

APPENDIX D

AAS FINANCIAL STATEMENTS

2006-07 AAS FINANCIAL STATEMENTS

Table D.1
Australian Capital Territory
General Government Sector
Operating Statement

2005-06 Budget \$'000		2005-06 Est.Outcome \$'000	2006-07 Budget \$'000	Var %	2007-08 Estimate \$'000	2008-09 Estimate \$'000	2009-10 Estimate \$'000
Income							
Revenue							
880,670	Taxes Fees and Fines	868,877	950,452	9	1,009,407	1,077,260	1,142,322
216,328	User Charges - Non ACT Government	222,792	233,917	5	248,679	258,553	268,708
10,812	User Charges - ACT Government	12,664	12,754	1	16,471	16,996	17,547
1,148,171	Grants from the Commonwealth	1,138,005	1,203,644	6	1,250,730	1,304,499	1,351,119
69,020	Interest	98,016	91,231	-7	78,490	77,989	90,562
60,318	Dividend Revenue	141,203	90,408	-36	91,170	111,241	118,505
330,639	Other Revenue	437,774	287,774	-34	302,282	325,491	362,302
0	Resources Received free of charge	0	123	#	125	127	130
2,715,958	Total Revenue	2,919,331	2,870,303	-2	2,997,354	3,172,156	3,351,195
Gains							
0	Total Gains	0	0	-	0	0	0
2,715,958	Total Income	2,919,331	2,870,303	-2	2,997,354	3,172,156	3,351,195
Expenses							
988,618	Employee Expenses	975,728	992,807	2	1,008,952	1,038,859	1,069,194
319,568	Superannuation Expenses	350,620	365,994	4	378,109	400,128	421,373
590,187	Supplies and Services	570,501	608,928	7	640,756	678,838	725,111
172,488	Depreciation and Amortisation	168,736	179,702	6	188,897	190,009	189,875
49,401	Borrowing Costs	53,509	52,718	-1	52,919	53,959	55,985
40,423	Cost of Goods Sold	15,716	16,359	4	17,718	18,976	20,253
516,077	Grants and Purchased Services	501,832	514,321	2	528,288	546,347	563,201
98,078	Other Expenses	129,864	124,005	-5	161,112	139,167	125,618
32,611	Transfer Expenses	32,334	31,828	-2	32,265	32,706	33,201
2,807,451	Total Ordinary Expenses	2,798,840	2,886,662	3	3,009,016	3,098,989	3,203,811
-91,493	Operating Result	120,491	-16,359	-114	-11,662	73,167	147,384

Table D.2
Australian Capital Territory
General Government Sector
Balance Sheet

Budget as at 30/6/06 \$'000		Est.Outcome as at 30/6/06 \$'000	Planned as at 30/6/07 \$'000	Var %	Planned as at 30/6/08 \$'000	Planned as at 30/6/09 \$'000	Planned as at 30/6/10 \$'000
Current Assets							
71,558	Cash	76,379	71,909	-6	71,179	75,896	77,830
211,060	Receivables	121,757	163,279	34	175,369	182,684	202,053
348,298	Investments	512,955	296,048	-42	257,059	396,006	594,265
39,365	Inventories	9,759	9,807	..	9,857	9,907	9,957
44	Capital Work in Progress	28	28	-	28	28	28
13,655	Other	34,398	38,666	12	42,419	46,584	51,260
683,980	Total Current Assets	755,276	579,737	-23	555,911	711,105	935,393
Non Current Assets							
350,729	Receivables	425,082	437,867	3	460,504	492,237	512,083
1,865,243	Investments	2,032,209	2,176,657	7	2,342,437	2,540,152	2,746,417
90,552	Inventories	0	0	-	0	0	0
6,033,895	Property, Plant and Equipment	6,000,867	6,180,755	3	6,378,255	6,513,807	6,523,618
29,943	Intangibles	23,831	26,588	12	21,237	16,630	12,191
197,576	Capital Works in Progress	131,527	227,294	73	128,892	12,122	15,125
52,124	Other	63,349	91,396	44	93,758	95,130	104,341
8,620,062	Total Non Current Assets	8,676,865	9,140,557	5	9,425,083	9,670,078	9,913,775
9,304,042	TOTAL ASSETS	9,432,141	9,720,294	3	9,980,994	10,381,183	10,849,168
Current Liabilities							
134,568	Payables	118,441	117,123	-1	128,833	129,825	129,619
33,216	Interest Bearing Liabilities	61,942	52,406	-15	60,954	84,034	99,671
58,751	Finance Leases	45,998	42,156	-8	26,828	26,502	27,606
201,496	Employee Benefits	200,987	219,505	9	239,897	261,983	286,734
2,499	Other Provisions	55	83	51	94	129	143
27,275	Other	34,888	34,165	-2	34,059	33,890	33,845
457,805	Total Current Liabilities	462,311	465,438	1	490,665	536,363	577,618
Non Current Liabilities							
111,931	Payables	150,760	150,696	..	136,157	139,198	142,239
648,199	Interest Bearing Liabilities	674,426	667,717	-1	688,974	718,501	731,102
100,534	Finance Leases	75,636	59,243	-22	59,121	64,943	74,639
2,794,563	Employee Benefits	2,993,076	3,247,845	9	3,498,155	3,750,068	4,008,283
5,069	Other Provisions	605	709	17	809	909	1,009
69	Other	3,856	4,176	8	3,965	3,886	4,579
3,660,365	Total Non Current Liabilities	3,898,359	4,130,386	6	4,387,181	4,677,505	4,961,851
4,118,170	TOTAL LIABILITIES	4,360,670	4,595,824	5	4,877,846	5,213,868	5,539,469
5,185,872	NET ASSETS	5,071,471	5,124,470	1	5,103,148	5,167,315	5,309,699
REPRESENTED BY FUNDS EMPLOYED							
4,512,340	Accumulated Funds	4,374,086	4,423,344	1	4,402,022	4,466,189	4,608,573
673,532	Reserves	697,385	701,126	1	701,126	701,126	701,126
5,185,872	TOTAL FUNDS EMPLOYED	5,071,471	5,124,470	1	5,103,148	5,167,315	5,309,699

**Table D.3
Australian Capital Territory
General Government Sector
Cash Flow Statement**

2005-06 Budget \$'000		2005-06 Est.Outcome \$'000	2006-07 Budget \$'000	Var %	2007-08 Estimate \$'000	2008-09 Estimate \$'000	2009-10 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
880,531	Taxes, Fees and Fines	848,792	891,801	5	966,503	1,016,547	1,100,104
226,636	User Charges	224,533	256,047	8	277,899	289,346	301,264
68,219	Interest Received	75,997	64,260	-15	54,845	59,067	69,834
1,159,311	Grants Received from the Commonwealth	1,147,997	1,215,240	6	1,263,141	1,317,572	1,364,411
372,083	Other Revenue	246,813	278,439	19	280,251	281,000	289,443
2,706,780	Operating Receipts	2,544,132	2,705,787	6	2,842,639	2,963,532	3,125,056
Payments							
1,064,802	Related to Employees	1,051,745	1,085,931	3	1,118,176	1,164,304	1,215,652
581,128	Related to Supplies and Services	554,492	572,509	3	604,981	641,032	692,901
49,401	Borrowing Costs	53,720	53,642	0	52,894	53,958	55,987
523,189	Grants and Purchased Services	507,994	522,119	3	536,927	555,153	572,267
343,434	Other	284,417	269,739	-5	271,937	264,993	280,907
30,228	Payments to PTE Agencies for Outputs	29,951	31,828	6	32,265	32,706	33,201
2,592,182	Operating Payments	2,482,319	2,535,768	2	2,617,180	2,712,146	2,850,915
114,598	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	61,813	170,019	175	225,459	251,386	274,141
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
8,453	Proceeds from Sale of Property, Plant & Equipment	2,644	2,645	0	2,645	2,645	2,645
823	Proceeds from Sale/Maturities of Investments	823	52,475	6,276	23,414	721	1,188
6,993	Repayment of Advance	6,210	7,401	19	8,794	10,091	11,456
2,117	Repayment of Home Loan Principal	1,860	1,602	-14	1,384	1,199	1,042
66,733	Dividends	152,278	89,148	-41	89,750	109,977	116,971
85,119	Investing Receipts	163,815	153,271	-6	125,987	124,633	133,302
Payments							
356,827	Purchase of Property, Plant and Equipment	223,069	419,519	88	311,078	185,826	163,379
3,945	Purchase of Land and Intangibles	9,055	1,400	-85	141	77	77
101,446	Purchase of Investments	83,868	54,419	-35	46,112	35,098	29,413
0	Advances Issued to Government Agencies	25,000	10,000	-60	40,000	50,000	35,000
14,020	Capital Payments to Government Agencies	10,615	16,269	53	9,660	9,000	5,000

Table D.3
Australian Capital Territory
General Government Sector
Cash Flow Statement

2005-06 Budget \$'000		2005-06 Est.Outcome \$'000	2006-07 Budget \$'000	Var %	2007-08 Estimate \$'000	2008-09 Estimate \$'000	2009-10 Estimate \$'000
476,238	Investing Payments	351,607	501,607	43	406,991	280,001	232,869
-391,119	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-187,792	-348,336	-85	-281,004	-155,368	-99,567
	CASH FLOWS FROM FINANCING ACTIVITIES						
	Receipts						
59,701	Borrowings Received	118,329	59,425	-50	95,908	122,494	99,829
0	Receipt of Transferred Cash Balances	0	2,382	#	0	0	0
59,701	Financing Receipts	118,329	61,807	-48	95,908	122,494	99,829
	Payments						
62,007	Repayment of Borrowings	75,602	78,011	3	75,971	71,140	70,866
15,354	Repayment of Finance Lease	14,098	11,101	-21	7,256	3,500	3,526
4,707	Repayment of Investments to Agencies (CFU only)	0	11,602	#	0	0	0
0	Payments of Transferred Cash Balances	33,442	0	-100	0	0	0
82,068	Financing Payments	123,142	100,714	-18	83,227	74,640	74,392
-22,367	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	-4,813	-38,907	-708	12,681	47,854	25,437
-298,888	NET INCREASE/(DECREASE) IN CASH HELD	-130,792	-217,224	-66	-42,864	143,872	200,011
678,963	CASH AT BEGINNING OF REPORTING PERIOD	723,715	592,923	-18	375,699	332,835	476,707
380,075	CASH AT THE END OF THE REPORTING PERIOD	592,923	375,699	-37	332,835	476,707	676,718

Table D.4
Australian Capital Territory
General Government Sector
Statement of Changes in Equity

Budget as at 30/6/06 \$'000		Est.Outcome as at 30/6/06 \$'000	Planned as at 30/6/07 \$'000	Var %	Planned as at 30/6/08 \$'000	Planned as at 30/6/09 \$'000	Planned as at 30/6/10 \$'000
5,291,384	Opening Balance	5,284,060	5,071,471	-4	5,124,470	5,103,146	5,167,315
	Accumulated Funds						
0	Net Effect of Change in Accounting Policy	-156,721	0	-100	0	0	0
0	Net Effect of a Correction of an Error	-200	0	-100	0	0	0
-91,493	Operating Result for the Period	120,491	-16,359	-114	-11,662	73,167	147,384
	Reserves						
0	Increase/(Decrease) in asset revaluation reserve	-56	3,741	#	0	0	0
0	Increase/(Decrease) in other reserves	900	0	-100	0	0	0
0	Transfer to/from Reserves	0	-1	#	0	0	0
-91,493	Total Income And Expense For The Period	-35,586	-12,619	135	-11,662	73,167	147,384
	Transactions Involving Equity Holders Affecting Accumulated Funds						
-14,020	Capital Injections	-10,615	-16,269	-53	-9,660	-9,000	-5,000
0	Inc/Dec in Net Assets due to Admin Restructure	-166,388	81,888	-149	0	0	0
5,185,871	Closing Balance	5,071,471	5,124,470	1	5,103,148	5,167,315	5,309,699

Table D.5
Australian Capital Territory
Public Trading Enterprise
Operating Statement

2005-06 Budget \$'000		2005-06 Est.Outcome \$'000	2006-07 Budget \$'000	Var %	2007-08 Estimate \$'000	2008-09 Estimate \$'000	2009-10 Estimate \$'000
Income							
Revenue							
32,611	Government Payment for Outputs	32,334	31,828	-2	32,265	32,706	33,201
239,016	User Charges - Non ACT Government	254,463	279,280	10	296,992	307,465	318,129
83,843	User Charges - ACT Government	86,652	77,633	-10	76,541	78,460	80,208
18,785	Grants from the Commonwealth	19,026	19,600	3	19,966	19,814	20,012
3,322	Interest	7,414	6,783	-9	5,750	5,568	5,835
21,681	Other Revenue	173,452	181,109	4	176,271	192,119	203,244
50	Resources Received free of charge	3,850	50	-99	50	50	50
399,308	Total Revenue	577,191	596,283	3	607,835	636,182	660,679
Gains							
0	Other Gains	3,213	0	-100	0	0	0
0	Total Gains	3,213	0	-100	0	0	0
399,308	Total Income	580,404	596,283	3	607,835	636,182	660,679
Expenses							
78,232	Employee Expenses	87,001	79,444	-9	77,617	79,016	80,175
10,044	Superannuation Expenses	9,643	12,989	35	12,664	12,822	12,934
96,732	Supplies and Services	90,665	93,838	3	94,660	96,598	98,969
44,524	Depreciation and Amortisation	42,386	43,115	2	45,225	47,110	49,167
30,593	Borrowing Costs	30,593	30,928	1	30,294	31,326	33,420
77,964	Cost of Goods Sold	169,869	225,903	33	227,069	223,845	245,153
8,815	Grants and Purchased Services	8,276	4,546	-45	1,234	1,330	1,464
25,688	Other Expenses	37,772	32,675	-13	34,969	35,718	36,260
18,785	Transfer Expenses	18,589	19,106	3	19,472	19,320	19,518
391,377	Total Ordinary Expenses	494,794	542,545	10	543,204	547,085	577,060
45,707	Share of Operating Result from Joint Venture accounted for using the Equity Method	49,785	49,848	..	53,015	60,820	65,227
53,638	Operating Result From Ordinary Activities	135,395	103,586	-23	117,646	149,917	148,846
14,320	Income Tax Equivalent	13,369	24,302	82	25,505	34,854	45,908
39,318	Operating Result	122,026	79,284	-35	92,141	115,063	102,938

Table D.6
Australian Capital Territory
Public Trading Enterprise
Balance Sheet

Budget as at 30/6/06 \$'000		Est.Outcome as at 30/6/06 \$'000	Planned as at 30/6/07 \$'000	Var %	Planned as at 30/6/08 \$'000	Planned as at 30/6/09 \$'000	Planned as at 30/6/10 \$'000
Current Assets							
13,273	Cash	21,708	21,390	-1	21,976	22,030	26,577
29,288	Receivables	32,182	24,526	-24	25,978	26,263	26,211
27,260	Investments	82,195	69,335	-16	71,909	87,313	90,483
116	Inventories	41,986	49,623	18	41,331	49,948	48,926
0	Assets Held for Sale	47,372	7,740	-84	8,048	8,370	8,706
10,320	Other	31,885	20,700	-35	14,464	14,469	14,473
80,257	Total Current Assets	257,328	193,314	-25	183,706	208,393	215,376
Non Current Assets							
27,915	Receivables	19,556	500	-97	500	500	500
390,731	Investments	386,278	400,460	4	403,619	397,498	400,680
0	Inventories	92,938	86,016	-7	96,150	80,015	74,849
4,170,878	Property, Plant and Equipment	4,096,474	4,316,605	5	4,574,929	4,877,130	5,167,898
206	Intangibles	782	2,073	165	3,776	2,876	1,976
20,621	Capital Works in Progress	51,606	50,479	-2	51,586	49,846	48,774
13,560	Tax Assets	28,325	28,325	-	28,325	28,325	28,325
43,859	Other	48,723	18,594	-62	18,594	18,594	18,594
4,667,770	Total Non Current Assets	4,724,682	4,903,052	4	5,177,479	5,454,784	5,741,596
4,748,027	TOTAL ASSETS	4,982,010	5,096,366	2	5,361,185	5,663,177	5,956,972
Current Liabilities							
38,629	Payables	31,928	29,999	-6	30,398	30,516	30,441
21,946	Interest Bearing Liabilities	16,225	17,415	7	18,870	20,361	18,959
771	Finance Leases	777	662	-15	130	80	8
17,580	Employee Benefits	16,372	16,451	..	16,892	17,335	17,777
12,861	Other Provisions	47,092	30,079	-36	26,580	25,710	29,865
4,837	Income Tax Payable	0	10,696	#	8,436	14,813	15,646
3,045	Other	8,569	8,012	-7	8,012	10,562	8,012
99,669	Total Current Liabilities	120,963	113,314	-6	109,318	119,377	120,708
Non Current Liabilities							
903	Payables	40,448	37,448	-7	34,543	32,543	29,043
448,404	Interest Bearing Liabilities	479,436	472,020	-2	493,149	522,788	538,839
1,429	Finance Leases	1,199	214	-82	86	8	0
23,206	Employee Benefits	24,318	24,042	-1	24,107	24,171	24,234
2,467	Other Provisions	12,979	8,866	-32	6,451	6,451	6,451
20,161	Non Current Income Tax Payable	3,445	3,301	-4	2,190	1,657	433
2,710	Other	3,112	2,550	-18	2,550	0	0
499,280	Total Non Current Liabilities	564,937	548,441	-3	563,076	587,618	599,000
598,949	TOTAL LIABILITIES	685,900	661,755	-4	672,394	706,995	719,708
4,149,078	NET ASSETS	4,296,110	4,434,611	3	4,688,791	4,956,182	5,237,264
REPRESENTED BY FUNDS							
EMPLOYED							
1,896,584	Accumulated Funds	2,088,188	2,033,715	-3	2,066,346	2,101,168	2,112,601
2,252,494	Reserves	2,207,922	2,400,896	9	2,622,445	2,855,014	3,124,663
4,149,078	TOTAL FUNDS EMPLOYED	4,296,110	4,434,611	3	4,688,791	4,956,182	5,237,264

Table D.7
Australian Capital Territory
Public Trading Enterprise
Cash Flow Statement

2005-06 Budget \$'000		2005-06 Est.Outcome \$'000	2006-07 Budget \$'000	Var %	2007-08 Estimate \$'000	2008-09 Estimate \$'000	2009-10 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
30,228	Cash from Government for Outputs	29,951	31,828	6	32,265	32,706	33,201
325,436	User Charges	344,551	358,195	4	374,807	387,161	399,536
3,322	Interest Received	7,014	6,510	-7	5,480	5,221	5,364
18,785	Grants Received from the Commonwealth	19,026	19,600	3	19,966	19,814	20,012
58,060	Other Revenue	249,447	224,408	-10	214,360	246,449	265,108
500	Extraordinary Receipts	0	0	-	0	0	0
436,331	Operating Receipts	649,989	640,541	-1	646,878	691,351	723,221
Payments							
87,642	Related to Employees	96,076	91,510	-5	89,758	91,317	92,586
98,526	Related to Supplies and Services	104,498	94,618	-9	95,380	97,292	99,491
30,593	Borrowing Costs	30,991	31,288	1	30,248	31,281	33,361
8,815	Grants and Purchased Services	8,276	4,546	-45	1,234	1,330	1,464
119,072	Other	222,812	288,540	29	303,093	296,030	325,169
18,785	Territory Receipts to Government	18,589	19,106	3	19,472	19,320	19,518
363,433	Operating Payments	481,242	529,608	10	539,185	536,570	571,589
72,898	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	168,747	110,933	-34	107,693	154,781	151,632
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
50,961	Proceeds from Sale of Property, Plant & Equipment	42,614	38,381	-10	28,656	30,151	31,666
5,671	Proceeds from Sale/Maturities of Investments	21,528	20,148	-6	14,921	8,546	6,118
56,632	Investing Receipts	64,142	58,529	-9	43,577	38,697	37,784
Payments							
86,791	Purchase of Property, Plant and Equipment	83,391	96,163	15	83,294	105,343	78,959
0	Purchase of Land and Intangibles	0	280	#	0	0	0
369	Purchase of Investments	31,432	7,020	-78	7,141	21,974	14,372
87,160	Investing Payments	114,823	103,463	-10	90,435	127,317	93,331

Table D.7
Australian Capital Territory
Public Trading Enterprise
Cash Flow Statement

2005-06 Budget \$'000		2005-06 Est.Outcome \$'000	2006-07 Budget \$'000	Var %	2007-08 Estimate \$'000	2008-09 Estimate \$'000	2009-10 Estimate \$'000
-30,528	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-50,681	-44,934	-11	-46,858	-88,620	-55,547
	CASH FLOWS FROM FINANCING ACTIVITIES						
	Receipts						
14,020	Capital Injection from Government	10,615	16,269	53	9,660	9,000	5,000
45	Borrowings Received	25,045	10,060	-60	40,060	50,060	35,060
0	Receipt of Transferred Cash Balances	33,442	0	-100	0	0	0
14,065	Financing Receipts	69,102	26,329	-62	49,720	59,060	40,060
	Payments						
66,733	Dividends to Government	152,278	89,148	-41	89,750	109,977	116,971
15,542	Repayment of Borrowings	14,759	16,030	9	17,535	18,989	20,482
657	Repayment of Finance Lease	657	551	-16	582	50	0
0	Payments of Transferred Cash Balances	0	2,382	#	0	0	0
82,932	Financing Payments	167,694	108,111	-36	107,867	129,016	137,453
-68,867	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	-98,592	-81,782	-17	-58,147	-69,956	-97,393
-26,497	NET INCREASE/(DECREASE) IN CASH HELD	19,474	-15,783	181	2,688	-3,795	-1,308
47,402	CASH AT BEGINNING OF REPORTING PERIOD	35,341	54,815	55	39,032	41,720	37,925
20,905	CASH AT THE END OF THE REPORTING PERIOD	54,815	39,032	-29	41,720	37,925	36,617

Table D.8
Australian Capital Territory
Public Trading Enterprise
Statement of Changes in Equity

Budget as at 30/6/06 \$'000		Est.Outcome as at 30/6/06 \$'000	Planned as at 30/6/07 \$'000	Var %	Planned as at 30/6/08 \$'000	Planned as at 30/6/09 \$'000	Planned as at 30/6/10 \$'000
4,013,064	Opening Balance	3,980,871	4,296,110	8	4,434,611	4,688,791	4,956,182
	Accumulated Funds						
4,315	Net Effect of Change in Accounting Policy	8,041	0	-100	0	0	0
0	Net Effect of a Correction of an Error	-2,997	270	-109	0	0	0
39,318	Operating Result for the Period	122,026	79,284	-35	92,141	115,063	102,938
	Reserves						
116,679	Increase/(Decrease) in asset revaluation reserve	113,427	192,974	70	221,549	232,569	269,649
22,000	Transfer to/from Reserves	38,942	22,000	-44	22,000	22,000	22,000
182,312	Total Income And Expense For The Period	279,439	294,528	5	335,690	369,632	394,587
	Transactions Involving Equity Holders Affecting Accumulated Funds						
14,020	Capital Injections	10,615	16,269	53	9,660	9,000	5,000
0	Inc/Dec in Net Assets due to Admin Restructure	166,388	-81,888	-149	0	0	0
-60,318	Dividend Approved	-141,203	-90,408	36	-91,170	-111,241	-118,505
4,149,078	Closing Balance	4,296,110	4,434,611	3	4,688,791	4,956,182	5,237,264

Table D.9
Australian Capital Territory
Consolidated Total Territory
Operating Statement

2005-06 Budget \$'000		2005-06 Est.Outcome \$'000	2006-07 Budget \$'000	Var %	2007-08 Estimate \$'000	2008-09 Estimate \$'000	2009-10 Estimate \$'000
Income							
Revenue							
833,827	Taxes Fees and Fines	823,731	881,542	7	938,455	996,279	1,050,018
455,344	User Charges - Non ACT Government	477,255	513,197	8	545,671	566,018	586,837
1,148,171	Grants from the Commonwealth	1,138,442	1,204,138	6	1,251,224	1,304,993	1,351,613
49,624	Interest	79,129	70,731	-11	55,449	52,646	64,320
322,226	Other Revenue	480,842	340,106	-29	350,181	385,384	410,254
0	Resources Received free of charge	0	123	#	125	127	130
2,809,192	Total Revenue	2,999,399	3,009,837	..	3,141,105	3,305,447	3,463,172
Gains							
0	Other Gains	3,213	0	-100	0	0	0
0	Total Gains	3,213	0	-100	0	0	0
2,809,192	Total Income	3,002,612	3,009,837	..	3,141,105	3,305,447	3,463,172
Expenses							
1,062,309	Employee Expenses	1,057,638	1,068,152	1	1,082,585	1,113,829	1,145,227
321,754	Superannuation Expenses	353,370	368,603	4	380,689	402,750	424,030
667,699	Supplies and Services	611,270	678,060	11	707,491	739,909	784,439
217,012	Depreciation and Amortisation	211,122	222,817	6	234,122	237,119	239,042
57,276	Borrowing Costs	57,801	56,363	-2	54,422	54,374	57,328
91,754	Cost of Goods Sold	95,157	100,627	6	101,941	102,762	105,677
454,527	Grants and Purchased Services	438,063	456,375	4	468,875	485,682	501,473
95,061	Other Expenses	126,662	136,171	8	174,686	152,853	139,366
2,967,392	Total Ordinary Expenses	2,951,083	3,087,168	5	3,204,811	3,289,278	3,396,582
45,707	Share of Operating Result from Joint Venture accounted for using the Equity Method	49,785	49,848	..	53,015	60,820	65,227
-112,493	Operating Result	101,314	-27,483	-127	-10,691	76,989	131,817

**Table D.10
Australian Capital Territory
Consolidated Total Territory
Balance Sheet**

Budget as at 30/6/06 \$'000		Est.Outcome as at 30/6/06 \$'000	Planned as at 30/6/07 \$'000	Var %	Planned as at 30/6/08 \$'000	Planned as at 30/6/09 \$'000	Planned as at 30/6/10 \$'000
Current Assets							
84,831	Cash	98,087	93,299	-5	93,155	97,926	104,407
213,427	Receivables	140,904	153,451	9	178,435	175,090	195,069
357,577	Investments	547,830	329,666	-40	286,758	419,779	607,455
39,481	Inventories	51,745	59,430	15	51,188	59,855	58,883
44	Capital Work in Progress	28	28	-	28	28	28
0	Assets Held for Sale	47,372	7,740	-84	8,048	8,370	8,706
23,965	Other	63,900	56,983	-11	54,500	58,670	63,350
719,325	Total Current Assets	949,866	700,597	-26	672,112	819,718	1,037,898
Non Current Assets							
22,080	Receivables	27,920	39,497	41	32,226	25,414	23,025
2,255,954	Investments	2,418,467	2,577,097	7	2,746,036	2,937,630	3,147,077
90,552	Inventories	65,558	67,091	2	86,949	74,015	68,849
10,204,773	Property, Plant and Equipment	10,097,341	10,497,360	4	10,953,184	11,390,937	11,691,516
30,149	Intangibles	24,613	28,661	16	25,013	19,506	14,167
218,197	Capital Works in Progress	183,133	277,773	52	180,478	61,968	63,899
95,983	Other	112,072	109,990	-2	112,352	113,724	122,935
12,917,688	Total Non Current Assets	12,929,104	13,597,469	5	14,136,238	14,623,194	15,131,468
13,637,013	TOTAL ASSETS	13,878,970	14,298,066	3	14,808,350	15,442,912	16,169,366
Current Liabilities							
149,854	Payables	134,252	133,291	-1	142,824	144,323	144,845
24,965	Interest Bearing Liabilities	23,446	25,310	8	27,523	29,399	28,572
59,522	Finance Leases	46,775	42,818	-8	26,958	26,582	27,614
219,076	Employee Benefits	217,359	235,956	9	256,789	279,318	304,511
13,960	Other Provisions	16,144	6,726	-58	7,341	5,538	8,630
583	Income Tax Payable	0	0	-	0	0	0
30,153	Other	41,576	40,296	-3	40,190	42,571	39,976
498,113	Total Current Liabilities	479,552	484,397	1	501,625	527,731	554,148
Non Current Liabilities							
102,331	Payables	124,624	128,316	3	128,359	129,400	128,941
771,572	Interest Bearing Liabilities	797,535	782,202	-2	794,680	815,301	821,718
101,963	Finance Leases	76,835	59,457	-23	59,207	64,951	74,639
2,817,769	Employee Benefits	3,017,394	3,271,887	8	3,522,262	3,774,239	4,032,517
7,536	Other Provisions	8,481	5,585	-34	3,270	3,370	3,470
0	Non Current Income Tax Payable	0	415	#	493	537	2,391
2,779	Other	6,968	6,726	-3	6,515	3,886	4,579
3,803,950	Total Non Current Liabilities	4,031,837	4,254,588	6	4,514,786	4,791,684	5,068,255
4,302,063	TOTAL LIABILITIES	4,511,389	4,738,985	5	5,016,411	5,319,415	5,622,403
9,334,950	NET ASSETS	9,367,581	9,559,081	2	9,791,939	10,123,497	10,546,963
REPRESENTED BY FUNDS							
EMPLOYED							
6,408,923	Accumulated Funds	6,462,273	6,457,059	..	6,468,368	6,567,357	6,721,174
2,926,026	Reserves	2,905,307	3,102,022	7	3,323,571	3,556,140	3,825,789
9,334,949	TOTAL FUNDS EMPLOYED	9,367,580	9,559,081	2	9,791,939	10,123,497	10,546,963

Table D.11
Australian Capital Territory
Consolidated Total Territory
Cash Flow Statement

2005-06 Budget \$'000		2005-06 Est.Outcome \$'000	2006-07 Budget \$'000	Var %	2007-08 Estimate \$'000	2008-09 Estimate \$'000	2009-10 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
834,598	Taxes, Fees and Fines	822,612	849,320	3	910,900	959,750	1,018,717
455,449	User Charges	469,426	525,501	12	565,523	587,151	609,474
48,823	Interest Received	56,710	42,564	-25	31,534	33,377	43,121
1,159,311	Grants Received from the Commonwealth	1,148,434	1,215,734	6	1,263,635	1,318,066	1,364,905
399,766	Other Revenue	424,093	402,173	-5	389,314	419,717	438,044
2,897,947	Operating Receipts	2,921,275	3,035,292	4	3,160,906	3,318,061	3,474,261
Payments							
1,140,046	Related to Employees	1,135,838	1,163,006	2	1,193,911	1,241,419	1,293,865
654,202	Related to Supplies and Services	633,040	640,664	1	664,290	700,977	754,203
57,276	Borrowing Costs	58,410	56,724	-3	54,351	54,328	57,271
461,639	Grants and Purchased Services	444,225	464,173	4	477,514	494,488	510,539
397,288	Other	419,202	429,773	3	437,688	420,682	432,610
2,710,451	Operating Payments	2,690,715	2,754,340	2	2,827,754	2,911,894	3,048,488
187,496	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	230,560	280,952	22	333,152	406,167	425,773
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
59,414	Proceeds from Sale of Property, Plant & Equipment	45,258	41,026	-9	31,301	32,796	34,311
1,787	Proceeds from Sale/Maturities of Investments	22,351	61,021	173	38,335	9,267	7,306
2,117	Repayment of Home Loan Principal	1,860	1,602	-14	1,384	1,199	1,042
63,318	Investing Receipts	69,469	103,649	49	71,020	43,262	42,659
Payments							
443,618	Purchase of Property, Plant and Equipment	306,460	515,682	68	394,372	291,169	242,338
3,945	Purchase of Land and Intangibles	9,055	1,680	-81	141	77	77
101,815	Purchase of Investments	84,030	61,439	-27	46,763	35,742	30,032
549,378	Investing Payments	399,545	578,801	45	441,276	326,988	272,447
-486,060	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-330,076	-475,152	-44	-370,256	-283,726	-229,788

Table D.11
Australian Capital Territory
Consolidated Total Territory
Cash Flow Statement

2005-06 Budget \$'000		2005-06 Est.Outcome \$'000	2006-07 Budget \$'000	Var %	2007-08 Estimate \$'000	2008-09 Estimate \$'000	2009-10 Estimate \$'000
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
59,746	Borrowings Received	87,104	59,485	-32	89,478	101,224	86,136
59,746	Financing Receipts	87,104	59,485	-32	89,478	101,224	86,136
Payments							
70,556	Repayment of Borrowings	84,151	86,640	3	84,712	80,038	79,892
16,011	Repayment of Finance Lease	14,755	11,652	-21	7,838	3,550	3,526
86,567	Financing Payments	98,906	98,292	-1	92,550	83,588	83,418
-26,821	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	-11,802	-38,807	-229	-3,072	17,636	2,718
-325,385	NET INCREASE/(DECREASE) IN CASH HELD	-111,318	-233,007	-109	-40,176	140,077	198,703
726,365	CASH AT BEGINNING OF REPORTING PERIOD	759,056	647,738	-15	414,731	374,555	514,632
400,980	CASH AT THE END OF THE REPORTING PERIOD	647,738	414,731	-36	374,555	514,632	713,335

Table D.12
Australian Capital Territory
Consolidated Total Territory
Statement of Changes in Equity

Budget as at 30/6/06 \$'000		Est.Outcome as at 30/6/06 \$'000	Planned as at 30/6/07 \$'000	Var %	Planned as at 30/6/08 \$'000	Planned as at 30/6/09 \$'000	Planned as at 30/6/10 \$'000
9,304,448	Opening Balance	9,264,930	9,367,580	1	9,559,081	9,791,939	10,123,497
	Accumulated Funds						
4,315	Net Effect of Change in Accounting Policy	-148,680	0	-100	0	0	0
0	Net Effect of a Correction of an Error	-3,197	270	-108	0	0	0
-112,493	Operating Result for the Period	101,314	-27,483	-127	-10,691	76,989	131,817
	Reserves						
116,679	Increase/(Decrease) in asset revaluation reserve	113,371	196,715	74	221,549	232,569	269,649
0	Increase/(Decrease) in other reserves	900	0	-100	0	0	0
22,000	Transfer to/from Reserves	38,942	21,999	-44	22,000	22,000	22,000
30,501	Total Income And Expense For The Period	102,650	191,501	87	232,858	331,558	423,466
	Transactions Involving Equity Holders Affecting Accumulated Funds						
9,334,949	Closing Balance	9,367,580	9,559,081	2	9,791,939	10,123,497	10,546,963

