Workforce <ul style="list-style-type: none"> ▪ Women (Female FTEs as a percentage of the total) ▪ People with a disability ▪ Aboriginal and Torres Strait Islander people ▪ Staff with English as a second language 	<ul style="list-style-type: none"> ▪ 62.7 per cent ▪ 2 per cent ▪ 0.5 per cent ▪ 7.8 per cent 	<ul style="list-style-type: none"> ▪ 63.5 per cent ▪ 2 per cent ▪ 0.5 per cent ▪ 8.7 per cent
Staff Health and Wellbeing <ul style="list-style-type: none"> ▪ OH&S Incident Reports ▪ Accepted claims for compensation (as at 31 August 2009) ▪ Staff receiving influenza vaccinations ▪ Workstation assessments requested 		<ul style="list-style-type: none"> ▪ 18 ▪ 2 ▪ 74 ▪ 30 	<ul style="list-style-type: none"> ▪ 6 ▪ 0 ▪ 49 ▪ N/a 	<ul style="list-style-type: none"> ▪ 200% higher ▪ N/a ▪ 51% higher ▪ N/a

Seeking your feedback on the pilot triple bottom line annual report

This report details the economic, social and environmental outcomes of the Chief Minister's Department for 2008-09. Its purpose is to provide a model for triple bottom line reporting within the ACT Government, and to seek community views on that model.

The ACT Chief Minister's Department would welcome your views on the approach we have taken and invite you to provide your feedback by 26 February 2010.

In framing your response, you may wish to consider the following questions.

How useful do you find the triple bottom line approach taken in the pilot report?

- Does the triple bottom line report provide a useful format for presentation of this information?
- Does the format provide useful complementary or additional information to that already provided in agency statutory reports?
- Do you have any suggestions as to how the format could be improved?

Do you have any comments on the choice of indicators?

- Do we include the indicators that you want to see?
- Are there indicators we have included that are not useful?
- Are there indicators not currently included that you would like to see included?

Comparability of data for different years.

- An important element of reporting is providing data for the previous year to assess whether our performance is improving or not. Often, however, it is difficult to compare figures from different years, if, for example the size, structure or responsibilities of the organisation have changed.
- The pilot report provides interpretative information to help explain such changes relevant to comparing year-by-year figures.
- Do you have any suggestions on how best to present this interpretative information?

Do you have any other comments on how we can improve on this pilot approach to triple bottom line reporting?

Feedback should be addressed to:

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