



ACT
Government

22
23

Australian Capital Territory

Budget

Delivering for Canberrans:
now and into the future

**Supplementary
Budget Papers**

Structure and Content of the 2022-23 Budget Papers

Supplementary Budget Papers

The purpose of the Supplementary Budget Papers is to provide revised financial statements for agencies that have additional appropriation amounts included in the *Appropriation Bill 2022-2023 (No. 2)*, and the *Appropriation (Office of the Legislative Assembly) Bill 2022-2023 (No. 2)*.

Acknowledgement



We acknowledge the Traditional Custodians of the ACT, the Ngunnawal people. We acknowledge and respect their continuing culture and the contribution they make to the life of this city and this region.

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Produced by the Chief Minister, Treasury and Economic Development Directorate.

Enquiries about this publication should be directed to the:

Chief Minister, Treasury and Economic Development Directorate

GPO Box 158

Canberra ACT 2601

<https://www.treasury.act.gov.au/budget>

Telephone: Access Canberra - 13 22 81

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ACKNOWLEDGEMENT OF COUNTRY

Yuma. Dhawura nguna ngurumbangu gunangu Ngunnawal.
Nginggada dindi dhawura Ngunnawalbun yindjumaralidjinyin.
Mura bidji mulanggaridjindjula.
Naraganawaliyiri yarabindjula.

Hello. This country is Ngunnawal (ancestral/spiritual) homeland.
We all always respect elders, male and female, as well as Ngunnawal
country itself.
They always keep the pathways of their ancestors alive.
They walk together as one.

The ACT Government pays its respects to the Traditional Custodians of the
ACT, the Ngunnawal People, on whose lands we live and work. We
acknowledge that these lands are Aboriginal lands and pay our respect and
celebrate their ongoing cultural traditions and contributions to the ACT.

We also acknowledge that many other Aboriginal and Torres Strait Islander
people from across Australia have now made Canberra their home, and we pay
respect and celebrate their cultures, diversity and contributions to the ACT.

We support Aboriginal and Torres Strait Islander people's right to
self-determination and acknowledge the valuable contribution they make to
our social, economic and cultural life.

As we reflect on the continuing impact of government policies and practices,
both past and present, we affirm our commitment to working together with
Aboriginal and Torres Strait Islander people, families and communities, to
deliver improved social, cultural and economic wellbeing.

INTRODUCTION

Section 13 of the *Financial Management Act 1996* requires the presentation of supplementary budget papers for an Appropriation Act, other than the first Appropriation Act relating to a financial year.

The *Appropriation Bill 2022-2023 (No. 2)* and *Appropriation (Office of the Legislative Assembly) Bill 2022-2023 (No. 2)* provide additional funding to agencies in 2022-23 arising from a number of Government policy decisions and technical adjustments, the financial details of which can be found in the impacted agency's budget chapter in these Budget Papers. An initiative description for each new policy decision can be found in Investing in the Wellbeing of Canberrans (Chapter 3.2) in the 2022-23 Budget Review.

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements, and the impacts of the 2022-23 Budget Review.

IMPACT OF THE SUPPLEMENTARY APPROPRIATION BILLS

This paper provides revised financial statements for agencies that have additional appropriation amounts included in the *Appropriation Bill 2022-2023 (No. 2)* and *Appropriation (Office of the Legislative Assembly) Bill 2022-2023 (No. 2)* (the Bills). The total variation in appropriations resulting from these Bills is \$298.423 million, plus \$2.984 million in additional Treasurer's Advance funding. Additional agency appropriations include:

Table 1: Impact of Additional Appropriations for 2022-23 (\$'000)

	Net Controlled Recurrent Payments	Capital Injection	Expenses on Behalf of the Territory	Total
ACT ELECTORAL COMMISSION				
Enterprise Agreement Bargaining and Pay Offer	39			39
Sub Total	39			39
ACT EXECUTIVE				
Enterprise Agreement Bargaining and Pay Offer			200	200
Revised Wage Parameters – Remuneration Tribunal Outcome			124	124
Sub Total			324	324
ACT GAMBLING AND RACING COMMISSION				
Enterprise Agreement Bargaining and Pay Offer	69			69
Sub Total	69			69
ACT HEALTH DIRECTORATE				
Continuing the COVID-19 public health support package	7,434			7,434
Developing the ACT Mental Health Workforce Strategy	77			77
Enterprise Agreement Bargaining and Pay Offer	1,683			1,683
Establishing a Wellbeing Fund across ACT Public Health Services	335			335
Extension to pilot pill testing	350			350
Japanese Encephalitis Virus (JEV) and Monkeypox vaccine program	4,592			4,592
Legal resourcing for legislative reform	154			154
Supporting early intervention services for eating disorders and perinatal mental health	330			330
Transfer – COVID-19 – Stage 3 from LHN to AHD	1,530			1,530
Transfer – ICT funding from CHS to AHD	530			530
Sub Total	17,015			17,015

	Net Controlled Recurrent Payments	Capital Injection	Expenses on Behalf of the Territory	Total
ACT INTEGRITY COMMISSION				
Enterprise Agreement Bargaining and Pay Offer	55			55
Sub Total	55			55
ACT LOCAL HOSPITAL NETWORK				
Continuing the COVID-19 public health support package	37,220			37,220
Enterprise Agreement Bargaining and Pay Offer	17,927			17,927
Establishing a Wellbeing Fund across ACT Public Health Services	1,415			1,415
More specialist cancer nurses	111			111
New location for the Child and Adolescent Mental Health Service	211			211
Transfer – COVID-19 Response Stage 3 from LHN to ACTHD	-1,530			-1,530
Transfer – ICT Support from CHS to ACTHD	-530			-530
Sub Total	54,824			54,824
AUDITOR-GENERAL				
Enterprise Agreement Bargaining and Pay Offer	152			152
Sub Total	152			152
CANBERRA INSTITUTE OF TECHNOLOGY				
Enterprise Agreement Bargaining and Pay Offer	1,963			1,963
Sub Total	1,963			1,963
CHIEF MINISTER, TREASURY AND ECONOMIC DEVELOPMENT DIRECTORATE				
Better community infrastructure:				
- Grants for community-owned sports facilities	1,000			1,000
- Strategic infrastructure planning	1,066			1,066
Climate action:				
- Sustainable Household Scheme – extension	-2,162	38,465		36,303
- Transitioning to an emissions-based vehicle registration system	256	67		323
Community support and connectedness – Community Sector Indexation	134			134
Enterprise Agreement Bargaining and Pay Offer	7,130			7,130
Expanding motor vehicle registration concessions	48			48
Implementing the professional engineers registration scheme	205	190		395
Increasing the Betting Operations Tax	4,385			4,385
Investing in public services – Indemnity scheme for Out of Home Care providers	449			449
Master planning for the University of New South Wales Canberra City Campus	2,500			2,500
Other Policy Decisions	605			605

	Net Controlled Recurrent Payments	Capital Injection	Expenses on Behalf of the Territory	Total
Revised Indexation Parameters	68			68
Transfer – Housing Strategy from EPSDD	232			232
Arts and culture – Gorman House Arts Centre Centenary upgrade		2,231		2,231
Better community infrastructure:				
- Improved trails for Stromlo Forest Park		64		64
- Phillip District Enclosed Oval upgrade		192		192
Better venues for major events – extension		1,442		1,442
Offset – Stromlo Forest Park – Improved parking		-64		-64
Transfer – Commonwealth Grant – Local roads and community infrastructure to TCCS		-3,594		-3,594
Sub Total	15,916	38,993		54,909
CITY RENEWAL AUTHORITY				
Master planning for the University of New South Wales Canberra City Campus	263			263
Enterprise Agreement Bargaining and Pay Offer	105			105
Sub Total	368			368
COMMUNITY SERVICES DIRECTORATE				
Additional resources for Bimberi Youth Justice Centre	390			390
Community support and connectedness – Better support for children in their first 1,000 days	673			673
Community support and connectedness – Community Sector Indexation	81			81
Community support and connectedness – Establishing an Eminent Panel to support the engagement and healing process with First Nations People	1,116			1,116
Correction to presentation of 2022-23 Budget Policy Decision – Community support and connectedness – Support for Roundabout Canberra	82			82
Enterprise Agreement Bargaining and Pay Offer	2,259			2,259
Investing in public education – Continuation of the Understanding Building and Construction Pilot Program	183			183
Next Steps for Our Kids Strategy 2022-2030 – New Residential Care Properties	30	3,927		3,957
Additional costs for Out of Home Care services	19,000			19,000
Raising the Minimum Age of Criminal Responsibility	81			81
Responding to Recommendation 15 in the final report from the Sexual Assault Prevention and Response Steering Committee	487			487
Sub Total	24,382	3,927		28,309

	Net Controlled Recurrent Payments	Capital Injection	Expenses on Behalf of the Territory	Total
CULTURAL FACILITIES CORPORATION				
Enterprise Agreement Bargaining and Pay Offer	141			141
Lanyon Homestead Upgrades		927		927
Sub Total	141	927		1,068
EDUCATION DIRECTORATE				
Enterprise Agreement Bargaining and Pay Offer	4,461			4,461
Increased Workers Compensation Premium	8,217			8,217
Environmentally Sustainable Schools – Roof Replacement Program		3,077		3,077
Sub Total	12,678	3,077		15,755
ENVIRONMENT, PLANNING AND SUSTAINABLE DEVELOPMENT DIRECTORATE				
Enterprise Agreement Bargaining and Pay Offer	2,241		23	2,264
Implementing the professional engineers registration scheme	80			80
Supplementary funding for the Indicative Land Release Program	300			300
Transfer – Housing Strategy and Policy – to Chief Minister, Treasury and Economic Development Directorate	-232			-232
Protecting Canberra’s environment – Rehabilitating the West Belconnen Landfill site		18,176		18,176
Revised Funding Profile			177	177
Sub Total	2,389	18,176	200	20,765
HOUSING ACT				
Community support and connectedness – Expansion of the Onelink programs	2,600			2,600
Sub Total	2,600			2,600
INDEPENDENT COMPETITION AND REGULATORY COMMISSION				
Enterprise Agreement Bargaining and Pay Offer	35			35
Sub Total	35			35
JUSTICE AND COMMUNITY SAFETY DIRECTORATE				
Accommodation for the Aboriginal and Torres Strait Islander Children and Young People Commissioner	40	176		216
Board of Inquiry	4,300			4,300
Community support and connectedness – Community Sector Indexation	166			166
Enterprise Agreement Bargaining and Pay Offer	6,633			6,633
Improving equity in the justice system – Supporting victims of crime through the PAVER Review recommendations	192			192

	Net Controlled Recurrent Payments	Capital Injection	Expenses on Behalf of the Territory	Total
Rent Relief Fund	170			170
Responding to Recommendation 15 in the final report from the Sexual Assault Prevention and Response Steering Committee	1,857		314	2,171
Well-prepared emergency services – Essential equipment for severe weather events	290	50		340
Well-prepared emergency services – Upgrading the Emergency Service Agency’s ICT strategy and systems	75	229		304
ACT Policing Enterprise Agreement Increase			167	167
Sexual Assault Prevention and Response Steering Committee’s final report (Phase 1) – Responding to Recommendation 15			245	245
Victims of Crime Financial Payments			8,500	8,500
Sub Total	13,723	455	9,226	23,404
LEGAL AID COMMISSION (ACT)				
Enterprise Agreement Bargaining and Pay Offer	282			282
Sub Total	282			282
MAJOR PROJECTS CANBERRA				
Enterprise Agreement Bargaining and Pay Offer	563			563
Better Transport Infrastructure – New light rail vehicles and depot expansion (ACT Contribution)		18,133		18,133
Better Transport Infrastructure – New light rail vehicles and depot expansion (Commonwealth Contribution)		20,000		20,000
Improving Canberra’s Health Infrastructure – Canberra Hospital Expansion – Expanding the Capabilities at the Critical Services Building		16,940		16,940
Improving Canberra’s Health Infrastructure – Implementation of the Canberra Hospital Master Plan – Canberra Hospital Expansion Critical Services Building Inpatient Unit		2,038		2,038
Sub Total	563	57,111		57,674
OFFICE OF THE LEGISLATIVE ASSEMBLY				
Enterprise Agreement Bargaining and Pay Offer	174		155	329
Revised Wage Parameters – Remuneration Tribunal Outcome	9		127	136
Sub Total	183		282	465
OFFICE OF THE WORK HEALTH AND SAFETY COMMISSIONER				
Continued support for the Labour Hire Licencing Scheme	423	410		833
Enterprise Agreement Bargaining and Pay Offer	227			227
Remuneration Tribunal Decision	43			43
Sub Total	693	410		1,103

	Net Controlled Recurrent Payments	Capital Injection	Expenses on Behalf of the Territory	Total
PUBLIC TRUSTEE AND GUARDIAN				
Enterprise Agreement Bargaining and Pay Offer	68			68
Sub Total	68			68
TRANSPORT CANBERRA AND CITY SERVICES DIRECTORATE				
Climate Action – Supporting the transition to a zero-emissions bus fleet – depot energy supply upgrades	5,000			5,000
Climate action – Transitioning to an emissions-based vehicle registration system	81			81
Enterprise Agreement Bargaining and Pay Offer	2,464			2,464
Enterprise Agreement Bargaining and Pay Offer – TCO	2,819			2,819
Protecting Canberra’s environment – Implementing the Urban Forest Bill 2022	95	1,141		1,236
Better community infrastructure – Additional support for community facilities and transport projects		2,331		2,331
Better community infrastructure – Improving local roads and community infrastructure		3,594		3,594
Better transport infrastructure – Improving Inclusive Transport Services		90		90
Protecting Canberra’s environment – Implementing the Urban Forest Bill 2022 – Better Customer Service – Improving Online Platforms Offset		-438		-438
Sub Total	10,459	6,718		17,177
Total Additional Appropriations	158,597	129,794	10,032	298,423

ACT ELECTORAL COMMISSION

Changes to Appropriation

Table 2: Changes to Appropriation – Controlled Recurrent Payments (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	4,282	4,487	10,160	3,926
2nd Appropriation				
Enterprise Agreement Bargaining and Pay Offer	39	51	149	107
2022-23 Revised Budget	4,321	4,538	10,309	4,033

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation (Office of the Legislative Assembly) Bill 2022-2023 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 3: ACT Electoral Commission: Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	4,282	4,321	4,538	10,309	4,033
Sale of goods and services from contracts with customers	26	26	27	27	28
Grants and contributions revenue	131	131	133	135	137
Interest revenue	16	16	16	16	16
Total income	4,455	4,494	4,714	10,487	4,214
Expenses					
Employee expenses	2,403	2,445	2,459	3,915	2,161
Supplies and services	2,052	2,052	2,265	6,581	2,061
Depreciation and amortisation	364	364	358	337	242
Total expenses	4,819	4,861	5,082	10,833	4,464
Operating result	-364	-367	-368	-346	-250
Total comprehensive result	-364	-367	-368	-346	-250

Table 4: ACT Electoral Commission: Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	1,436	1,548	1,534	1,520	1,506
Receivables	39	26	26	26	26
Other assets	7	0	0	0	0
Total current assets	1,482	1,574	1,560	1,546	1,532
Non-current assets					
Intangible assets	1,016	1,500	1,142	805	563
Capital works in progress	481	0	0	0	0
Total non-current assets	1,497	1,500	1,142	805	563
TOTAL ASSETS	2,979	3,074	2,702	2,351	2,095
Current liabilities					
Payables and contract liabilities	328	219	200	181	162
Employee benefits	620	595	609	622	633
Total current liabilities	948	814	809	803	795
Non-current liabilities					
Employee benefits	35	18	19	20	22
Total non-current liabilities	35	18	19	20	22
TOTAL LIABILITIES	983	832	828	823	817
NET ASSETS	1,996	2,242	1,874	1,528	1,278
Equity					
Accumulated funds	1,996	2,242	1,874	1,528	1,278
TOTAL EQUITY	1,996	2,242	1,874	1,528	1,278

Table 5: ACT Electoral Commission: Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	1,752	2,001	2,242	1,874	1,528
Balance at the start of the reporting period	1,752	2,001	2,242	1,874	1,528
Comprehensive income					
Operating result	-364	-367	-368	-346	-250
Total comprehensive income	-364	-367	-368	-346	-250
Transactions involving owners affecting accumulated funds					
Capital injections	608	608	0	0	0
Total Transactions involving owners affecting accumulated funds	608	608	0	0	0
Closing equity					
Closing accumulated funds	1,996	2,242	1,874	1,528	1,278
Balance at the end of the reporting period	1,996	2,242	1,874	1,528	1,278

Table 6: ACT Electoral Commission: Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Controlled Recurrent Payments	4,282	4,321	4,538	10,309	4,033
Sale of goods and services from contracts with customers	25	25	26	26	27
Interest receipts	16	16	16	16	16
Goods and Services Tax input tax credits from the Australian Taxation Office	119	119	132	399	119
Total receipts from operating activities	4,442	4,481	4,712	10,750	4,195
Payments					
Employee	2,416	2,455	2,462	3,919	2,166
Supplies and services	1,918	1,935	2,146	6,460	1,938
Goods and Services Tax paid to suppliers	122	105	118	385	105
Total payments from operating activities	4,456	4,495	4,726	10,764	4,209
Net cash inflow/(outflows) from operating activities	-14	-14	-14	-14	-14
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
Purchase of capital works in progress	608	608	0	0	0
Net cash inflow/(outflow) from investing activities	-608	-608	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Capital injections	608	608	0	0	0
Total receipts from financing activities	608	608	0	0	0
Net cash inflow/(outflow) from financing activities	608	608	0	0	0
Net increase/(decrease) in cash and cash equivalents	-14	-14	-14	-14	-14
Cash and cash equivalents at the beginning of the reporting period	1,450	1,562	1,548	1,534	1,520
Cash and cash equivalents at the end of the reporting period	1,436	1,548	1,534	1,520	1,506

ACT EXECUTIVE

Changes to Appropriation

Table 7: Changes to Appropriation – Expenses on Behalf of the Territory (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	14,986	15,196	15,394	15,590
2nd Appropriation				
Enterprise Agreement Bargaining and Pay Offer	200	247	453	632
Revised Wage Parameters – Remuneration Tribunal Outcome	124	124	124	124
2022-23 Revised Budget	15,310	15,567	15,971	16,346

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation Bill 2022-2023 (No. 2)*.

Financial Statements – Territorial

Table 8: ACT Executive: Revised Statement of Income and Expenses on Behalf of the Territory (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Payment for Expenses on Behalf of the Territory	14,986	15,310	15,567	15,971	16,346
Grants and contributions revenue	1,858	1,858	1,908	1,912	1,912
Total income	16,844	17,168	17,475	17,883	18,258
Expenses					
Employee expenses	13,798	14,129	14,367	14,743	15,098
Supplies and services	3,143	3,143	3,237	3,274	3,300
Depreciation and amortisation	32	32	32	32	32
Total expenses	16,973	17,304	17,636	18,049	18,430
Operating result	-129	-136	-161	-166	-172
Total comprehensive result	-129	-136	-161	-166	-172

**Table 9: ACT Executive: Revised Statement of Assets and Liabilities on behalf of the Territory
(\$'000)**

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash	350	460	460	460	460
Receivables	44	2	2	2	2
Total current assets	394	462	462	462	462
Non-current assets					
Property, plant and equipment	158	236	203	170	137
Intangible assets	2	4	4	4	4
Total non-current assets	160	240	207	174	141
TOTAL ASSETS	554	702	669	636	603
Current liabilities					
Payables	127	120	123	126	129
Employee benefits	1,720	2,354	2,474	2,599	2,730
Total current liabilities	1,847	2,474	2,597	2,725	2,859
Non-current liabilities					
Employee benefits	56	367	372	377	382
Total non-current liabilities	56	367	372	377	382
TOTAL LIABILITIES	1,903	2,841	2,969	3,102	3,241
NET ASSETS	-1,349	-2,139	-2,300	-2,466	-2,638
Equity					
Accumulated funds	-1,350	-2,140	-2,301	-2,467	-2,639
Asset revaluation surplus	1	1	1	1	1
TOTAL EQUITY	-1,349	-2,139	-2,300	-2,466	-2,638

Table 10: ACT Executive: Revised Statement of Changes in Equity on behalf of the Territory (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	-1,221	-2,004	-2,140	-2,301	-2,467
Opening asset revaluation reserve	1	1	1	1	1
Balance at the start of the reporting period	-1,220	-2,003	-2,139	-2,300	-2,466
Comprehensive income					
Operating result	-129	-136	-161	-166	-172
Total comprehensive result	-129	-136	-161	-166	-172
Closing equity					
Closing accumulated funds	-1,350	-2,140	-2,301	-2,467	-2,639
Closing asset revaluation reserve	1	1	1	1	1
Balance at the end of the reporting period	-1,349	-2,139	-2,300	-2,466	-2,638

Table 11: ACT Executive: Revised Statement of Cash Flows on behalf of the Territory (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Payments for Expenses on Behalf of the Territory	14,986	15,310	15,567	15,971	16,346
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	103	103	103	103	103
Total receipts from operating activities	15,089	15,413	15,670	16,074	16,449
Payments					
Employee	13,730	14,054	14,267	14,638	14,987
Supplies and services	1,256	1,256	1,300	1,333	1,359
Goods and Services Tax paid to suppliers	103	103	103	103	103
Total payments from operating activities	15,089	15,413	15,670	16,074	16,449
Net cash inflow/(outflow) from operating activities	0	0	0	0	0
Net increase/(decrease) in cash and cash equivalents	0	0	0	0	0
Cash at the beginning of the reporting period	350	460	460	460	460
Cash at the end of the reporting period	350	460	460	460	460

ACT GAMBLING AND RACING COMMISSION

Table 12: Revised Output Classes – Total Cost and Controlled Recurrent Payments (CRP) (\$'000)

	Total Cost 2022-23 Original Budget	Total Cost Variation	Total Cost 2022-23 Revised Budget	CRP 2022-23 Original Budget	CRP Variation	CRP 2022-23 Revised Budget
Output Class 1:						
Gambling Regulation and Harm Minimisation ¹	8,666	81	8,747	5,628	69	5,697
Total	8,666	81	8,747	5,628	69	5,697

Note:

1. Total cost includes depreciation and amortisation of \$0.028 million in 2022-23 Original and Revised Budgets.

Accountability Indicators

There are no changes in accountability indicators resulting from the supplementary appropriation.

Changes to Appropriation

Table 13: Changes to Appropriation – Controlled Recurrent Payments (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	5,628	5,756	5,871	5,990
2nd Appropriation				
Enterprise Agreement Bargaining and Pay Offer	69	48	106	150
2022-23 Revised Budget	5,697	5,804	5,977	6,140

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation Bill 2022-2023 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 14: ACT Gambling and Racing Commission: Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled recurrent payments	5,628	5,697	5,804	5,977	6,140
Taxes, licenses, fees and fines	58,809	65,041	59,194	59,587	59,999
Grants and contributions revenue	31	31	31	31	31
Interest revenue	116	116	118	120	122
Other revenue	3,065	3,065	3,069	3,109	3,189
Total income	67,649	73,950	68,216	68,824	69,481
Expenses					
Supplies and services	1,820	1,827	1,843	1,883	1,927
Depreciation and amortisation	28	28	5	5	5
Grants and purchased services	5,846	5,915	6,019	6,197	6,367
Other expenses	972	977	982	984	1,005
Transfer expenses	58,809	65,029	59,170	59,558	59,980
Total expenses	67,475	73,776	68,019	68,627	69,284
Operating result	174	174	197	197	197
Total comprehensive income	174	174	197	197	197

Table 15: ACT Gambling and Racing Commission: Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	5,994	6,160	6,350	6,540	6,730
Receivables	5,541	5,937	5,942	5,947	5,952
Other assets	3	16	16	16	16
Total current assets	11,538	12,113	12,308	12,503	12,698
Non-current assets					
Property, plant and equipment	10	5	10	15	20
Capital works in progress	59	322	322	322	322
Total non-current assets	69	327	332	337	342
TOTAL ASSETS	11,607	12,440	12,640	12,840	13,040
Current liabilities					
Payables and contract liabilities	5,700	6,294	6,297	6,300	6,303
Other liabilities	51	57	57	57	57
Total current liabilities	5,751	6,351	6,354	6,357	6,360
TOTAL LIABILITIES	5,751	6,351	6,354	6,357	6,360
NET ASSETS	5,856	6,089	6,286	6,483	6,680
Equity					
Accumulated funds	5,856	6,089	6,286	6,483	6,680
TOTAL EQUITY	5,856	6,089	6,286	6,483	6,680

Table 16: ACT Gambling and Racing Commission: Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	5,682	5,915	6,089	6,286	6,483
Balance at the start of the reporting period	5,682	5,915	6,089	6,286	6,483
Comprehensive income					
Operating result	174	174	197	197	197
Total comprehensive income	174	174	197	197	197
Closing equity					
Closing accumulated funds	5,856	6,089	6,286	6,483	6,680
Balance at the end of the reporting period	5,856	6,089	6,286	6,483	6,680

Table 17: ACT Gambling and Racing Commission: Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-25 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Controlled recurrent payments	5,628	5,697	5,804	5,977	6,140
Taxes, licenses, fees and fines	58,809	65,041	59,194	59,587	59,999
Interest receipts	116	116	118	120	122
Goods and Services Tax input tax credits from the Australian Taxation Office	119	119	119	119	119
Other	3,065	3,065	3,069	3,109	3,189
Total receipts from operating activities	67,737	74,038	68,304	68,912	69,569
Payments					
Supplies and services	1,791	1,798	1,814	1,854	1,898
Grants and purchased services	5,846	5,915	6,019	6,197	6,367
Transfer of territory receipts to the ACT Government	58,809	65,029	59,170	59,558	59,980
Goods and Services Tax paid to suppliers	119	119	119	119	119
Other	972	977	982	984	1,005
Total payments from operating activities	67,537	73,838	68,104	68,712	69,369
Net Cash inflows/(outflows) from operating activities	200	200	200	200	200
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
Purchase of property, plant and equipment	10	10	10	10	10
Total payments from investing activities	10	10	10	10	10
Net Cash inflows/(outflows) from investing activities	-10	-10	-10	-10	-10
Net increase/(decrease) in cash and cash equivalents	190	190	190	190	190
Cash at the beginning of the reporting period	5,804	5,970	6,160	6,350	6,540
Cash at the end of the reporting period	5,994	6,160	6,350	6,540	6,730

ACT HEALTH DIRECTORATE

Output Classes

Table 18: Revised Output Classes – Total Cost and Controlled Recurrent Payments (CRP) (\$'000)

	Total Cost 2022-23 Original Budget	Total Cost Variation	Total Cost 2022-23 Revised Budget	CRP 2022-23 Original Budget	CRP Variation	CRP 2022-23 Revised Budget
Output Class 1:						
ACT Health Directorate						
Improved Hospital Services	103,048	517	103,565	58,956	704	59,660
Healthy Communities	136,219	21,489	157,708	81,576	14,395	95,971
Mentally Healthy Communities	100,558	584	101,142	60,132	767	60,899
Continuous Improvement of the ACT Public Health System	129,811	913	130,724	85,903	1,149	87,052
Total	469,636	23,503	493,139	286,567	17,015	303,582

Accountability Indicators

There are no changes in accountability indicators resulting from the supplementary appropriation.

Changes to Appropriation

Table 19: Changes to Appropriation – Controlled Recurrent Payments (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	286,567	272,762	278,275	285,171
2nd Appropriation				
Continuing the COVID-19 public health support package	7,434	0	0	0
Developing the ACT Mental Health Workforce Strategy	77	712	716	525
Enterprise Agreement Bargaining and Pay Offer	1,683	0	0	0
Establishing a Wellbeing Fund across ACT Public Health Services	335	1,875	1,875	1,875
Extension to pilot pill testing	350	0	0	0
Japanese Encephalitis Virus (JEV) and Monkeypox vaccine program	4,592	141	0	0
Legal resourcing for legislative reform	154	478	335	341
Supporting early intervention services for eating disorders and perinatal mental health	330	1,036	1,092	249
Transfer – COVID-19 – Stage 3 from LHN to AHD	1,530	0	0	0
Transfer – ICT funding from CHS to AHD	530	-7	-15	-16
Policy Decisions				
Modernising the ACT Government Analytical Laboratory	0	20	45	45
2022-23 Revised Budget	303,582	277,017	282,323	288,190

Table 20: Changes to Appropriation – Capital Injections, Controlled (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	89,190	51,964	26,318	2,036
Policy Decisions				
Modernising the ACT Government Analytical Laboratory	0	450	0	0
Technical Adjustments				
Transfer – Canberra Hospital Masterplan from ACTHD to Major Projects Canberra	-2,038	-16,845	-750	0
2022-23 Revised Budget	87,152	35,569	25,568	2,036

Revised Changes to Summary of the 2022-23 Infrastructure Program

Table 21: Revised 2022-23 ACT Health Directorate Infrastructure Program (\$'000)

Project	Total Project Value	2022-23	2023-24	2024-25	2025-26	Four year investment	Physical completion date
Capital works program							
New works							
Canberra Hospital Master Plan	32,776	6,500	8,258	15,602	1,470	31,830	Jun-25
Digital Health Record	17,570	17,570	0	0	0	17,570	Jun-27
Embedding a positive safety culture in the ACT public health system	250	250	0	0	0	250	Jun-23
Modernising the ACT Government Analytical Laboratory	1,649	1,173	600	454	50	2,277	Jun-26
More alcohol and other drug services – continuing support for treatments and services in the community	1,673	855	818	0	0	1,673	Jun-24
Ngunnawal Bush Healing Farm	150	150	0	0	0	150	Jun-23
Southside Hydrotherapy Pool	8,500	500	4,000	4,000	0	8,500	Jun-24
Watson Health Precinct Redevelopment	1,000	1,000	0	0	0	1,000	Dec-24
Total new works	63,568	27,998	13,676	20,056	1,520	63,250	
Territorial Capital Grants							
Better Infrastructure Fund – Calvary	n/a	954	978	1,002	1,027	3,961	Ongoing
Calvary Infrastructure phase 1	9,988	4,083	0	0	0	4,083	Dec-23
Calvary Infrastructure phase 2	19,816	7,236	9,000	0	0	16,236	Jun-24
Replacing and enhancing critical equipment at Calvary Public Hospital Bruce	2,100	2,100	0	0	0	2,100	Jun-23
Watson Health Precinct redevelopment	1,598	1,070	528	0	0	1,598	Dec-24
Total Territorial Capital Grants	33,502	15,443	10,506	1,002	1,027	27,978	
Works in progress							
A New carpark at Canberra Hospital	3,000	904	1,692	0	0	2,596	Dec-23
ACT Health Core IT Systems to align with the Digital Health Strategy	98,869	33,356	5,009	5,009	0	43,374	Jun-27
ACT Pathology LIS Replacement Project	6,716	1,506	0	0	0	1,506	Jun-27
Alcohol & Other Rehabilitation Expansion & Modernisation	4,100	1,592	2,000	0	0	3,592	Jun-24
Calvary critical infrastructure phase 2	2,439	1,479	0	0	0	1,479	Jun-23

Project	Total Project Value	2022-23	2023-24	2024-25	2025-26	Four year investment	Physical completion date
Community Based Residential Eating Disorder Treatment Centre	17,752	8,935	8,317	0	0	17,252	Dec-23
Implementing Real Time Prescription Monitoring	2,114	947	0	0	0	947	Jun-23
New COVID-19 and Disease Response Management System	7,515	4,640	0	0	0	4,640	Aug-22
Ngunnawal Bush Healing Farm	11,731	578	0	0	0	578	Jun-23
Northside Hospital Development	10,546	4,817	4,385	0	0	9,202	Dec-23
Watson Health Precinct redevelopment	300	100	0	0	0	100	Dec-24
Total works in progress	165,082	58,854	21,403	5,009	0	85,266	
TOTAL INFRASTRUCTURE INVESTMENT PROGRAM		102,595	46,075	26,570	3,063	178,303	

Note:

1. Total project value includes resources received free of charge (RRFOC). Financial years reflect appropriation only and exclude RRFOC.

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation Bill 2022-2023 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 22: ACT Health Directorate: Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	286,567	303,582	277,017	282,323	288,190
Sale of goods and services from contracts with customers	20,133	27,476	11,095	11,724	12,402
Grants and contributions revenue	3,673	3,673	3,754	3,685	3,229
Other income	123,285	123,285	126,367	128,894	132,117
Total income	433,658	458,016	418,233	426,626	435,938
Expenses					
Employee expenses	113,353	117,827	100,752	102,926	105,323
Supplies and services	118,765	137,159	107,057	106,281	108,800
Depreciation and amortisation	33,359	33,359	41,438	44,426	45,368
Grants and purchased services	202,075	202,710	210,974	218,176	223,176
Borrowing costs	2	2	2	2	2
Other expenses	2,082	2,082	2,134	2,171	2,229
Total expenses	469,636	493,139	462,357	473,982	484,898
Operating result	-35,978	-35,123	-44,124	-47,356	-48,960
Total comprehensive result	-35,978	-35,123	-44,124	-47,356	-48,960

Table 23: ACT Health Directorate: Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	17,226	305	365	415	465
Receivables	3,835	3,445	3,531	3,617	3,703
Other assets	3,012	10,755	10,790	10,825	10,860
Total current assets	24,073	14,505	14,686	14,857	15,028
Non-current assets					
Property, plant and equipment	92,453	87,351	97,843	113,393	120,490
Intangible assets	98,152	50,186	26,024	73,438	37,306
Capital works in progress	50,124	111,081	122,323	43,820	32,320
Total non-current assets	240,729	248,618	246,190	230,651	190,116
TOTAL ASSETS	264,802	263,123	260,876	245,508	205,144
Current liabilities					
Payables and contract liabilities	20,353	32,572	33,000	33,428	33,856
Lease liabilities	1,813	923	978	1,033	1,088
Employee benefits	45,618	45,383	51,725	58,179	64,773
Other liabilities	1,739	1,726	1,726	1,726	1,726
Total current liabilities	69,523	80,604	87,429	94,366	101,443
Non-current liabilities					
Lease liabilities	721	653	672	691	710
Employee benefits	1,615	1,973	2,006	2,039	2,072
Other provisions	110	2,832	2,832	2,832	2,832
Other liabilities	9,048	8,562	7,993	7,424	6,855
Total non-current liabilities	11,494	14,020	13,503	12,986	12,469
TOTAL LIABILITIES	81,017	94,624	100,932	107,352	113,912
NET ASSETS	183,785	168,499	159,944	138,156	91,232
Equity					
Accumulated funds	166,845	151,559	143,004	121,216	74,292
Asset revaluation surplus	16,940	16,940	16,940	16,940	16,940
TOTAL EQUITY	183,785	168,499	159,944	138,156	91,232

Table 24: ACT Health Directorate: Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	113,633	99,530	151,559	143,004	121,216
Opening asset revaluation reserve	16,940	16,940	16,940	16,940	16,940
Balance at the start of the reporting period	130,573	116,470	168,499	159,944	138,156
Comprehensive income					
Operating result	-35,978	-35,123	-44,124	-47,356	-48,960
Total comprehensive income	-35,978	-35,123	-44,124	-47,356	-48,960
Transactions involving owners affecting accumulated funds					
Capital injections	89,190	87,152	35,569	25,568	2,036
Total Transactions involving owners affecting accumulated funds	89,190	87,152	35,569	25,568	2,036
Closing equity					
Closing accumulated funds	166,845	151,559	143,004	121,216	74,292
Closing asset revaluation reserve	16,940	16,940	16,940	16,940	16,940
Balance at the end of the reporting period	183,785	168,499	159,944	138,156	91,232

Table 25: ACT Health Directorate: Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Controlled Recurrent Payments	286,567	303,582	277,017	282,323	288,190
Sale of goods and services from contracts with customers	20,133	27,476	11,095	11,724	12,402
Grants and contributions receipts	119,124	119,124	122,102	124,544	127,658
Goods and Services Tax input tax credits from the Australian Taxation Office	15,113	15,113	15,165	15,544	16,368
Goods and Services Tax collected from customers	681	681	681	698	736
Other	4,165	4,165	4,269	4,354	4,463
Total receipts from operating activities	445,783	470,141	430,329	439,187	449,817
Payments					
Employee	107,630	112,959	94,943	97,005	99,262
Supplies and services	115,757	133,851	103,687	102,848	105,301
Grants and purchased services	202,075	202,710	210,974	218,176	223,176
Borrowing costs	2	2	2	2	2
Goods and Services Tax paid to suppliers	15,794	15,794	15,846	16,242	17,104
Other	2,082	2,082	2,134	2,171	2,229
Total payments from operating activities	443,340	467,398	427,586	436,444	447,074
Net cash inflows/(outflows) from operating activities	2,443	2,743	2,743	2,743	2,743
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
Purchase of property, plant and equipment	87,056	85,018	38,197	28,206	4,674
Purchase of land and intangibles	4,752	4,752	0	0	0
Total payments from investing activities	91,808	89,770	38,197	28,206	4,674
Net cash inflows/(outflows) from investing activities	91,808	89,770	38,197	28,206	4,674

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Capital injections	89,190	87,152	35,569	25,568	2,036
Total receipts from financing activities	89,190	87,152	35,569	25,568	2,036
Payments					
Repayment of lease liabilities – principal	55	55	55	55	55
Total payments from financing activities	55	55	55	55	55
Net cash inflows/(outflows) from financing activities	89,135	87,097	35,514	25,513	1,981
Net increase/(decrease) in cash and cash equivalents	-230	70	60	50	50
Cash and cash equivalents at the beginning of the reporting period	17,456	235	305	365	415
Cash and cash equivalents at the end of the reporting period	17,226	305	365	415	465

ACT INTEGRITY COMMISSION

Changes to Appropriation

Table 26: Changes to Appropriation – Controlled Recurrent Payments (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	6,869	6,341	6,445	6,561
2nd Appropriation				
Enterprise Agreement Bargaining and Pay Offer	55	64	119	166
2022-23 Revised Budget	6,924	6,405	6,564	6,727

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation (Office of the Legislative Assembly) Bill 2022-2023 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 27: ACT Integrity Commission: Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	6,869	6,924	6,405	6,564	6,727
Total income	6,869	6,924	6,405	6,564	6,727
Expenses					
Employee expenses	3,407	3,458	3,526	3,623	3,719
Supplies and services	3,238	3,238	2,545	2,654	2,728
Depreciation and amortisation	545	545	743	695	695
Borrowing costs	14	14	29	22	15
Total expenses	7,204	7,255	6,843	6,994	7,157
Operating result	-335	-331	-438	-430	-430
Total comprehensive income	-335	-331	-438	-430	-430

Table 28: ACT Integrity Commission: Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and cash equivalents	825	799	855	929	996
Receivables	16	39	39	39	39
Other assets	73	107	107	107	107
Total current assets	914	945	1,001	1,075	1,142
Non-current assets					
Property, plant and equipment	3,308	3,300	2,717	2,134	1,551
Intangible assets	580	448	336	224	112
Capital works in progress	0	83	83	83	83
Total non-current assets	3,888	3,831	3,136	2,441	1,746
TOTAL ASSETS	4,802	4,776	4,137	3,516	2,888
Current liabilities					
Payables and contract liabilities	140	73	73	73	73
Lease liabilities	210	210	199	206	213
Employee benefits	552	622	631	639	647
Total current liabilities	902	905	903	918	933
Non-current liabilities					
Lease liabilities	728	728	529	323	110
Employee benefits	75	55	55	55	55
Other provisions					
Total non-current liabilities	803	783	584	378	165
TOTAL LIABILITIES	1,705	1,688	1,487	1,296	1,098
NET ASSETS	3,097	3,088	2,650	2,220	1,790
Equity					
Accumulated funds	3,097	3,088	2,650	2,220	1,790
TOTAL EQUITY	3,097	3,088	2,650	2,220	1,790

Table 29: Integrity Commission: Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	2,311	2,298	3,088	2,650	2,220
Balance at the start of the reporting period	2,311	2,298	3,088	2,650	2,220
Comprehensive income					
Operating result	-335	-331	-438	-430	-430
Total comprehensive income	-335	-331	-438	-430	-430
Transactions involving owners affecting accumulated funds					
Capital injections	1,121	1,121	0	0	0
Total Transactions involving owners affecting accumulated funds	1,211	1,121	0	0	0
Closing equity					
Closing accumulated funds	3,097	3,088	2,650	2,220	1,790
Balance at the end of the reporting period	3,097	3,088	2,650	2,220	1,790

Table 30: ACT Integrity Commission: Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Controlled Recurrent Payments	6,869	6,924	6,405	6,564	6,727
Goods and Services Tax input tax credits from the Australian Tax Office	311	311	254	265	272
Total receipts from operating activities	7,180	7,235	6,659	6,829	6,999
Payments					
Employee	3,407	3,462	3,517	3,615	3,711
Supplies and services	2,202	2,202	1,748	1,778	1,852
Borrowing costs	29	29	22	15	15
Goods and Services Tax paid to suppliers	311	311	254	265	272
Other	850	850	863	876	876
Total payments from operating activities	6,799	8,854	6,404	6,549	6,726
Net cash inflow/(outflow) from operating activities	381	381	255	280	273
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
Purchase of property, plant and equipment	1,121	1,121	0	0	0
Total payments from investing activities	1,121	1,121	0	0	0
Net cash inflow/(outflow) from investing activities	-1,121	-1,121	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Capital Injections	1,121	1,121	0	0	0
Total receipts from financing activities	1,121	1,121	0	0	0
Payments					
Repayment of finance lease liabilities – principal	192	192	199	206	206
Total payments from financing activities	192	192	199	206	206
Net cash inflow/(outflow) from financing activities	929	929	-199	-206	-206
Net increase/(decrease) in cash and cash equivalents	189	189	56	74	67
Cash at the beginning of the reporting period	636	610	799	855	929
Cash at the end of the reporting period	825	799	855	929	996

ACT LOCAL HOSPITAL NETWORK

Table 31: Revised Output Classes – Total Cost and Controlled Recurrent Payments (CRP) (\$'000)

	Total Cost 2022-23 Original Budget	Total Cost Variation	Total Cost 2022-23 Revised Budget	CRP 2022-23 Original Budget	CRP Variation	CRP 2022-23 Revised Budget
Output Class 1:						
ACT Local Hospital Network						
ACT Local Hospital Network	1,657,680	66,290	1,723,970	1,006,645	54,974	1,061,619
Total	1,657,680	66,290	1,723,970	1,006,645	54,974	1,061,619

Accountability Indicators

There are no changes in accountability indicators resulting from the supplementary appropriation.

Changes to Appropriation

Table 32: Changes to Appropriation – Controlled Recurrent Payments (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	1,006,645	995,314	979,273	964,381
2nd Appropriation				
Continuing the COVID-19 public health support package	37,220	0	0	0
Enterprise Agreement Bargaining and Pay Offer	17,927	0	0	0
Establishing a Wellbeing Fund across ACT Public Health Services	1,415	0	0	0
More specialist cancer nurses	111	400	406	415
New location for the Child and Adolescent Mental Health Service	211	324	197	203
Transfer – COVID-19 Response Stage 3 from LHN to ACTHD	-1,530	0	0	0
Transfer – ICT Support from CHS to ACTHD	-530	7	15	16
Technical Adjustments				
Commonwealth Funding – Encourage more clinical trials in Australia	150	150	150	0
Remove outyears ceasing initiatives	0	-309	-315	-322
Revised Economic Parameters	0	0	0	0
2022-23 Revised Budget	1,061,619	995,886	979,726	964,693

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation Bill 2022-2023 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 33: ACT Local Hospital Network: Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	1,006,645	1,061,619	995,886	979,726	964,693
Sale of goods and services from contracts with customers	119,124	119,124	122,102	124,544	127,658
Grants and contributions revenue	531,911	543,227	545,045	580,473	618,204
Total income	1,657,680	1,723,970	1,663,033	1,684,743	1,710,555
Expenses					
Grants and purchased services	1,639,546	1,698,493	1,653,987	1,675,109	1,700,295
Payments to ACT Government Agencies	18,134	25,477	9,046	9,634	10,260
Total expenses	1,657,680	1,723,970	1,663,033	1,684,743	1,710,555
Operating result	0	0	0	0	0
Total comprehensive income	0	0	0	0	0

Table 34: ACT Local Hospital Network: Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	2,178	2,171	2,171	2,171	2,171
Receivables	65,865	55,430	55,430	55,430	55,430
Total current assets	68,043	57,601	57,601	57,601	57,601
TOTAL ASSETS	68,043	57,601	57,601	57,601	57,601
Current liabilities					
Payables and contract liabilities	42,619	45,408	45,408	45,408	45,408
Other liabilities	2,584	0	0	0	0
Total current liabilities	45,203	45,408	45,408	45,408	45,408
TOTAL LIABILITIES	45,203	45,408	45,408	45,408	45,408
NET ASSETS	22,840	12,193	12,193	12,193	12,193
Equity					
Accumulated funds	22,840	12,193	12,193	12,193	12,193
TOTAL EQUITY	22,840	12,193	12,193	12,193	12,193

Table 35: ACT Local Hospital Network: Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	22,840	12,193	12,193	12,193	12,193
Balance at the start of the reporting period	22,840	12,193	12,193	12,193	12,193
Closing equity					
Closing accumulated funds	22,840	12,193	12,193	12,193	12,193
Balance at the end of the reporting period	22,840	12,193	12,193	12,193	12,193

Table 36: ACT Local Hospital Network: Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Controlled Recurrent Payments	1,006,645	1,061,619	995,886	979,726	964,693
Sale of goods and services from contracts with customers	119,124	119,124	122,102	124,544	127,658
Grants and contributions receipts	531,911	543,227	545,045	580,473	618,204
Goods and Services Tax input tax credits from the Australian Taxation Office	24,986	24,986	25,425	25,877	26,524
Other	119,124	119,124	122,102	124,544	127,658
Total receipts from operating activities	1,801,790	1,868,080	1,810,560	1,835,164	1,864,737
Payments					
Grants and purchased services	1,657,680	1,723,970	1,663,033	1,684,743	1,710,555
Goods and Services Tax paid to suppliers	24,986	24,986	25,425	25,877	26,524
Other	119,124	119,124	122,102	124,544	127,658
Total payments from operating activities	1,801,790	1,868,080	1,810,560	1,835,164	1,864,737
Net cash inflows/(outflows) from operating activities	0	0	0	0	0
Cash and cash equivalents at the beginning of the reporting period	2,178	2,171	2,171	2,171	2,171
Cash and cash equivalents at the end of the reporting period	2,178	2,171	2,171	2,171	2,171

AUDITOR-GENERAL

Accountability Indicators

There are no changes in accountability indicators resulting from the supplementary appropriation.

Changes to Appropriation

Table 37: Changes to Appropriation – Controlled Recurrent Payments (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	4,064	3,985	3,762	2,953
2nd Appropriation				
Enterprise Agreement Bargaining and Pay Offer	152	190	356	506
2022-23 Revised Budget	4,216	4,175	4,118	3,459

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation (Office of the Legislative Assembly) Bill 2022-2023 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 38: Auditor-General: Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	4,064	4,216	4,169	4,106	3,446
Sale of goods and services from contracts with customers	5,892	5,892	6,201	6,512	6,861
Grants and contributions revenue	45	45	46	47	47
Interest revenue	18	18	19	18	18
Total income	10,019	10,171	10,435	10,683	10,372
Expenses					
Employee expenses	7,561	7,729	8,042	8,439	8,832
Supplies and services	2,358	2,358	2,472	2,619	2,625
Depreciation and amortisation	33	33	72	73	73
Total expenses	9,952	10,120	10,586	11,131	11,530
Operating result	67	51	-151	-448	-1,158
Total comprehensive income	67	51	-151	-448	-1,158

Table 39: Auditor-General: Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	2,185	3,475	3,657	3,533	2,699
Receivables	1,304	889	934	988	1,044
Other assets	49	45	47	48	50
Total current assets	3,538	4,409	4,638	4,569	3,793
Non-current assets					
Property, plant and equipment	536	225	153	81	72
Total non-current assets	536	225	153	81	72
TOTAL ASSETS	4,074	4,634	4,791	4,650	3,865
Current liabilities					
Payables and contract liabilities	244	794	797	798	800
Employee benefits	2,321	2,116	2,405	2,691	2,994
Other liabilities	54	82	82	82	82
Total current liabilities	2,619	2,992	3,284	3,571	3,876
Non-current liabilities					
Lease liabilities	0	58	58	58	58
Employee benefits	265	277	309	345	381
Other provisions	331	0	0	0	0
Other liabilities	44	-15	-31	-47	-15
Total non-current liabilities	640	320	336	356	424
TOTAL LIABILITIES	3,259	3,312	3,620	3,927	4,300
NET ASSETS	815	1,322	1,171	723	-435
Equity					
Accumulated funds	531	1,322	1,171	723	-435
Asset revaluation surplus	284	0	0	0	0
TOTAL EQUITY	815	1,322	1,171	723	-435

Table 40: Auditor-General: Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	464	1,271	1,322	1,171	723
Opening asset revaluation reserve	284	0	0	0	0
Balance at the start of the reporting period	748	1,271	1,322	1,171	723
Comprehensive income					
Operating result	67	51	-151	-448	-1,158
Total comprehensive income	67	51	-151	-448	-1,158
Closing equity					
Closing accumulated funds	531	1 322	1 171	723	-435
Closing asset revaluation reserve	284	0	0	0	0
Balance at the end of the reporting period	815	1 322	1 171	723	-435

Table 41: Auditor-General: Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Controlled Recurrent Payments	4,064	4,216	4,169	4,106	3,446
Sale of goods and services from contracts with customers	5,840	5,840	6,148	6,452	6,975
Interest receipts	18	18	19	18	18
Goods and Services Tax collected from customers	250	250	254	261	261
Total receipts from operating activities	10,172	10,324	10,590	10,837	10,700
Payments					
Employee	7,209	7,361	7,607	8,090	8,573
Supplies and services	2,406	2,406	2,547	2,610	2,700
Goods and Services Tax paid to the Australian Taxation Office	89	89	91	97	97
Goods and Services Tax paid to suppliers	161	161	163	164	164
Total payments from operating activities	9,865	10,017	10,408	10,961	11,534
Net cash inflows/(outflows) from operating activities	307	307	182	-124	-834
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
Purchase of property, plant and equipment	200	200	0	0	0
Total payments from investing activities	200	200	0	0	0
Net cash inflows/(outflows) from investing activities	-200	-200	0	0	0
Net increase/(decrease) in cash and cash equivalents	107	107	182	-124	-834
Cash and cash equivalents at the beginning of the reporting period	2,078	3,368	3,475	3,657	3,533
Cash and cash equivalents at the end of the reporting period	2,185	3,475	3,657	3,533	2,699

CANBERRA HEALTH SERVICES

Table 42: Revised Output Classes – Total Cost and Controlled Recurrent Payments (CRP) (\$'000)

	Total Cost 2022-23 Original Budget	Total Cost Variation	Total Cost 2022-23 Revised Budget	CRP 2022-23 Original Budget	CRP Variation	CRP 2022-23 Revised Budget
Output Class 1:						
Health and Community Care						
Acute Services	1,057,948	20,145	1,078,093	0	0	0
Mental Health, Justice Health and Alcohol and Drug Services	191,978	1,515	193,493	0	0	0
Cancer Services	85,066	689	85,755	0	0	0
Subacute and Community Services	245,485	3,669	249,154	0	0	0
Total	1,580,477	26,018	1,606,495	0	0	0

Accountability Indicators

There are no changes in accountability indicators resulting from the supplementary appropriation.

Changes to Appropriation

Table 43: Changes to Appropriation – Capital Injections, Controlled (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	80,120	45,212	14,172	4,658
Policy Decisions				
Improving Canberra's health infrastructure – New location for the Child and Adolescent Mental Health Service	402	4,624	0	0
Offset – From Better Infrastructure Fund to Improving Canberra's health infrastructure – New location for the Child and Adolescent Mental Health Service	-402	0	0	0
Improving Canberra's health infrastructure – Upgrading ACT Pathology's laboratory	222	3,034	0	0
Offset – From Upgrade and Refurbishment of buildings at Canberra Hospital to Improving Canberra's health infrastructure – Upgrading ACT Pathology's laboratory	-222	-3,034	0	0
Technical Adjustments				
Revised Funding Profile - Upgrade and Refurbishment of buildings at Canberra Hospital	-1,034	1,034	0	0
2022-23 Revised Budget	79,086	50,870	14,172	4,658

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation Bill 2022-2023 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 44: Canberra Health Services: Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Sale of goods and services from contracts with customers	124,098	130,268	134,672	137,321	140,121
Grants and contributions revenue	1,391,240	1,420,013	1,408,811	1,423,731	1,445,173
Other income	16,643	10,286	10,458	10,599	10,690
Total income	1,531,981	1,560,567	1,553,941	1,571,651	1,595,984
Expenses					
Employee expenses	1,044,571	1,085,597	1,078,444	1,093,426	1,108,210
Supplies and services	460,848	438,813	445,846	448,534	456,607
Depreciation	40,203	40,203	42,361	43,743	44,545
Grants and purchased services	17,684	29,699	30,452	30,944	32,659
Cost of goods sold	10,636	9,708	9,802	9,875	9,875
Other expenses	6,535	2,475	2,566	2,591	2,596
Total expenses	1,580,477	1,606,495	1,609,471	1,629,113	1,654,492
Operating result	-48,496	-45,928	-55,530	-57,462	-58,508
Total comprehensive result	-48,496	-45,928	-55,530	-57,462	-58,508

Table 45: Canberra Health Services: Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	37,351	39,732	41,154	42,576	43,998
Receivables	33,812	32,588	33,594	34,600	35,606
Inventories	16,952	34,343	34,543	34,743	34,943
Other assets	2,757	3,113	3,178	3,243	3,308
Total current assets	90,872	109,776	112,469	115,162	117,855
Non-current assets					
Property, plant and equipment	1,222,399	1,177,999	1,165,731	1,153,780	1,141,370
Capital works in progress	119,267	159,105	187,822	178,059	158,669
Total non-current assets	1,341,666	1,337,104	1,353,553	1,331,839	1,300,039
TOTAL ASSETS	1,432,538	1,446,880	1,466,022	1,447,001	1,417,894
Current liabilities					
Payables	60,377	62,082	63,923	65,764	67,605
Lease liabilities	2,951	1,794	2,480	3,166	3,852
Employee benefits	338,533	345,540	364,285	383,497	403,183
Other liabilities	14,810	3,587	3,787	3,987	4,187
Total current liabilities	416,671	413,003	434,475	456,414	478,827
Non-current liabilities					
Lease liabilities	2,378	1,693	2,058	2,423	2,788
Employee benefits	20,610	18,102	20,067	22,032	23,997
Other liabilities	2,431	2,003	2,003	2,003	2,003
Total non-current liabilities	25,419	21,798	24,128	26,458	28,788
TOTAL LIABILITIES	442,090	434,801	458,603	482,872	507,615
NET ASSETS	990,448	1,012,079	1,007,419	964,129	910,279
Equity					
Accumulated funds	924,912	946,543	941,883	898,593	844,743
Asset revaluation surplus	65,536	65,536	65,536	65,536	65,536
TOTAL EQUITY	990,448	1,012,079	1,007,419	964,129	910,279

Table 46: Canberra Health Services: Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	893,288	913,385	946,543	941,883	898,593
Opening asset revaluation reserve	65,536	65,536	65,536	65,536	65,536
Balance at the start of the reporting period	958,824	978,921	1,012,079	1,007,419	964,129
Comprehensive income					
Operating result	-48,496	-45,928	-55,530	-57,462	-58,508
Total comprehensive income	-48,496	-45,928	-55,530	-57,462	-58,508
Transactions involving owners affecting accumulated funds					
Capital injections	80,120	79,086	50,870	14,172	4,658
Total Transactions involving owners affecting accumulated funds	80,120	79,086	50,870	14,172	4,658
Closing equity					
Closing accumulated funds	924,912	946,543	941,883	898,593	844,743
Closing asset revaluation reserve	65,536	65,536	65,536	65,536	65,536
Balance at the end of the reporting period	990,448	1,012,079	1,007,419	964,129	910,279

Table 47: Canberra Health Services: Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Sale of goods and services from contracts with customers	120,460	105,064	107,791	109,871	112,244
Grants and contributions receipts	1,311,559	1,348,558	1,339,264	1,352,363	1,373,819
Goods and Services Tax input tax credits from the ATO	52,876	51,885	51,786	51,786	51,786
Goods and Services Tax collected from customers	4,656	4,283	4,283	4,283	4,283
Other	21,052	28,428	29,413	29,989	30,150
Total receipts from operating activities	1,510,603	1,538,218	1,532,537	1,548,292	1,572,282
Payments					
Employee	1,023,736	1,085,532	1,073,853	1,088,717	1,103,392
Supplies and services	388,373	362,565	368,325	369,167	377,240
Grants and purchased services	17,809	29,699	30,452	30,944	32,659
Related to cost of goods sold	10,636	9,708	9,802	9,875	9,875
Goods and Services Tax paid to suppliers	57,532	40,264	39,655	39,139	38,666
Other	2,092	0	0	0	0
Total payments from operating activities	1,500,178	1,527,768	1,522,087	1,537,842	1,561,832
Net cash inflows from operating activities	10,425	10,450	10,450	10,450	10,450
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
Purchase of property, plant and equipment	88,428	87,419	59,203	22,505	12,991
Total payments from investing activities	88,428	87,419	59,203	22,505	12,991
Net cash (outflows) from investing activities	-88,428	-87,419	-59,203	-22,505	-12,991
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Capital injections	80,120	79,086	50,870	14,172	4,658
Total receipts from financing activities	80,120	79,086	50,870	14,172	4,658
Payments					
Repayment of lease liabilities	695	695	695	695	695
Total payments from financing activities	695	695	695	695	695
Net cash inflows from financing activities	79,425	78,391	50,175	13,477	3,963
Net increase in cash and cash equivalents	1,422	1,422	1,422	1,422	1,422
Cash and cash equivalents at the beginning of the reporting period	35,929	38,310	39,732	41,154	42,576
Cash and cash equivalents at the end of the reporting period	37,351	39,732	41,154	42,576	43,998

CANBERRA INSTITUTE OF TECHNOLOGY

Table 48: Revised Output Classes – Total Cost and Controlled Recurrent Payments (CRP) (\$'000)

	Total Cost 2022-23 Original Budget	Total Cost Variation	Total Cost 2022-23 Revised Budget	CRP 2022-23 Original Budget	CRP Variation	CRP 2022-23 Revised Budget
Output Class 1:						
Canberra Institute of Technology	128,093	8,211	136,304	80,372	3,157	83,529
Total	128,093	8,211	136,304	80,372	3,157	83,529

Accountability Indicators

There are no changes in accountability indicators resulting from the supplementary appropriation.

Changes to Appropriation

Table 49: Changes to Appropriation – Controlled Recurrent Payments (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	80,372	81,289	82,461	83,649
2nd Appropriation				
Enterprise Agreement Bargaining and Pay Offer	1,963	2,401	4,350	6,028
Technical Adjustments				
Commonwealth Grants – National Skills and Workforce Development SPP	1,194	1,541	1,719	1,863
2022-23 Revised Budget	83,529	85,231	88,530	91,540

Table 50: Changes to appropriation – Capital Injections, Controlled (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	6,529	5,103	5,180	4,476
Technical Adjustments				
CIT Campus Woden – FTE funding for Entry into design and construct contract re-profile	229	0	-229	0
2022-23 Revised Budget	6,758	5,103	4,951	4,476

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation Bill 2022-2023 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 51: Canberra Institute of Technology: Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	80,372	83,529	85,231	88,530	91,540
Sale of goods and services from contract with customers	29,213	29,213	32,717	35,490	38,059
Grants and contributions revenue	2,008	2,008	2,053	2,097	2,098
Interest revenue	110	110	95	99	103
Dividend revenue	500	500	500	500	500
Other income	2,617	2,617	2,727	2,791	2,861
Total income	114,820	117,977	123,323	129,507	135,161
Expenses					
Employee expenses	83,614	85,786	87,566	88,981	92,166
Supplies and services	35,039	36,233	38,963	39,909	41,879
Depreciation and amortisation	9,030	13,875	18,720	13,875	12,380
Other expenses	410	410	417	422	427
Total expenses	128,093	136,304	145,666	146,187	146,852
Operating result	-13,273	-18,327	-22,343	-13,680	-11,691
Other comprehensive income					
<i>Items that will not be reclassified subsequently to profit and loss</i>					
Increase/(decrease) in the asset revaluation surplus	-2,002	-2,002	-2,002	-2,002	-2,002
Total other comprehensive result	-2,002	-2,002	-2,002	-2,002	-2,002
Total comprehensive result	-15,275	-20,329	-24,345	-15,682	-13,693

Table 52: Canberra Institute of Technology: Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	7,044	7,357	4,588	5,390	6,921
Receivables	3,882	3,894	3,919	3,944	3,969
Assets held for sale	0	0	0	0	2,920
Capital works in progress	786	786	1,572	2,358	2,361
Other assets	504	1,452	1,452	1,452	1,452
Total current assets	12,216	13,489	11,531	13,144	14,703
Non-current assets					
Investment – joint venture	20	20	20	20	20
Property, plant and equipment	173,819	171,360	155,109	411,691	401,780
Intangible assets	494	314	314	314	314
Capital works in progress	5,229	2,693	3,068	3,520	4,051
Total non-current assets	179,562	174,387	158,511	415,545	406,165
TOTAL ASSETS	191,778	187,876	170,042	428,689	420,868
Current liabilities					
Payables and contract liabilities	2,890	967	1,002	1,037	1,072
Borrowings	105	0	0	0	0
Lease liabilities	789	706	706	706	706
Employee benefits	24,394	24,375	25,686	26,938	28,157
Other liabilities	5,811	8,062	8,116	8,170	8,224
Total current liabilities	33,989	34,110	35,510	36,851	38,159
Non-current liabilities					
Borrowings	445	550	380	210	40
Lease liabilities	3,579	2,873	2,873	2,873	2,873
Employee benefits	1,369	1,192	1,370	1,589	1,847
Other provisions	500	0	0	0	0
Total non-current liabilities	5,893	4,615	4,623	4,672	4,760
TOTAL LIABILITIES	39,882	38,725	40,133	41,523	42,919
NET ASSETS	151,896	149,151	129,909	387,166	377,949
Equity					
Accumulated funds	75,268	74,573	57,333	316,592	309,377
Asset revaluation surplus	76,628	74,578	72,576	70,574	68,572
TOTAL EQUITY	151,896	149,151	129,909	387,166	377,949

Table 53: Canberra Institute of Technology: Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	88,952	89,062	77,493	60,253	51,524
Opening asset revaluation reserve	78,630	76,580	74,578	72,576	70,574
Balance at the start of the reporting period	167,582	165,642	152,071	132,829	122,098
Comprehensive income					
Operating result	-13,273	-18,327	-22,343	-13,680	-11,691
Increase/(decrease) in the asset revaluation reserve surplus	-2,002	-2,002	-2,002	-2,002	-2,002
Total comprehensive result	-15,275	-20,329	-24,345	-15,682	-13,693
Transactions involving owners affecting accumulated funds					
Capital injections	6,529	6,758	5,103	4,951	4,476
Increase/(decrease) in net assets due to transfers to/from other agencies	-6,940	-2,920	-2,920	265,068	265,068
Total transactions involving owners affecting accumulated funds	-411	3,838	2,183	270,019	269,544
Closing equity					
Closing accumulated funds	75,268	74,573	57,333	316,592	309,377
Closing asset revaluation reserve	76,628	74,578	72,576	70,574	68,572
Balance at the end of the reporting period	151,896	149,151	129,909	387,166	377,949

Table 54: Canberra Institute of Technology: Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Controlled Recurrent Payments	80,372	83,529	85,231	88,530	91,540
Sale of goods and services from contract with customers	29,058	29,371	32,562	35,335	37,904
Interest receipts	110	110	95	99	103
Dividends	500	500	500	500	500
Goods and Services Tax input tax credits from the Australian Taxation Office	3,030	3,030	3,030	3,030	3,030
Goods and Services Tax collected from customers	1,273	1,273	1,273	1,273	1,273
Other	2,810	2,810	2,923	2,988	3,059
Total receipts from operating activities	117,153	120,623	125,614	131,755	137,409
Payments					
Employee	82,705	84,668	86,077	87,510	90,689
Supplies and services	32,882	34,076	36,764	34,667	39,637
Goods and Services Tax paid to the Australian Taxation Office	1,273	1,273	1,273	1,273	1,273
Goods and Services Tax paid to suppliers	3,030	3,030	3,030	3,030	3,030
Other	562	562	569	574	579
Total payments from operating activities	120,452	123,609	127,713	130,054	135,208
Net cash inflows/(outflows) from operating activities	-3,299	-2,986	-2,099	1,701	2,201
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
Purchase of property, plant and equipment	5,529	5,529	5,603	5,680	4,976
Purchase of land and intangibles	1,500	1,500	0	0	0
Total payments from investing activities	7,029	7,029	5,603	5,680	4,976
Net cash inflows/(outflows) from investing activities	-7,029	-7,029	-5,603	-5,680	-4,976

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Capital injections	6,529	6,529	5,103	4,951	4,476
Total receipts from financing activities	6,529	6,529	5,103	4,951	4,476
Payments					
Repayment of borrowings	170	170	170	170	170
Total payments from financing activities	170	170	170	170	170
Net cash inflow/(outflow) from financing activities	6,359	6,359	4,933	4,781	4,306
Net increase/(decrease) in cash and cash equivalents	-3,969	-3,656	-2,769	802	1,531
Cash and cash equivalents at the beginning of the reporting period	8,013	8,013	4,357	1,588	2,390
Cash and cash equivalents at the end of the reporting period	4,044	4,357	1,588	2,390	3,921

CHIEF MINISTER, TREASURY AND ECONOMIC DEVELOPMENT DIRECTORATE

Table 55: Revised Output Classes – Total Cost and Controlled Recurrent Payments (CRP) (\$'000)

	Total Cost 2022-23 Original Budget	Total Cost Variation	Total Cost 2022-23 Revised Budget	CRP 2022-23 Original Budget	CRP Variation	CRP 2022-23 Revised Budget
Output Class 1:						
Government Strategy						
Government Policy and Reform	48,726	13,552	62,278	31,081	-1,782	29,299
Workforce Capability and Governance	22,536	41	22,577	20,166	276	20,442
Coordinated Communications and Community Engagement	12,066	220	12,286	11,455	175	11,630
Digital Strategy	11,919	111	12,030	9,193	94	9,287
International Engagement	3,626	59	3,685	3,439	44	3,483
Workforce Injury Management and Industrial Relations Policy	15,631	619	16,250	14,727	296	15,023
Total	114,504	14,602	129,106	90,061	-897	89,164
Output Class 2:						
Access Canberra						
Access Canberra	124,332	2,744	127,076	100,872	2,210	103,082
Total	124,332	2,744	127,076	100,872	2,210	103,082
Output Class 3:						
Economic Development						
Economic Development	175,472	12,904	188,376	142,669	12,404	155,073
Total	175,472	12,904	188,376	142,669	12,404	155,073
Output Class 4:						
Financial and Economic Management						
Economic Management	8,510	5,202	13,712	7,806	5,177	12,983
Financial Management	17,561	578	18,139	23,313	569	23,882
Total	26,071	5,780	31,851	31,119	5,746	36,865
Output Class 5:						
Revenue Management						
Revenue Management	32,721	936	33,657	23,919	805	24,724
Total	32,721	936	33,657	23,919	805	24,724

	Total Cost 2022-23 Original Budget	Total Cost Variation	Total Cost 2022-23 Revised Budget	CRP 2022-23 Original Budget	CRP Variation	CRP 2022-23 Revised Budget
Output Class 6:¹						
Shared Services						
Human Resources, Finance and Record Services	77,858	-1,918	75,940	54,715	-2,357	52,358
Digital, Data and Technology Solutions	219,141	3,253	222,394	26,033	3,628	29,661
Total	289,204	1,335	290,539	80,748	1,271	82,019
Output Class 7:						
Infrastructure Finance and Procurement						
Infrastructure Finance	3,354	73	3,427	3,231	57	3,288
Procurement	9,651	210	9,861	5,534	172	5,706
Total	13,005	283	13,288	8,765	229	8,994
Output Class 8:						
Property Services						
Property Services	173,900	2,238	176,138	23,817	798	24,615
Total	173,900	2,238	176,138	23,817	798	24,615

Note:

1. The cumulative values included in the Output Class 6 output rows above will add up to more than the equivalent amounts shown in the Output Class 6 Total Cost due to intra-business unit eliminations.

Accountability Indicators

There are no changes in accountability indicators resulting from the supplementary appropriation.

Changes to Appropriation

Table 56: Changes to Appropriation – Controlled Recurrent Payments (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	501,970	419,503	399,905	400,045
2nd Appropriation				
Better community infrastructure:				
- Grants for community-owned sports facilities	1,000	1,025	1,051	1,077
- Phillip District Enclosed Oval upgrade	0	0	0	75
- Strategic infrastructure planning	1,066	1,150	0	0
Better venues for major events – extension	0	0	15	30
Climate action:				
- Sustainable Household Scheme – extension	-2,162	-1,412	0	0
- Transitioning to an emissions-based vehicle registration system	256	946	0	0
Community support and connectedness – Community Sector Indexation	134	136	137	139
Enterprise Agreement Bargaining and Pay Offer	7,130	8,308	14,731	20,277
Expanding motor vehicle registration concessions	48	0	0	0
Implementing the professional engineers registration scheme	205	552	560	567
Increasing the Betting Operations Tax	4,385	0	0	0
Investing in public services – Indemnity scheme for Out of Home Care providers	449	0	0	0
Master planning for the University of New South Wales Canberra City Campus	2,500	0	0	0
Other Policy Decisions	605	1,067	803	750
Revised Indexation Parameters	68	33	24	-50
Transfer – Housing Strategy from EPSDD	232	478	494	509
Technical Adjustments				
Commonwealth Grants:				
- 12-Month Skills Agreement (Fee-free TAFE)	6,234	2,608	0	0
- JobTrainer Fund	-448	-374	0	0
- National Agreement for Skills and Workforce Development	512	661	737	798
- Skilling Australians Fund	1,609	0	0	0
Revised Funding Profile – More jobs for our growing city - Expanding Canberra's events calendar	-1,195	1,195	0	0
Restructure Fund	0	0	0	1,384
Offset – reduction in transfer expense	-82	-84	-86	-88
Reversal of savings – offset for Investing in public services - Establishment of the Office of Industrial Relations and Workforce Strategy	0	0	92	113
Act of Grace	20	0	0	0
2022-23 Revised Budget	524,536	435,792	418,463	425,626

Table 57: Changes to Appropriation – Expenses on Behalf of the Territory (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget¹	111,985	80,447	80,715	82,401
Technical Adjustments				
Revised Indexation Parameters	6	839	872	907
2022-23 Revised Budget	111,991	81,286	81,587	83,308

Note:

- The corresponding Changes to Appropriation table (Payment for Expenses on Behalf of the Territory) in the 2022-23 Budget Statements omitted an adjustment of \$1.560 million in 2022-23 for the \$50 increase to the Utilities Concession initiative. The 2022-23 Budget figure in the 2022-23 Revised Budget column shows the corrected starting appropriation for 2022-23.

Table 58: Changes to Appropriation – Capital Injections, Controlled (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	161,354	101,886	28,206	164,510
2nd Appropriation				
Arts and culture – Gorman House Arts Centre Centenary upgrade	2,231	7,783	2,390	0
Better community infrastructure:				
- Improved trails for Stromlo Forest Park	64	0	0	0
- Phillip District Enclosed Oval upgrade	192	6,474	0	0
Better venues for major events – extension	1,442	0	0	0
Climate action:				
- Sustainable Household Scheme – extension	38,465	11,535	0	0
- Transitioning to an emissions-based vehicle registration system	67	903	138	0
Implementing the professional engineers registration scheme	190	0	0	0
Offset – Stromlo Forest Park – Improved parking	-64	0	0	0
Transfer – Commonwealth Grant – Local roads and community infrastructure to TCCS	-3,594	0	0	0
Technical Adjustments				
Revised Funding Profile – Government Budget Management System	-900	900	0	0
2022-23 Revised Budget	199,447	129,481	30,734	164,510

Revised Changes to Summary of the 2022-23 Chief Minister, Treasury and Economic Development Directorate Infrastructure Program

Table 59: Revised 2022-23 Chief Minister, Treasury and Economic Development Directorate Infrastructure Program (\$'000)

Project	Total Project Value ¹	2022-23	2023-24	2024-25	2025-26	Four year investment	Physical completion date
Capital works program							
New works – 2022-23 Budget Review							
Arts and culture – Gorman House Arts Centre Centenary upgrade	12,900	2,231	7,783	2,390	0	12,404	Dec-24
Better community infrastructure:							
- Improved trails for Stromlo Forest Park	64	64	0	0	0	64	Jun-23
- Phillip District Enclosed Oval Upgrade	6,933	192	6,474	0	0	6,666	Jun-24
Better venues for major events – extension	1,500	1,442	0	0	0	1,442	Jun-23
Climate action – Transitioning to an emissions-based vehicle registration system	1,108	67	903	138	0	1,108	Jun-25
Implementing the professional engineers registration scheme	190	190	0	0	0	190	Jun-23
Total new works – 2022-23 Budget Review		4,186	15,160	2,528	0	21,874	
Works in progress							
ACT Government office accommodation consolidation	12,213	5,063	0	0	0	5,063	Jun-23
Backing our Arts and Entertainment:							
- Recognising significant women through public art	200	200	0	0	0	200	Jun-23
- Upgrades to Tuggeranong Arts Centre Theatre	2,000	585	1,125	0	0	1,710	Jul-24
Better Community Infrastructure:							
- Continuing operations at Canberra Olympic Pool	722	694	0	0	0	694	Jun-23
- Gungahlin Tennis Facility	9,834	1,923	7,533	0	0	9,456	Jun-24
- Refurbishing Canberra's Public Pools	4,008	1,848	2,006	0	0	3,854	Jun-24
- Refurbishing community and Government buildings	7,249	2,704	2,931	1,336	0	6,971	Jun-25
Better Digital Services:							
- Continuing to make Government services more accessible online	Ongoing	2,214	703	712	721	4,350	Ongoing

Project	Total Project Value¹	2022-23	2023-24	2024-25	2025-26	Four year investment	Physical completion date
- E-invoicing for ACT Government	507	507	0	0	0	507	Jun-23
Better Government – Boosting Government digital security	1,178	280	0	0	0	280	Jun-23
Better Services – Weston Creek and Stromlo Swimming pool and leisure centre	34,810	271	0	0	0	271	Jun-23
Better Venues for major events	2,284	2,236	0	0	0	2,236	Jun-23
Big Canberra Battery – Stream 2	692	669	0	0	0	669	Jun-23
Building a better city – Indoor sports centres – Early planning ²	160	64	0	0	0	64	Jun-23
Climate action – Moving more Government facilities off gas	6,900	1,481	1,971	2,404	779	6,635	Jun-26
Commonwealth Grant – Local roads and community infrastructure	10,790	4,685	0	0	0	4,685	Jun-23
Data Storage Infrastructure	3,400	2,890	0	0	0	2,890	Apr-23
Delivering the Home of Football at Throsby	20,000	2,404	16,500	0	0	18,904	Jun-24
Digitising Government services	11,964	5,842	4,450	0	0	10,292	Jun-24
Equipment Purchase Funding	Ongoing	0	0	0	1,000	1,000	Ongoing
Exhibition Park redevelopment and expansion:							
- Capital component	104	104	0	0	0	104	Jun-23
- Recurrent component ²	416	396	0	0	0	396	Jun-23
Feasibility and design studies for community infrastructure and upgrades ²	516	316	0	0	0	316	Jun-23
Government Budget Management System	5,302	815	900	0	0	1,715	Jun-24
Gungahlin District Tennis Centre – Design	500	313	0	0	0	313	Jun-23
Improvements to the Canberra Museum and Gallery and the North Building	1,367	599	600	0	0	1,199	Jun-24
Improving and upgrading Government accommodation	4,512	2,868	1,500	0	0	4,368	Apr-23
Improving road safety through Mobile Device Detection Cameras	210	210	0	0	0	210	Oct-23
Investing in public services:							
- Critical ICT infrastructure	22,800	4,810	5,620	7,030	5,340	22,800	Jul-25
- ICT support of ACT Revenue Office Systems	6,741	3,059	2,671	1,011	0	6,741	Jun-25
- Improving ACT Public Service flexibility	5,608	2,446	2,946	0	0	5,392	Apr-24
- Strengthening building quality regulation	150	150	0	0	0	150	Jun-23
- Mr Fluffy Place of Reflection	165	165	0	0	0	165	Jun-23
Meeting future ACT Government accommodation needs	38,652	1,500	0	0	0	1,500	Dec-22

Project	Total Project Value ¹	2022-23	2023-24	2024-25	2025-26	Four year investment	Physical completion date
More and better jobs:							
- Data analytics for smarter policy	995	137	0	0	0	137	Jun-23
- Modernising Government ICT infrastructure	15,001	1,538	0	0	0	1,538	Jun-23
- More facilities for Stromlo Forest Park	200	95	0	0	0	95	Jun-23
More energy efficient Government accommodation	15,252	4,029	5,472	5,651	0	15,152	Jun-24
More jobs for our growing city – Better arts facilities	250	68	0	0	0	68	Jun-23
Office Accommodation	Ongoing	500	500	500	500	2,000	Ongoing
Permanent Home for Dragon Boating in the ACT	1,300	1,194	0	0	0	1,194	Dec-23
Planning for a permanent home for Dragon Boating	400	265	0	0	0	265	Dec-23
Remediating lead dust at the former transport depot in Kingston	1,300	200	0	0	0	200	Jun-23
Stromlo Forest Park – Improved parking	2,822	1,523	962	0	0	2,485	Jun-24
Supporting smarter working in the new ACT Government office projects	9,884	700	0	0	0	700	Jun-23
Throsby Home of Football – Stage 2	9,000	962	7,692	0	0	8,654	Jun-24
Upgrading Canberra venues	8,059	4,092	2,892	0	0	6,984	Jun-24
Upgrading local arts facilities	1,675	643	0	0	0	643	Jun-23
Upgrading local community Centres	1,000	288	0	0	0	288	Jun-23
Veteran, vintage and historic vehicle conditional registration scheme	108	108	0	0	0	108	Jun-23
Total works in progress		70,653	68,974	18,644	8,340	166,611	
Better Infrastructure Fund (BIF)							
ACT property upgrades:							
Building and safety upgrades	1,180	1,180	0	0	0	1,180	Jun-23
Building fire services upgrades	200	200	0	0	0	200	Jun-23
Building refurbishment including roofing, energy efficiency upgrades and internal remediation	550	550	0	0	0	550	Jun-23
Essential facilities and grounds upgrades	2,150	2,150	0	0	0	2,150	Jun-23
Hazardous material management	400	400	0	0	0	400	Jun-23
Pools Improvement Program	783	783	0	0	0	783	Jun-23
Improving major venues:							
GIO Stadium – New emergency exit lighting system	259	259	0	0	0	259	Dec-22
Improving Major Venues	1,163	1,163	0	0	0	1,163	Sep-23

Project	Total Project Value¹	2022-23	2023-24	2024-25	2025-26	Four year investment	Physical completion date
National Arboretum Canberra (including Stromlo Forest Park):							
National Arboretum Canberra	312	312	0	0	0	312	Sep-23
Stromlo Forest Park	143	143	0	0	0	143	Sep-23
Funding for major events:							
Major & community event funding	139	139	0	0	0	139	Sep-23
Major event funding site upgrades	200	200	0	0	0	200	Sep-23
Improving arts buildings and facilities:							
Building and safety upgrades	596	596	0	0	0	596	Sep-23
Building fire services upgrades	100	100	0	0	0	100	Sep-23
Unallocated BIF	Ongoing	0	8,603	8,818	9,038	26,459	Ongoing
Total BIF		8,175	8,603	8,818	9,038	34,634	
TOTAL INFRASTRUCTURE PROGRAM		83,014	92,737	29,990	17,378	223,119	

Notes:

1. The Total Project Value is inclusive of Major Projects Canberra's (MPC) management fee, where applicable, for which funding is appropriated directly to MPC. All other figures in the table represent Chief Minister, Treasury and Economic Development funding only.
2. These items are funded through Controlled Recurrent Payments.

Table 60: Reconciliation of the 2022-23 Chief Minister, Treasury and Economic Development Directorate Infrastructure Program to Controlled Capital Injection Appropriation (\$'000)

Project	2022-23	2023-24	2024-25	2025-26	Four year investment
Total infrastructure program	83,014	92,737	29,990	17,378	223,119
Infrastructure Projects funded by Controlled Recurrent Payments appropriation					
Building a better city – Indoor sports centres – Early planning	-64	0	0	0	-64
Exhibition Park redevelopment and expansion – Recurrent component	-396	0	0	0	-396
Feasibility and design studies for community infrastructure and upgrades	-316	0	0	0	-316
Sub-Total	-776	0	0	0	-776
Capital Injection funded projects not included in Infrastructure Program					
Acquisition of land and buildings for Kingston Arts Precinct project	0	0	0	146,388	146,388
Better support when it matters – Protecting vulnerable Canberrans	313	313	313	313	1,252
Climate action:					
- Sustainable Household Scheme	78,000	24,465	0	0	102,465
- Sustainable Household Scheme – extension	38,465	11,535	0	0	50,000
Rego ACT – Ongoing Investment	431	431	431	431	1,724
Sub-Total	117,209	36,744	744	147,132	301,829
TOTAL CONTROLLED CAPITAL INJECTIONS	199,447	129,481	30,734	164,510	524,172

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation Bill 2022-2023 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 61: Chief Minister, Treasury and Economic Development Directorate: Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	501,970	524,536	435,792	418,463	425,626
Fees	224	246	235	239	243
Sale of goods and services from contracts with customers	288,547	289,895	298,098	306,411	313,757
Grants and contributions revenue	69,896	70,067	8,451	6,330	6,320
Interest revenue	1,940	3,057	5,986	6,270	5,689
Other revenue	7,416	7,416	6,697	6,457	6,617
Total income	869,993	895,217	755,259	744,170	758,252
Expenses					
Employee expenses	323,389	333,711	334,447	338,559	345,785
Supplies and services	311,779	310,768	271,170	266,556	271,975
Depreciation and amortisation	119,959	120,617	121,112	127,351	130,839
Grants and purchased services	90,189	99,034	69,480	58,747	59,593
Borrowing costs	31,481	46,607	24,858	13,999	13,400
Other expenses	6,357	13,310	3,544	2,760	2,705
Transfer expenses	9,138	9,056	12,611	12,775	13,026
Total expenses	892,292	933,103	837,222	820,747	837,323
Operating result	-22,299	-37,886	-81,963	-76,577	-79,071
Total comprehensive result	-22,299	-37,886	-81,963	-76,577	-79,071

Table 62: Chief Minister, Treasury and Economic Development Directorate: Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash	61,801	103,199	99,914	98,542	97,356
Receivables and contract assets	44,436	42,833	45,358	44,063	42,768
Inventories	3,505	1,176	1,177	1,178	1,179
Other assets	12,486	14,162	15,161	16,158	17,155
Total current assets	122,228	161,370	161,610	159,941	158,458
Non-current assets					
Receivables	60,489	82,188	96,867	88,100	78,750
Property, plant and equipment	1,939,337	1,956,316	1,950,441	1,956,250	2,062,343
Investment properties	4,150	4,750	4,750	4,750	4,750
Intangible assets	85,573	49,879	53,989	43,096	24,525
Capital works in progress	144,535	131,253	128,147	56,778	22,877
Other assets	8,100	8,342	6,266	4,190	2,114
Total non-current assets	2,242,184	2,232,728	2,240,460	2,153,164	2,195,359
TOTAL ASSETS	2,364,412	2,394,098	2,402,070	2,313,105	2,353,817
Current liabilities					
Payables and contract liabilities	51,979	45,534	48,747	51,960	55,173
Borrowings	347	743	768	653	658
Lease liabilities	51,975	37,342	38,332	39,438	39,597
Employee benefits	111,857	114,166	123,038	131,739	140,348
Other provisions	303	240	240	240	240
Other liabilities	1,142	1,049	1,139	1,229	1,319
Total current liabilities	217,603	199,074	212,264	225,259	237,335
Non-current liabilities					
Borrowings	1,330	1,442	1,200	1,078	956
Lease liabilities	792,168	808,886	771,427	732,282	692,484
Employee benefits	6,214	5,810	6,238	6,658	7,073
Other provisions	1,746	2,398	2,398	2,398	2,398
Total non-current liabilities	801,458	818,536	781,263	742,416	702,911
TOTAL LIABILITIES	1,019,061	1,017,610	993,527	967,675	940,246
NET ASSETS	1,345,351	1,376,488	1,408,543	1,345,430	1,413,571
Equity					
Accumulated funds	921,797	933,188	965,243	902,130	970,271
Asset revaluation surplus	423,554	443,300	443,300	443,300	443,300
TOTAL EQUITY	1,345,351	1,376,488	1,408,543	1,345,430	1,413,571

Table 63: Chief Minister, Treasury and Economic Development Directorate: Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	785,856	776,616	933,188	965,243	902,130
Opening asset revaluation reserve	425,819	445,565	443,300	443,300	443,300
Balance at the start of the reporting period	1,211,675	1,222,181	1,376,488	1,408,543	1,345,430
Comprehensive income					
Operating result	-22,299	-37,886	-81,963	-76,577	-79,071
Total comprehensive result	-22,299	-37,886	-81,963	-76,577	-79,071
Transfer to/from accumulated funds	2,265	2,265	0	0	0
Movement in asset revaluation reserve	-2,265	-2,265	0	0	0
Total movement in reserves	0	0	0	0	0
Transactions involving owners affecting accumulated funds					
Capital injections	161,354	199,447	129,481	30,734	164,510
Capital distributions to Government	-5,136	-7,011	-14,444	-16,199	-16,199
Dividend approved	-243	-243	-1,019	-1,071	-1,099
Total Transactions involving owners affecting accumulated funds	155,975	192,193	114,018	13,464	147,212
Closing equity					
Closing accumulated funds	921,797	933,188	965,243	902,130	970,271
Closing asset revaluation reserve	423,554	443,300	443,300	443,300	443,300
Balance at the end of the reporting period	1,345,351	1,376,488	1,408,543	1,345,430	1,413,571

Table 64: Chief Minister, Treasury and Economic Development Directorate: Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Controlled Recurrent Payments	501,970	524,536	435,792	418,463	425,626
Fees	224	246	235	239	243
Sales of goods and services from contracts with customers	299,654	301,002	309,192	321,807	329,598
Interest received	325	325	316	317	319
Goods and Services Tax input tax credits from the Australian Taxation Office	45,717	45,717	45,717	45,717	45,717
Goods and Services Tax collected from customers	22,013	22,013	22,013	22,013	22,013
Other	6,372	6,372	5,424	5,175	5,322
Total receipts from operating activities	876,275	900,211	818,689	813,731	828,838
Payments					
Employee	320,372	329,667	328,568	332,969	340,292
Supplies and services	308,815	307,788	268,326	267,826	273,486
Grants and purchased services	108,610	117,455	79,101	68,368	69,214
Borrowing costs	15,255	15,255	14,662	14,053	13,454
Transfer of Territory receipts to the ACT Government	9,210	9,128	12,683	12,847	13,098
Goods and Services Tax paid to the Australian Taxation office	21,989	21,989	21,989	21,989	21,989
Goods and Services Tax paid to suppliers	45,626	45,626	45,626	45,626	45,626
Other	2,634	9,539	2,373	1,544	1,489
Total payments from operating activities	832,511	856,447	773,328	765,222	778,648
Net cash inflows/(outflows) from operating activities	43,764	43,764	45,361	48,509	50,190
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
Proceeds from sale of property, plant and equipment	670	670	683	695	708
Loan receivable repayment received	5,467	7,342	14,775	16,530	16,530
Total receipts from investing activities	6,137	8,012	15,458	17,225	17,238

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Payments					
Purchase of property, plant and equipment	11,211	11,211	12,255	12,255	12,255
Purchase of capital works in progress	80,757	80,385	91,294	28,147	15,535
Purchase of land and intangibles	431	431	431	431	146,819
Loans receivable provided	78,000	116,465	36,000	0	0
Total payments from investing activities	170,399	208,492	139,980	40,833	174,609
Net cash inflows/(outflows) from investing activities	-164,262	-200,480	-124,522	-23,608	-157,371
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Capital injections	161,354	199,447	129,481	30,734	164,510
Total receipts from financing activities	161,354	199,447	129,481	30,734	164,510
Payments					
Distributions to Government	5,136	7,011	14,444	16,199	16,199
Repayment of borrowings	202	202	217	237	117
Repayment of lease liabilities - principal	36,236	36,236	37,925	39,500	41,100
Payment of dividend	243	243	1,019	1,071	1,099
Total payments from financing activities	41,817	43,692	53,605	57,007	58,515
Net cash inflows/(outflows) from financing activities	119,537	155,755	75,876	-26,273	105,995
Net increase/(decrease) in cash and cash equivalents	-961	-961	-3,285	-1,372	-1,186
Cash at the beginning of the reporting period	62,762	104,160	103,199	99,914	98,542
Cash at the end of the reporting period	61,801	103,199	99,914	98,542	97,356

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Table 65: Chief Minister, Treasury and Economic Development Directorate: Revised Statement of Income and Expenses on Behalf of the Territory (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Payment for Expenses on Behalf of the Territory	111,985	111,991	81,286	81,587	83,308
Taxes, licences, fees and fines	2,640,425	2,778,146	2,815,477	2,946,801	3,101,794
Sale of goods and services from contracts with customers	32,302	31,567	32,897	34,151	34,486
Grants and contributions revenue	2,456,581	2,535,247	2,616,948	2,620,200	2,712,507
Dividend revenue	151,420	138,483	253,070	249,281	227,042
Other income	9,495	9,495	10,248	10,952	11,634
Total Income	5,402,208	5,604,929	5,809,926	5,942,972	6,170,771
Expenses					
Supplies and services	10,919	10,919	9,046	9,067	9,150
Grants and purchased services	92,423	92,382	61,419	61,653	63,178
Other expenses	11,760	7,375	7,453	7,856	7,949
Transfer expenses	5,287,106	5,494,253	5,732,008	5,864,396	6,090,494
Total expenses	5,402,208	5,604,929	5,809,926	5,942,972	6,170,771
Operating result	0	0	0	0	0
Increase/(decrease) in asset revaluation surplus	5,605	5,605	5,355	5,103	4,853
Total comprehensive result	5,605	5,605	5,355	5,103	4,853

Table 66: Chief Minister, Treasury and Economic Development Directorate: Revised Statement of Assets and Liabilities on behalf of the Territory (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash	13,522	8,793	8,793	8,793	8,793
Receivables	535,141	630,225	864,818	933,162	1,104,566
Total current assets	548,663	639,018	873,611	941,955	1,113,359
Non-current assets					
Receivables	52,268	58,129	45,347	32,565	19,783
Investments	8,817	8,894	13,894	13,894	13,894
Property, plant and equipment	251,356	318,386	325,791	332,678	339,083
Total non-current assets	312,441	385,409	385,032	379,137	372,760
TOTAL ASSETS	861,104	1,024,427	1,258,643	1,321,092	1,486,119
Current liabilities					
Payables	587,383	668,663	890,474	943,712	1,098,816
Other provisions	3,217	4,199	4,199	4,199	4,199
Total current liabilities	590,600	672,862	894,673	947,911	1,103,015
Non-current liabilities					
Payables	41,989	41,989	41,989	44,313	47,831
Total non-current liabilities	41,989	41,989	41,989	44,313	47,831
TOTAL LIABILITIES	632,589	714,851	936,662	992,224	1,150,846
NET ASSETS	228,515	309,576	321,981	328,868	335,273
Equity					
Accumulated funds	153,693	171,829	178,879	180,663	182,215
Asset revaluation surplus	74,822	137,747	143,102	148,205	153,058
TOTAL EQUITY	228,515	309,576	321,981	328,868	335,273

Table 67: Chief Minister, Treasury and Economic Development Directorate: Revised Statement of Changes in Equity on behalf of the Territory (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	146,336	164,472	171,829	178,879	180,663
Opening asset revaluation reserve	69,217	132,142	137,747	143,102	148,205
Balance at the start of the reporting period	215,553	296,614	309,576	321,981	328,868
Comprehensive income					
Increase/ (decrease) in asset revaluation reserve surpluses	5,605	5,605	5,355	5,103	4,853
Total comprehensive result	5,605	5,605	5,355	5,103	4,853
Transactions involving owners affecting accumulated funds					
Capital injections	30,000	30,000	30,000	25,000	25,000
Capital distributions to Government	-22,643	-22,643	-22,950	-23,216	-23,448
Total transactions involving owners affecting accumulated funds	7,357	7,357	7,050	1,784	1,552
Closing equity					
Closing accumulated funds	153,693	171,829	178,879	180,663	182,215
Closing asset revaluation reserve	74,822	137,747	143,102	148,205	153,058
Balance at the end of the reporting period	228,515	309,576	321,981	328,868	335,273

Table 68: Chief Minister, Treasury and Economic Development Directorate: Revised Statement of Cash Flows on behalf of the Territory (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Payments for Expenses on Behalf of the Territory	111,985	111,991	81,286	81,587	83,308
Taxes, licenses, fees and fines	2,590,738	2,710,089	2,755,882	2,882,277	3,026,827
Sale of goods and services from contracts with customers	32,252	31,517	32,648	33,717	33,880
Grants and contribution receipts	2,455,377	2,534,043	2,615,744	2,618,996	2,711,303
Dividends	47,752	44,443	77,320	245,332	114,843
Goods and Services Tax input tax credits from the Australian Taxation Office	945	945	945	945	945
Goods and Services Tax collected from customers	1,745	1,745	1,745	1,745	1,745
Other	7,537	7,537	7,760	7,954	8,145
Total receipts from operating activities	5,248,331	5,442,310	5,573,330	5,872,553	5,980,996
Payments					
Supplies and services	9,715	9,715	7,842	7,863	7,946
Grants and purchased services	88,936	88,936	57,386	57,647	59,071
Transfer of Territory receipts to the ACT Government	5,146,793	5,345,198	5,509,963	5,809,599	5,917,066
Goods and Services Tax paid to the Australian Taxation Office	1,745	1,745	1,745	1,745	1,745
Goods and Services Tax paid to suppliers	945	945	945	945	945
Other	9,195	4,769	5,176	5,177	5,309
Total payments from operating activities	5,257,329	5,451,308	5,583,057	5,882,976	5,992,082
Net cash inflows/(outflows) from operating activities	-8,998	-8,998	-9,727	-10,423	-11,086

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
Proceeds from sale of property, plant and equipment	31,641	31,641	32,677	33,639	34,533
Total receipts from investing activities	31,641	31,641	32,677	33,639	34,533
Payments					
Purchase of land and intangibles	25,000	25,000	25,000	25,000	25,000
Purchase of investments	5,000	5,000	5,000	0	0
Total payments from investing activities	30,000	30,000	30,000	25,000	25,000
Net cash Inflows/(outflows) from investing activities	1,641	1,641	2,677	8,639	9,533
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Capital injections	30,000	30,000	30,000	25,000	25,000
Total receipts from financing activities	30,000	30,000	30,000	25,000	25,000
Payments					
Distributions to Government	22,643	22,643	22,950	23,216	23,447
Total payments from financing activities	22,643	22,643	22,950	23,216	23,447
Net cash Inflows/(outflows) from financing activities	7,357	7,357	7,050	1,784	1,553
Net increase/(decrease) in cash and cash equivalents	0	0	0	0	0
Cash at the beginning of the reporting period	13,522	8,793	8,793	8,793	8,793
Cash at the end of the reporting period	13,522	8,793	8,793	8,793	8,793

Table 69: Output Class 1: Government Strategy Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	90,061	89,164	76,761	70,148	68,689
Sale of goods and services from contracts with customers	2,912	2,783	3,431	3,429	2,708
Grants and contributions revenue	2,706	2,708	2,755	2,647	2,696
Interest revenue	1,633	2,750	5,683	5,966	5,383
Total income	97,312	97,405	88,630	82,190	79,476
Expenses					
Employee expenses	51,092	52,779	53,754	51,349	50,682
Supplies and services	36,788	34,529	22,964	18,895	18,452
Depreciation and amortisation	2,428	2,428	3,843	7,577	9,761
Grants and purchased services	7,047	7,047	6,474	6,384	5,463
Borrowing costs	16,288	31,414	10,250	0	0
Other expenses	861	909	820	888	786
Total ordinary expenses	114,504	129,106	98,105	85,093	85,144
Operating result	-17,192	-31,701	-9,475	-2,903	-5,668

Table 70: Output Class 2: Access Canberra Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	100,872	103,082	100,892	102,290	105,582
Sale of goods and services from contracts with customers	16,229	16,298	16,637	17,058	17,447
Grants and contributions revenue	2,708	2,716	2,749	2,808	2,876
Interest revenue	158	158	158	158	160
Other income	838	838	869	898	924
Total income	120,805	123,092	121,305	123,212	126,989
Expenses					
Employee expenses	72,687	75,393	74,871	75,765	78,388
Supplies and Services	45,082	45,202	44,248	45,237	46,450
Depreciation and amortisation	3,935	3,935	3,308	4,170	4,124
Grants and purchased Services	2,436	2,436	2,495	2,554	2,624
Borrowing costs	20	20	25	25	25
Other expenses	90	90	93	96	98
Transfer expenses	82	0	0	0	0
Total ordinary expenses	124,332	127,076	125,040	127,847	131,709
Operating result	-3,527	-3,984	-3,735	-4,635	-4,720

Table 71: Output Class 3: Economic Development Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	142,669	155,073	114,292	102,936	104,392
Fees	224	224	228	231	238
Sale of goods and services from contracts with customers	17,183	17,183	17,930	18,458	18,958
Grants and contributions revenue	3,214	3,374	4,962	3,082	3,069
Interest revenue	40	40	40	40	40
Other income	1,858	1,858	994	617	639
Total income	165,188	177,752	138,446	125,364	127,336
Expenses					
Employee expenses	26,251	27,989	27,832	28,136	28,803
Supplies and Services	65,424	65,695	59,721	54,319	55,375
Depreciation and amortisation	8,005	8,005	8,413	9,877	9,950
Grants and purchased Services	73,272	81,667	49,437	44,607	44,913
Borrowing costs	66	66	59	59	60
Other expenses	2,454	4,954	2,471	1,615	1,658
Total ordinary expenses	175,472	188,376	147,933	138,613	140,759
Operating result	-10,284	-10,624	-9,487	-13,249	-13,423

Table 72: Output Class 4: Financial and Economic Management Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	31,119	36,865	29,058	23,423	25,328
Sale of goods and services from contracts with customers	2,529	2,529	2,597	2,661	2,728
Grants and contributions revenue	63,595	63,598	501	505	532
Interest revenue	64	64	59	59	59
Total income	97,307	103,056	32,215	26,648	28,647
Expenses					
Employee expenses	11,944	12,795	13,090	13,214	13,636
Supplies and Services	9,117	9,191	8,968	9,239	9,423
Depreciation and amortisation	692	692	691	672	670
Grants and purchased Services	4,159	4,609	10,158	4,250	5,615
Borrowing costs	59	59	54	54	54
Other expenses	0	4,405	0	0	0
Transfer expenses	100	100	103	106	109
Total ordinary expenses	26,071	31,851	33,064	27,535	29,507
Operating result	71,236	71,205	-849	-887	-860

Table 73: Output Class 5: Revenue Management Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	23,919	24,724	26,471	26,996	26,765
Sale of goods and services from contracts with customers	1,276	1,276	1,309	1,342	1,379
Grants and contributions revenue	1,761	1,769	1,811	1,835	1,888
Interest revenue	32	32	32	32	32
Other income	1,543	1,543	1,588	1,632	1,677
Total income	28,531	29,344	31,211	31,837	31,741
Expenses					
Employee expenses	15,832	16,699	17,913	18,251	17,929
Supplies and Services	13,083	13,152	13,910	14,235	14,476
Depreciation and amortisation	3,772	3,772	3,829	3,996	4,122
Other expenses	34	34	34	34	34
Total ordinary expenses	32,721	33,657	35,686	36,516	36,561
Operating result	-4,190	-4,313	-4,475	-4,679	-4,820

Table 74: Output Class 6: Shared Services Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	80,748	82,019	66,967	69,913	72,593
Sale of goods and services from contracts with customers	185,014	185,964	190,522	195,176	199,927
Grants and contributions revenue	1,105	1,095	1,118	1,132	1,161
Interest revenue	13	13	13	14	14
Other income	2,411	2,411	2,460	2,508	2,557
Total income	269,291	271,502	261,080	268,743	276,252
Expenses					
Employee expenses	119,130	120,612	118,804	122,655	126,234
Supplies and Services	127,644	128,363	117,457	120,943	122,611
Depreciation and amortisation	33,805	32,939	32,453	32,272	34,299
Borrowing costs	145	145	107	77	115
Transfer expenses	8,480	8,480	11,981	12,136	12,346
Total ordinary expenses	289,204	290,539	280,802	288,083	295,605
Operating result	-19,913	-19,037	-19,722	-19,340	-19,353

Table 75: Output Class 7: Infrastructure Finance and Procurement Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	8,765	8,994	8,714	9,154	9,447
Sale of goods and services from contracts with customers	4,242	4,242	4,344	4,451	4,558
Grants and contributions revenue	59	59	60	60	61
Total income	13,066	13,295	13,118	13,665	14,066
Expenses					
Employee expenses	9,261	9,547	9,811	10,201	10,547
Supplies and Services	3,277	3,274	2,914	3,067	3,149
Depreciation and amortisation	67	67	40	31	29
Other expenses	14	14	11	11	11
Transfer expenses	386	386	412	478	467
Total ordinary expenses	13,005	13,288	13,188	13,788	14,203
Operating result	61	7	-70	-123	-137

Table 76: Output Class 8: Property Services Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	23,817	24,615	12,637	13,603	12,830
Sale of goods and services from contracts with customers	109,706	110,186	113,272	117,207	120,895
Grants and contributions revenue	923	923	741	596	485
Other income	942	942	964	983	1,005
Total income	135,388	136,666	127,614	132,389	135,215
Expenses					
Employee expenses	17,192	17,908	18,372	18,988	19,566
Supplies and Services	68,282	68,280	59,356	60,508	63,515
Depreciation and amortisation	67,255	68,779	68,535	68,756	67,884
Grants and purchased Services	3,275	3,275	916	952	978
Borrowing costs	14,903	14,903	14,363	13,784	13,146
Other expenses	2,903	2,903	114	115	117
Transfer expenses	90	90	115	55	104
Total ordinary expenses	173,900	176,138	161,771	163,158	165,310
Operating result	-38,512	-39,472	-34,157	-30,769	-30,095

CITY RENEWAL AUTHORITY

Accountability Indicators

There are no changes in accountability indicators resulting from the supplementary appropriation.

Changes to Appropriation

Table 77: Changes to Appropriation – Controlled Recurrent Payments (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	13,256	12,414	12,648	12,660
2nd Appropriation				
Master planning for the University of New South Wales Canberra City Campus	263	582	369	825
Enterprise Agreement Bargaining and Pay Offer	105	140	265	374
2022-23 Revised Budget	13,624	13,136	13,282	13,859

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation Bill 2022-2023 (No. 2)*.

Financial Statements – Controlled (PTE)

Table 78: City Renewal Authority: Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	13,256	13,624	13,136	13,282	13,859
Land revenue	46,674	46,516	42,869	7,000	25,000
Grants and contributions revenue	636	867	1,200	647	648
Interest revenue	109	109	113	120	160
Total income	60,675	61,116	57,318	21,049	39,667
Expenses					
Employee expenses	6,057	6,380	6,718	6,959	7,152
Supplies and services	9,768	10,606	8,841	7,135	8,256
Depreciation and amortisation	1,039	1,411	1,864	2,112	2,030
Grants and purchased services	637	631	639	645	652
Cost of goods sold	2,617	2,176	643	1,007	2,567
Total expenses	20,118	21,204	18,705	17,858	20,657
Operating result from ordinary activities	40,557	39,912	38,613	3,191	19,010
Income tax equivalent	10,139	9,920	9,515	798	4,753
Operating result	30,418	29,992	29,098	2,393	14,257

Table 79: City Renewal Authority: Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	28,788	30,955	29,394	18,296	29,199
Receivables	174	417	417	417	417
Inventories	0	0	1,007	2,506	0
Other assets	39	0	0	0	0
Total current assets	29,001	31 372	30 818	21 219	29 616
Non-current assets					
Inventories	8,505	2,958	3 559	1,821	1,357
Property, plant and equipment	31,072	78,910	83,825	92,173	93,330
Intangible assets	0	73	50	20	0
Capital works in progress	48,896	6,083	13,597	2,704	0
Total non-current assets	88,473	88,024	101,031	96,718	94,687
TOTAL ASSETS	117,474	119,396	131,849	117,937	124,303
Current liabilities					
Payables and contract liabilities	1,331	2,265	2,236	2,188	2,117
Employee benefits	1,375	1,544	1,603	1,683	1,788
Income tax payable	10,139	9,920	9,515	798	4,753
Other liabilities	6,084	5,952	5,708	478	2,851
Total current liabilities	18,929	19,681	19,062	5,147	11,509
Non-current liabilities					
Employee benefits	45	77	79	82	86
Deferred tax liability	4,604	4,676	4,676	4,676	4,676
Total non-current liabilities	4,649	4,753	4,755	4,758	4,762
TOTAL LIABILITIES	23,578	24,434	23,817	9,905	16,271
NET ASSETS	93,896	94,962	108,032	108,032	108,032
Equity					
Accumulated funds	86,770	86,112	99,182	99,182	99,182
Asset revaluation surplus	7,126	8,850	8,850	8,850	8,850
TOTAL EQUITY	93,896	94,962	108,032	108,032	108,032

Table 80: City Renewal Authority: Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	79,669	78,780	86,112	99,182	99,182
Opening asset revaluation reserve	7,126	8,850	8,850	8,850	8,850
Balance at the start of the reporting period	86,795	87,630	94,962	108,032	108,032
Comprehensive income					
Operating result	30,418	29,992	29,098	2,393	14,257
Total comprehensive income	30,418	29,992	29,098	2,393	14,257
Transactions involving owners affecting accumulated funds					
Capital injections	7,101	7,101	12,516	0	0
Dividend approved	-30,418	-29,761	-28,544	-2,393	-14,257
Total transactions involving owners affecting accumulated funds	-23,317	-22,660	-16,028	-2,393	-14,257
Closing equity					
Closing accumulated funds	86,770	86,112	99,182	99,182	99,182
Closing asset revaluation reserve	7,126	8,850	8,850	8,850	8,850
Balance at the end of the reporting period	93,896	94,962	108,032	108,032	108,032

Table 81: City Renewal Authority: Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Controlled Recurrent Payments	13,256	13,624	13,136	13,282	13,859
Interest receipts	109	109	113	120	160
Land sales	46,674	46,516	42,869	7,000	25,000
Total receipts from operating activities	60,039	60,249	56,118	20,402	39,019
Payments					
Employee expenses	6,057	6,381	6,687	6,926	7,116
Supplies and services	9,131	9,969	8,194	6,486	7,606
Grants and purchased services	637	631	639	645	652
Income tax equivalent payments	0	0	9,920	9,515	797
Related to cost of goods sold	2,304	1,509	2,251	305	60
Total payments from operating activities	18,129	18,490	27,691	23,877	16,231
Net cash inflows/(outflows) from operating activities	41,910	41,759	28,427	-3,475	22,788
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
Purchase of property, plant and equipment	9,370	9,370	13,716	0	0
Total payments from investing activities	9,370	9,370	13,716	0	0
Net cash inflows/(outflows) from investing activities	-9,370	-9,370	-13,716	0	0
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Capital injections	7,101	7,101	12,516	0	0
Total receipts from financing activities	7,101	7,101	12,516	0	0
Payments					
Payment of dividend	24,334	23,809	28,788	7,623	11,885
Total payments from financing activities	24,334	23,809	28,788	7,623	11,885
Net cash inflows/(outflows) from financing activities	-17,233	-16,708	-16,272	-7,623	-11,885
Net increase/(decrease) in cash and cash equivalents	15,307	15,681	-1,561	-11,098	10,903
Cash and cash equivalents at the beginning of the reporting period	13,481	15,274	30,955	29,394	18,296
Cash and cash equivalents at the end of the reporting period	28,788	30,955	29,394	18,296	29,199

COMMUNITY SERVICES DIRECTORATE

Table 82: Revised Output Classes – Total Cost and Controlled Recurrent Payments (CRP) (\$'000)

	Total Cost 2022-23 Original Budget	Total Cost Variation	Total Cost 2022-23 Revised Budget	CRP 2022-23 Original Budget	CRP Variation	CRP 2022-23 Revised Budget
Output Class 1:						
Strategic Policy, Inclusion and Participation						
Output 1.1: Inclusion and Participation	48,246	2,202	50,448	47,164	513	47,677
Output 1.2: Office for Disability ¹	4,722	-25	4,697	4,660	-95	4,565
Output 1.3: Strategic Policy	18,156	1,767	19,923	17,149	1,352	18,501
Output 1.4: Quality, Complaints and Regulation	3,200	155	3,355	3,040	52	3,092
Output 1.5: Safer Families	15,006	768	15,774	14,872	675	15,547
Total	89,330	4,867	94,197	86,885	2,497	89,382
Output Class 2:						
Children, Youth and Families						
Output 2.1: Child and Family Centres	6,996	346	7,342	6,581	118	6,699
Output 2.2: Child Development Service	6,407	1,017	7,424	5,927	786	6,713
Output 2.3: Child and Youth Protection Services	144,957	23,721	168,678	136,909	20,981	157,890
Total	158,360	25,084	183,444	149,417	21,885	171,302

Note:

1. The decrease in 2022-23 Revised Budget from the 2022-23 Budget relates to the transfer of a Disability Liaison Officer to Child and Youth Protection Services.

Accountability Indicators

Table 83: Accountability Indicators

Output Class 1	2022-23	2022-23
Strategic Policy, Inclusion and Participation	Published	Revised
Output 1.1: Inclusion and Participation	Target	Target
a. Number of community building, participation grants and scholarship programs administered ¹	19	18

Note:

1. The decrease in 2022-23 Revised Target from the 2022-23 Published Target relates to the merging of Participation (Digital Communities) Grant with the Technology Fund Upgrade Grant into a single expanded Technology Fund Upgrade Grant.

Changes to Appropriation

Table 84: Changes to Appropriation – Controlled Recurrent Payments (\$'000)

	2022-23	2023-24	2024-25	2025-26
	Revised Budget	Estimate	Estimate	Estimate
2022-23 Budget	236,302	227,792	227,522	229,789
2nd Appropriation				
Additional resources for Bimberi Youth Justice Centre	390	791	402	0
Community support and connectedness – Better support for children in their first 1,000 days	673	2,239	2,149	2,181
Community support and connectedness – Community Sector Indexation	81	314	0	0
Community support and connectedness – Establishing an Eminent Panel to support the engagement and healing process with First Nations People	1,116	1,799	96	0
Correction to presentation of 2022-23 Budget Policy Decision – Community support and connectedness – Support for Roundabout Canberra	82	82	83	83
Enterprise Agreement Bargaining and Pay Offer	2,259	2,800	4,981	6,881
Investing in public education – Continuation of Understanding Building and Construction Pilot Program	183	0	0	0
Next Steps for Our Kids Strategy 2022-2030 – New Residential Care Properties	30	0	0	0
Additional costs for Out of Home Care services	19,000	0	0	0
Raising the Minimum Age of Criminal Responsibility	81	664	666	568
Responding to Recommendation 15 in the final report from the Sexual Assault Prevention and Response Steering Committee	487	0	0	0
Technical Adjustments				
Funding Transfer from CSD to JACS – Family Violence Safety Action Program	0	-1,508	-1,528	0
2022-23 Revised Budget	260,684	234,973	234,371	239,502

Table 85: Changes to Appropriation – Capital Injections, Controlled (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	4,873	14,108	3,166	482
2nd Appropriation				
Next Steps for Our Kids Strategy 2022-2030 – New Residential Care Properties	3,927	0	0	0
2022-23 Revised Budget	8,800	14,108	3,166	482

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation Bill 2022-2023 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 86: Community Services Directorate: Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	236,302	260,684	234,973	234,371	239,502
Sales of goods and services from contracts with customers	1,851	1,851	1,305	1,326	1,338
Grants and contributions revenue	5,413	5,414	5,903	5,523	5,435
Other income	0	5,325	0	0	0
Total income	243,566	273,274	242,181	241,220	246,275
Expenses					
Employee expenses	100,229	107,222	106,359	107,795	110,552
Supplies and services	35,120	38,876	33,322	30,955	30,774
Depreciation and amortisation	4,816	4,855	4,834	4,800	4,145
Grants and purchased services	107,430	126,593	101,917	102,341	104,977
Borrowing costs	13	13	13	13	13
Other expenses	82	82	85	87	90
Total expenses	247,690	277,641	246,530	245,991	250,551
Operating result	-4,124	-4,367	-4,349	-4,771	-4,276
Other comprehensive income					
<i>Items that will not be reclassified subsequently to profit and loss</i>					
Net effect of a change in accounting policy	465	0	0	0	0
Other movements	-593	-593	-593	-593	-593
Increase/(Decrease) in the Asset Revaluation Surplus	0	235	235	235	235
Total other comprehensive result	-128	-358	-358	-358	-358
Total comprehensive result	-4,252	-4,725	-4,707	-5,129	-4,634

Table 87: Community Services Directorate: Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	7,079	6,624	6,316	6,008	5,700
Receivables	956	1,773	1,773	1,773	1,773
Other assets	382	623	623	623	623
Total current assets	8,417	9,020	8,712	8,404	8,096
Non-current assets					
Property, plant and equipment	87,200	119,556	118,555	117,565	116,328
Intangible assets	5,732	6,284	4,357	2,464	1,485
Capital works in progress	2,707	3,290	17,466	20,266	20,266
Total non-current assets	95,639	129,130	140,378	140,295	138,079
TOTAL ASSETS					
Current liabilities					
Payables and contract liabilities	3,890	5,352	5,351	5,350	5,349
Lease liabilities	338	303	232	161	90
Employee benefits	25,769	27,150	28,487	29,839	31,248
Other provisions	0	1	1	1	1
Other liabilities	18	0	0	0	0
Total current liabilities	30,015	32,806	34,071	35,351	36,688
Non-current liabilities					
Lease liabilities	518	483	565	647	729
Employee benefits	1,904	1,847	2,039	2,249	2,458
Other liabilities	127	132	132	132	132
Total non-current liabilities	2,549	2,462	2,736	3,028	3,319
TOTAL LIABILITIES	32,564	35,268	36,807	38,379	40,007
NET ASSETS	71,492	102,882	112,283	110,320	106,168
Equity					
Accumulated funds	67,063	67,601	76,767	74,569	70,182
Asset revaluation surplus	4,429	35,281	35,516	35,751	35,986
TOTAL EQUITY	71,492	102,882	112,283	110,320	106,168

Table 88: Community Services Directorate: Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	66,442	63,761	67,601	76,767	74,569
Opening asset revaluation reserve	4,429	35,046	35,281	35,516	35,751
Balance at the start of the reporting period	70,871	98,807	102,882	112,283	110,320
Comprehensive income					
Net effect of correction of an error	-593	-593	-593	-593	-593
Operating result	-4,124	-4,367	-4,349	-4,771	-4,276
Net effect of change in accounting policy – ARR	465	0	0	0	0
Increase/(Decrease) in the Asset Revaluation Reserve Surplus	0	235	235	235	235
Total comprehensive result	-4,252	-4,725	-4,707	-5,129	-4,634
Transactions involving owners affecting accumulated funds					
Capital Injections	4,873	8,800	14,108	3,166	482
Total transactions involving owners affecting accumulated funds	4,873	8,800	14,108	3,166	482
Closing equity					
Closing accumulated funds	67,063	67,601	76,767	74,569	70,182
Closing asset revaluation reserve	4,429	35,281	35,516	35,751	35,986
Balance at the end of the reporting period	71,492	102,882	112,283	110,320	106,168

Table 89: Community Services Directorate: Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Controlled Recurrent Payments	236,302	260,684	234,973	234,371	239,502
User charges	1,851	1,851	1,305	1,314	1,326
Goods and Services Tax input tax credits from the Australian Taxation Office	13,925	13,925	13,925	13,925	13,925
Goods and Services Tax collected from customers	15	15	15	15	15
Other	0	5,325	0	12	12
Total receipts from operating activities	252,093	281,800	250,218	249,637	254,780
Payments					
Employee	99,344	106,133	104,817	106,222	108,923
Supplies and services	33,127	36,881	31,723	29,347	29,150
Grants and purchased services	105,634	124,797	99,687	100,075	102,711
Borrowing costs	13	13	13	13	13
Goods and Services Tax paid to suppliers	13,954	13,954	13,954	13,954	13,954
Other	-1	0	2	4	7
Total payments from operating activities	252,071	281,778	250,196	249,615	254,758
Net cash inflows/(outflows) from operating activities	22	22	22	22	22
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
Purchase of property, plant and equipment	938	4,865	0	0	0
Purchase of capital works in progress	3,935	3,935	14,108	3,166	482
Total payments from investing activities	4,873	8,800	14,108	3,166	482
Net cash inflows/(outflows) from investing activities	-4,873	-8,800	-14,108	-3,166	-482
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Capital injections	4,873	8,800	14,108	3,166	482
Total receipts from financing activities	4,873	8,800	14,108	3,166	482
Payments					
Repayment of lease liabilities – principal	330	330	330	330	330
Total payments from financing activities	330	330	330	330	330

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Net cash inflows/(outflows) from financing activities	4,543	8,470	13,778	2,836	152
Net increase/(decrease) in cash and cash equivalents	-308	-308	-308	-308	-308
Cash and cash equivalents at the beginning of the reporting period	7,387	6,932	6,624	6,316	6,008
Cash and cash equivalents at the end of the reporting period	7,079	6,624	6,316	6,008	5,700

Financial Statements – Territorial (GGS)

Table 90: Community Services Directorate: Revised Statement of Income and Expenses on Behalf of the Territory (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Payment for Expenses on Behalf of the Territory	174,029	174,029	180,990	188,230	195,759
Total income	174,029	174,029	180,990	188,230	195,759
Expenses					
Grants and purchased services	174,029	174,029	180,990	188,230	195,759
Total expenses	174,029	174,029	180,990	188,230	195,759
Operating result	0	0	0	0	0
Total comprehensive result	0	0	0	0	0

Table 91: Community Services Directorate: Revised Statement of Assets and Liabilities on behalf of the Territory (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	1,268	0	0	0	0
Other assets	3,486	5,668	5,668	5,668	5,668
Total current assets	4,754	5,668	5,668	5,668	5,668
TOTAL ASSETS	4,754	5,668	5,668	5,668	5,668
NET ASSETS	4,754	5,668	5,668	5,668	5,668
Equity					
Accumulated funds	4,754	5,668	5,668	5,668	5,668
TOTAL EQUITY	4,754	5,668	5,668	5,668	5,668

Table 92: Community Services Directorate: Revised Statement of Changes in Equity on behalf of the Territory (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	4,754	5,668	5,668	5,668	5,668
Balance at the start of the reporting period	4,754	5,668	5,668	5,668	5,668
Closing equity					
Closing accumulated funds	4,754	5,668	5,668	5,668	5,668
Balance at the end of the reporting period	4,754	5,668	5,668	5,668	5,668

Table 93: Community Services Directorate: Revised Statement of Cash Flows on behalf of the Territory (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Payments for Expenses on Behalf of the Territory	174,029	174,029	180,990	188,230	195,759
Total receipts from operating activities	174,029	174,029	180,990	188,230	195,759
Payments					
Grants and purchased services	174,029	174,029	180,990	188,230	195,759
Total payments from operating activities	174,029	174,029	180,990	188,230	195,759
Net cash inflows/(outflows) from operating activities	0	0	0	0	0
Net increase/(decrease) in cash and cash equivalents	0	0	0	0	0
Cash and cash equivalents at the beginning of the reporting period	0	0	0	0	0
Cash and cash equivalents at the end of the reporting period	0	0	0	0	0

Table 94: Output Class 1: Strategic Policy, Inclusion, and Participation Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	86,885	89,382	82,783	78,867	79,899
Sale of goods and services from contracts with customers	1,550	1,550	999	1,011	1,011
Grants and contributions revenue	2,323	2,323	2,821	2,401	2,301
Other income	0	1,385	0	0	0
Total income	90,758	94,640	86,603	82,279	83,211
Expenses					
Employee expenses	26,953	29,365	27,127	27,088	27,743
Supplies and services	15,632	17,924	13,856	11,274	10,788
Depreciation and amortisation	547	547	547	513	861
Grants and purchased services	46,168	46,331	43,396	42,118	42,998
Other expenses	30	30	31	32	33
Total ordinary expenses	89,330	94,197	84,957	81,025	82,423
Operating result	1,428	443	1,646	1,254	788

Table 95: Output Class 2: Children, Youth and Families Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Revenue					
Controlled Recurrent Payments	149,417	171,302	152,190	155,504	159,603
Sale of goods and services from contracts with customers	301	301	306	315	327
Grants and contributions revenue	3,090	3,091	3,082	3,122	3,134
Other income	0	3,940	0	0	0
Total revenue	152,808	178,634	155,578	158,941	163,064
Expenses					
Employee expenses	73,276	77,857	79,232	80,707	82,809
Supplies and services	19,488	20,952	19,466	19,681	19,986
Depreciation and amortisation	4,269	4,308	4,287	4,287	3,284
Grants and purchased services	61,262	80,262	58,521	60,223	61,979
Borrowing costs	13	13	13	13	13
Other expenses	52	52	54	55	57
Total ordinary expenses	158,360	183,444	161,573	164,966	168,128
Operating result	-5,552	-4,810	-5,995	-6,025	-5,064

CULTURAL FACILITIES CORPORATION

Table 96: Revised Output Classes – Total Cost and Controlled Recurrent Payments (CRP) (\$'000)

	Total Cost 2022-23 Original Budget	Total Cost Variation	Total Cost 2022-23 Revised Budget	CRP 2022-23 Original Budget	CRP Variation	CRP 2022-23 Revised Budget
Output Class 1:						
Cultural Facilities Management						
Cultural Facilities Management	23,065	312	23,377	10,204	141	10,345
Total	23,065	312	23,377	10,204	141	10,345

Accountability Indicators

Table 97: Accountability Indicators

Output Class 1	2022-23 Published Targets	2022-23 Revised Targets
Cultural Facilities Management		
Output 1.1: Cultural Facilities Management		
f. Cost to Government per estimated visitor/patron to CFC facilities/programs ¹	\$39.02	\$39.56
g. Own sourced revenue as a proportion of total revenue for CFC ²	49.8%	49.9%

Notes:

1. The slight increase in the revised target is due to additional funding appropriated for the Enterprise Agreement Bargaining and Pay Offer.
2. The slight increase in the revised target is due to additional own sourced funding required for the Enterprise Agreement Bargaining and Pay Offer.

Changes to Appropriation

Table 98: Changes to Appropriation – Controlled Recurrent Payments (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	10,204	10,076	10,255	10,461
2nd Appropriation				
Enterprise Agreement Bargaining and Pay Offer	141	183	329	451
2022-23 Revised Budget	10,345	10,259	10,584	10,912

Table 99: Changes to Appropriation – Capital Injections, Controlled (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	4,713	3,123	630	538
2nd Appropriation				
Lanyon Homestead Upgrades	927	2,726	100	0
Technical Adjustments				
Indexation of Better Infrastructure Fund adjustment	0	0	0	-12
2022-23 Revised Budget	5,640	5,849	730	526

Revised changes to Summary of the 2022-23 Cultural Facilities Corporation Infrastructure Program

Table 100: Revised 2022-23 Cultural Facilities Corporation Infrastructure Program (\$'000)

Project	2022-23	2023-24	2024-25	2025-26	Four year investment	Physical completion date
Capital works program						
New works – 2022-23 Budget Review						
Arts and culture						
- Lanyon Homestead Upgrades – extension	927	2,726	100	0	3,753	Jun-25
Total new works – 2022-23 Budget Review	927	2,726	100	0	3,753	
New works – 2022-23 Budget						
Arts and culture						
- Canberra Theatre Centre expansion and development	1,688	705	0	0	2,393	Jun-24
- Lanyon Homestead Upgrades	375	342	157	41	915	Jun-26
Total new works – 2022-23 Budget	2,063	1,047	157	41	3,308	
Better Infrastructure Fund						
Better Infrastructure Fund	450	461	473	485	1,881	Jun-23
Total Better Infrastructure Fund	450	461	473	485	1,869	
Works in progress						
Improvements to the Canberra Museum and Gallery and the North Building	520	0	0	0	520	Jun-23
Improvements to the Canberra Theatre Centre	737	334	0	0	1,071	Jun-24
Upgrading Lanyon Homestead	943	1,281	0	0	2,224	Jun-24
Total works in progress	2,200	1,615	0	0	3,815	
TOTAL CAPITAL WORKS PROGRAM	5,640	5,849	730	526	12,745	

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation Bill 2022-2023 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 101: Cultural Facilities Corporation: Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	10,204	10,345	10,259	10,584	10,912
Sale of goods and services from contracts with customers	9,931	10,071	10,301	10,627	10,951
Grants and contributions revenue	65	102	172	60	52
Interest revenue	135	135	137	139	141
Total income	20,335	20,653	20,869	21,410	22,056
Expenses					
Employee expenses	10,746	11,058	11,204	11,694	12,102
Supplies and services	9,345	9,345	9,369	9,538	9,779
Depreciation and amortisation	2,904	2,904	2,993	3,231	3,234
Other expenses	70	70	70	70	70
Total expenses	23,065	23,377	23,636	24,533	25,185
Operating result	-2,730	-2,724	-2,767	-3,123	-3,129
Total comprehensive result	-2,730	-2,724	-2,767	-3,123	-3,129

Table 102: Cultural Facilities Corporation: Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	1,831	2,435	2,502	2,569	2,636
Receivables	669	1,027	1,028	1,029	1,030
Inventories	32	38	38	38	38
Other Assets	140	28	28	28	28
Total current assets	2,672	3,528	3,596	3,664	3,732
Non-current assets					
Property, plant and equipment	67,028	67,248	67,194	64,582	61,944
Intangible assets	36	19	19	19	19
Capital works in progress	1,048	2,167	5,357	5,636	5,726
Total non-current assets	68,112	69,434	72,570	70,237	67,689
TOTAL ASSETS	70,784	72,962	76,166	73,901	71,421
Current liabilities					
Payables and contract liabilities	650	1,042	1,077	1,112	1,147
Lease liabilities	19	19	11	3	-5
Employee benefits	2,351	2,080	2,172	2,269	2,360
Total current liabilities	3,020	3,141	3,260	3,384	3,502
Non-current liabilities					
Lease liabilities	42	31	31	31	31
Employee benefits	165	118	121	125	130
Total non-current liabilities	207	149	152	156	161
TOTAL LIABILITIES	3,227	3,290	3,412	3,540	3,663
NET ASSETS	67,557	69,672	72,754	70,361	67,758
Equity					
Accumulated funds	27,592	29,707	32,789	30,396	27,793
Asset revaluation surplus	38,735	38,735	38,735	38,735	38,735
Other Reserves	1,230	1,230	1,230	1,230	1,230
TOTAL EQUITY	67,557	69,672	72,754	70,361	67,758

Table 103: Cultural Facilities Corporation: Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	25,609	26,791	29,707	32,789	30,396
Opening asset revaluation reserve	38,735	38,735	38,735	38,735	38,735
Opening other reserve	1,230	1,230	1,230	1,230	1,230
Balance at the start of the reporting period	65,574	66,756	69,672	72,754	70,361
Comprehensive income					
Operating result	-2,730	-2,724	-2,767	-3,123	-3,129
Total comprehensive result	-2,730	-2,724	-2,767	-3,123	-3,129
Transactions involving owners affecting accumulated funds					
Capital injections	4,713	5,640	5,849	730	526
Total Transactions involving owners affecting accumulated funds	4,713	5,640	5,849	730	526
Closing equity					
Closing accumulated funds	27,592	29,707	32,789	30,396	27,793
Closing asset revaluation reserve	38,735	38,735	38,735	38,735	38,735
Closing other reserve	1,230	1,230	1,230	1,230	1,230
Balance at the end of the reporting period	67,557	69,672	72,754	70,361	67,758

Table 104: Cultural Facilities Corporation: Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Controlled Recurrent Payments	10,204	10,345	10,259	10,584	10,912
Sale of goods and services from contracts with customers	9,903	10,043	10,273	10,599	10,923
Interest receipts	135	135	137	139	141
Goods and Services Tax input tax credits from the Australian Taxation Office	244	244	244	244	244
Goods and Services Tax collected from customers	267	267	267	267	267
Total receipts from operating activities	20,753	21,034	21,180	21,833	22,487
Payments					
Employee	10,676	10,957	11,075	11,559	11,972
Supplies and services	9,243	9,243	9,267	9,436	9,677
Goods and Services Tax paid to suppliers	515	515	515	515	515
Other	90	90	90	90	90
Total payments from operating activities	20,524	20,805	20,947	21,600	22,254
Net cash inflows/(outflows) from operating activities	229	229	233	233	233
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
Purchase of property, plant and equipment	4,863	5,790	5,999	880	676
Total payments from investing activities	4,863	5,790	5,999	880	676
Net cash inflows/(outflows) from Operating Activities	-4,863	-5,790	-5,999	-880	-676
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Capital injections	4,713	5,640	5,849	730	526
Total receipts from financing activities	4,713	5,640	5,849	730	526
Payments					
Repayment of lease liabilities - principal	12	12	16	16	16
Total payments from financing activities	12	12	16	16	16
Net cash inflow/(outflow) from financing activities	4,701	5,628	5,833	714	510
Net increase/(decrease) in cash and cash equivalents	67	67	67	67	67
Cash at the beginning of the reporting period	1,764	2,368	2,435	2,502	2,569
Cash at the end of the reporting period	1,831	2,435	2,502	2,569	2,636

EDUCATION DIRECTORATE

Table 105: Revised Output Classes – Total Cost and Controlled Recurrent Payments (CRP) (\$'000)

	Total Cost 2022-23 Original Budget	Total Cost Variation	Total Cost 2022-23 Revised Budget	CRP 2022-23 Original Budget	CRP Variation	CRP 2022-23 Revised Budget
Output Class 1:						
Public School Education						
Output 1.1: Public Primary School Education	545,943	4,249	550,192	450,443	6,824	457,267
Output 1.2: Public High School Education	262,076	2,040	264,116	232,401	3,521	235,922
Output 1.3: Public Secondary College Education	156,277	1,216	157,493	142,292	2,156	144,448
Output 1.4: Disability Education in Public Schools	108,902	848	109,750	102,829	1,557	104,386
Total	1,073,198	8,353	1,081,551	927,965	14,058	942,023
Output Class 2:						
Non-Government Education						
Output Class 2: Non-Government Education	6,190	660	6,850	5,500	680	6,180
Total	6,190	660	6,850	5,500	680	6,180

Accountability Indicators

Table 106: Accountability Indicators

Output Class 1 Public School Education	2022-23 Published Targets	2022-23 Revised Targets
Average Cost (\$) Per Student Per Annum in Public Schools		
a. Preschool	9,682	9,758
b. Primary School	18,835	18,981
c. High School	22,400	22,574
d. Secondary College	24,885	25,079
e. Special School	79,510	80,128
f. Mainstream School student with a disability	32,165	32,415

Changes to Appropriation

Table 107: Changes to Appropriation – Controlled Recurrent Payments (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	933,465	962,254	1,002,280	1,036,943
2nd Appropriation				
Enterprise Agreement Bargaining and Pay Offer	4,461	0	0	0
Increased Workers Compensation Premium	8,217	0	0	0
Technical Adjustments				
Commonwealth Grant – Students First Funding – Government Schools	2,060	3,335	4,527	5,563
Cessation - Removing Hazardous Materials from Schools ¹	0	0	0	-3,861
Cessation – Training ACT Government Frontline Workers to Respond to Family Violence ²	0	-71	-74	-77
2022-23 Revised Budget	948,203	965,518	1,006,733	1,038,568

Notes:

1. This adjustment reflects the Government's commitment of providing \$15 million over four years to remove hazardous materials from ACT public schools.
2. This program is managed by the Community Services Directorate and will cease in 2022-23 following the completion of the training program.

Table 108: Changes to Appropriation – Expenses on Behalf of the Territory (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	346,575	356,912	365,109	372,779
Technical Adjustments				
Commonwealth Grant – Students First Funding – Non-Government Schools	3,791	5,931	7,719	9,141
Revised Indexation Parameters	0	344	700	1,075
2022-23 Revised Budget	350,366	363,187	373,528	382,995

Table 109: Changes to Appropriation – Capital Injections, Controlled (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	189,171	235,666	146,321	109,860
2nd Appropriation				
Environmentally Sustainable Schools – Roof Replacement Program	3,077	3,654	3,750	0
Technical Adjustments				
Cessation – New and Expanded Schools – School Maintenance and Infrastructure Upgrades ¹	0	0	0	-8,097
2022-23 Revised Budget	192,248	239,320	150,071	101,763

Note:

1. This adjustment reflects the Government's commitment of providing \$99 million over four years to improve infrastructure at ACT public schools.

Revised changes to Summary of the 2022-23 Education Directorate Infrastructure Program

Table 110: Revised 2022-23 Education Directorate Infrastructure Program (\$'000)

Project	Total Project Value ¹	2022-23	2023-24	2024-25	2025-26	Four year investment	Physical completion date ²
Capital Works Program							
New Works							
Environmentally Sustainable Schools – Roof Replacement Program	10,900	3,077	3,654	3,750	0	10,481	Jun-25
Total New Capital	10,900	3,077	3,654	3,750	0	10,481	
Better Infrastructure Fund							
New and Expanded Schools – School Maintenance and Infrastructure Upgrades	Ongoing	25,947	22,181	25,850	18,197	92,175	Ongoing
Total Better Infrastructure Fund	N/A	25,947	22,181	25,850	26,294	92,175	
Works in Progress							
Better Schools for our Kids – Expanding Schools in Gungahlin	24,606	1,195	0	0	0	1,195	Jul-22
COVID-19 Response – Improved Ventilation in Schools	3,568	3,568	0	0	0	3,568	Dec-22
Delivering a New Primary School at Throsby	43,913	2,365	481	0	0	2,846	Jul-22
Delivery Energy-Efficient Heating Upgrades for ACT Public Schools	15,964	2,800	8,000	0	0	10,800	Jun-24
Development of the Whitlam Primary School and Early Childhood Education Centre ³	76,750	2,102	13,925	28,477	24,427	68,931	Dec-24
Expanding Franklin Early Childhood School	29,447	529	0	0	0	529	Aug-22
Garran Primary School	62,400	2,000	12,000	26,000	20,000	60,000	Dec-24
Majura Primary School Modernisation	39,330	841	7,521	14,588	12,501	35,451	Dec-25
More Places for Students at Gold Creek School’s Senior Campus	6,442	2,825	0	0	0	2,825	Aug-22
More Places for Students at Northside Schools	8,504	2,359	0	0	0	2,359	Feb-23
More Schools, Better Schools – Campbell Primary School Modernisation	18,819	365	0	0	0	365	Jun-22
More Schools, Better Schools – Delivering Molonglo P-10	70,000	1,483	0	0	0	1,483	Dec-22
More Schools, Better Schools – More Places at Gungahlin Schools	19,830	967	0	0	0	967	Dec-22
More Schools, Better Schools – Roof Replacement Program	17,960	481	0	0	0	481	Aug-22
Narrabundah College	31,910	1,888	17,780	11,052	0	30,720	Dec-24
Planning for Increasing College Capacity in Canberra’s North	1,000	1,000	0	0	0	1,000	Feb-23

Project	Total Project Value ¹	2022-23	2023-24	2024-25	2025-26	Four year investment	Physical completion date ²
New and Expanded Schools – Expansion of Margaret Hendry Primary School and a New Taylor High School	132,808	36,712	87,534	0	0	124,246	Dec-23
New and Expanded Schools – Future Planning	9,000	2,819	4,000	0	0	6,819	Jun-23
New and Expanded Schools – Garran Primary School Redevelopment - Design	970	670	0	0	0	670	Dec-22
New and Expanded schools – Increasing School Capacity	19,800	7,000	0	0	0	7,000	Jun-23
New and Expanded Schools – Narrabundah College Modernisation – Design	600	500	0	0	0	500	Dec-22
New and Expanded Schools – Strathnairn Primary School – Design	1,000	850	0	0	0	850	Dec-22
North Gungahlin Investment – Amaroo School Expansion	12,730	713	0	0	0	713	Dec-21
Removing Hazardous Materials from Schools ⁴	15,000	3,750	3,750	3,750	0	11,250	Jun-25
Schools for our Growing City – Kenny High School	85,900	37,385	34,334	3,000	0	74,719	Dec-23
Schools for our Growing City – North Gungahlin High School ⁴	2,000	149	0	0	0	149	Dec-22
Strathnairn Primary School	62,400	2,000	17,000	26,000	15,000	60,000	Dec-24
Upgrading and Increasing School Capacity	8,000	7,692	0	0	0	7,692	Jun-23
Total works in progress	820,651	127,008	206,325	112,867	71,928	518,128	
ICT Works in Progress							
Investing in Public Education – Digital Access and Equity	Ongoing	4,912	4,713	5,033	5,159	19,817	Ongoing
Investing in Public Education – Essential ICT System Upgrades and Modifications	400	160	0	0	0	160	Jun-23
Investing in Public Education – Set up for Success - Early Childhood Program	600	570	0	0	0	570	Jun-23
Supporting our School System – Improving ICT	Ongoing	7,435	6,197	6,321	6,479	26,432	Ongoing
Total ICT Works in Progress	1,000	13,077	10,910	11,354	11,638	46,979	
TOTAL INFRASTRUCTURE INVESTMENT PROGRAM	832,551	169,109	243,070	153,821	101,763	667,763	

Notes:

1. The total project value reflects costs for both the Education Directorate and Major Projects Canberra. As a result, the total project value will exceed the four year investment in some instances as this reflects appropriation provided to the Education Directorate only.
2. The dates reflect physical completion of the project as of the 2022-23 Budget. For some projects, financial completion will occur after that date.
3. Funding amounts for the *Development of the Whitlam Primary School* initiative do not include the costs associated with the fair value land acquisition of \$27.038 million.
4. Table 8 includes projects that are funded from Controlled Recurrent Payments and from within existing resources of the Directorate.

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation Bill 2022-2023 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 111: Education Directorate: Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	933,465	948,203	965,518	1,006,733	1,038,568
Sale of goods and services from contracts with customers	17,861	18,439	19,509	19,904	20,347
Grants and contributions revenue	42,670	42,374	39,848	39,579	38,313
Interest revenue	1,396	1,396	1,417	1,438	1,460
Other income	2,534	2,534	2,626	2,682	2,744
Total income	997,926	1,012,946	1,028,918	1,070,336	1,101,432
Expenses					
Employee expenses	807,456	815,768	838,842	870,213	897,952
Supplies and services	100,285	100,294	103,287	111,836	114,529
Depreciation and amortisation	87,108	87,225	92,291	96,933	99,440
Grants and purchased services	8,042	8,438	7,394	7,513	7,188
Borrowing costs	265	258	110	110	110
Other expenses	76,232	76,418	76,579	78,743	81,544
Total expenses	1,079,388	1,088,401	1,118,503	1,165,348	1,200,763
Operating result	-81,462	-75,455	-89,585	-95,012	-99,331
Total comprehensive result	-81,462	-75,455	-89,585	-95,012	-99,331

Table 112: Education Directorate: Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	58,686	75,765	76,396	77,219	78,042
Receivables	5,489	5,710	5,708	5,706	5,704
Other assets	3,136	2,975	2,975	2,975	2,975
Total current assets	67,311	84,450	85,079	85,900	86,721
Non-current assets					
Property, plant and equipment	2,309,507	2,312,416	2,408,492	2,540,109	2,572,110
Intangible assets	9,278	7,718	7,618	7,518	7,418
Capital works in progress	59,845	60,300	117,168	44,158	18,510
Total non-current assets	2,378,630	2,380,434	2,533,278	2,591,785	2,598,038
TOTAL ASSETS	2,445,941	2,464,884	2,618,357	2,677,685	2,684,759
Current liabilities					
Payables and contract liabilities	18,944	10,469	10,469	10,469	10,469
Lease liabilities	295	367	260	256	252
Employee benefits	206,989	195,683	199,348	203,366	207,764
Other provisions	0	300	300	300	300
Total current liabilities	226,228	206,819	210,377	214,391	218,785
Non-current liabilities					
Borrowings	603	1,108	942	864	786
Lease liabilities	664	538	537	537	537
Employee benefits	17,071	14,829	15,114	15,399	15,684
Other provisions	136	136	136	136	136
Total non-current liabilities	18,474	16,611	16,729	16,936	17,143
TOTAL LIABILITIES	244,702	223,430	227,106	231,327	235,928
NET ASSETS	2,201,239	2,241,454	2,391,251	2,446,358	2,448,831
Equity					
Accumulated funds	1,089,160	1,129,374	1,279,171	1,334,278	1,336,751
Asset revaluation surplus	1,112,079	1,112,080	1,112,080	1,112,080	1,112,080
TOTAL EQUITY	2,201,239	2,241,454	2,391,251	2,446,358	2,448,831

Table 113: Education Directorate: Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	981,451	1,012,549	1,129,374	1,279,171	1,334,278
Opening asset revaluation reserve	1,112,079	1,112,080	1,112,080	1,112,080	1,112,080
Balance at the start of the reporting period	2,093,530	2,124,629	2,241,454	2,391,251	2,446,358
Comprehensive income					
Operating result	-81,462	-75,455	-89,585	-95,012	-99,331
Total comprehensive result	-81,462	-75,455	-89,585	-95,012	-99,331
Transactions involving owners affecting accumulated funds					
Capital injections	189,171	192,248	239,320	150,071	101,763
Net assets transferred in/(out) from other agencies	0	32	62	48	41
Total Transactions involving owners affecting accumulated funds	189,171	192,280	239,382	150,119	101,804
Closing equity					
Closing accumulated funds	1,089,160	1,129,374	1,279,171	1,334,278	1,336,751
Closing asset revaluation reserve	1,112,079	1,112,080	1,112,080	1,112,080	1,112,080
Balance at the end of the reporting period	2,201,239	2,241,454	2,391,251	2,446,358	2,448,831

Table 114: Education Directorate: Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Controlled Recurrent Payments	933,465	948,203	965,518	1,006,733	1,038,568
Sale of goods and services from contracts with customers	17,861	18,439	19,508	19,903	20,345
Interest receipts	1,396	1,396	1,417	1,438	1,460
Goods and Services Tax input tax credits from the Australian Taxation Office	15,801	15,801	15,801	15,801	15,801
Goods and Services Tax collected from customers	1,739	1,739	1,739	1,739	1,739
Other	27,139	27,139	27,597	27,653	27,715
Total receipts from operating activities	997,401	1,012,717	1,031,580	1,073,267	1,105,628
Payments					
Employee	803,863	818,208	834,894	865,912	893,271
Supplies and services	89,547	89,943	93,151	101,537	104,063
Grants and purchased services	8,042	8,438	7,394	7,513	7,188
Borrowing costs	7	0	0	0	0
Goods and Services Tax paid to the Australian Taxation Office	1,739	1,739	1,739	1,739	1,739
Goods and Services Tax paid to suppliers	15,801	15,801	15,801	15,801	15,801
Other	76,133	76,319	76,480	78,644	81,445
Total payments from operating activities	995,132	1,010,448	1,029,459	1,071,146	1,103,507
Net cash inflows/(outflows) from operating activities	2,269	2,269	2,121	2,121	2,121
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
Purchase of property, plant and equipment	162,618	165,695	240,535	151,286	102,978
Purchase of land and intangibles	27,768	27,768	-	-	-
Total payments from investing activities	190,386	193,463	240,535	151,286	102,978
Net cash inflows/(outflows) from investing activities	-190,386	-193,463	-240,535	-151,286	-102,978

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Capital injections	189,171	192,248	239,320	150,071	101,763
Total receipts from financing activities	189,171	192,248	239,320	150,071	101,763
Payments					
Repayment of borrowings	165	165	165	77	77
Repayment of lease liabilities – principal	258	258	110	6	6
Total payments from financing activities	423	423	275	83	83
Net cash inflows/(outflows) from financing activities	188,748	191,825	239,045	149,988	101,680
Net increase/(decrease) in cash and cash equivalents	631	631	631	823	823
Cash and cash equivalents at the beginning of the reporting period	58,055	75,134	75,765	76,396	77,219
Cash and cash equivalents at the end of the reporting period	58,686	75,765	76,396	77,219	78,042

Financial Statements – Territorial (GGS)

Table 115: Education Directorate: Revised Statement of Income and Expenses on Behalf of the Territory (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Payment for Expenses on Behalf of the Territory	346,575	350,366	363,187	373,528	382,995
Total income	346,575	350,366	363,187	373,528	382,995
Expenses					
Grants and purchased services	346,575	350,366	363,187	373,528	382,995
Total expenses	346,575	350,366	363,187	373,528	382,995
Operating result	0	0	0	0	0
Total comprehensive income	0	0	0	0	0

Table 116: Education Directorate: Revised Statement of Assets and Liabilities on behalf of the Territory (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	604	483	483	483	483
Total current assets	604	483	483	483	483
TOTAL ASSETS	604	483	483	483	483
Current liabilities					
Other liabilities	604	483	483	483	483
Total current liabilities	604	483	483	483	483
TOTAL LIABILITIES	604	483	483	483	483
NET ASSETS	0	0	0	0	0
Equity	0	0	0	0	0
TOTAL EQUITY	0	0	0	0	0

Table 117: Education Directorate: Revised Statement of Cash Flows on behalf of the Territory (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Payments for Expenses on Behalf of the Territory	346,575	350,366	363,187	373,528	382,995
Goods and Services Tax input tax credits from the Australian Taxation Office	7,049	7,049	7,222	7,349	7,349
Total receipts from operating activities	353,624	357,415	370,409	380,877	390,344
Payments					
Grants and purchased services	346,575	350,366	363,187	373,528	382,995
Goods and Services Tax paid to suppliers	7,049	7,049	7,222	7,349	7,349
Total payments from operating activities	353,624	357,415	370,409	380,877	390,344
Net cash inflows/(outflows) from operating activities	0	0	0	0	0
Cash and cash equivalents at the beginning of the reporting period	604	480	480	480	480
Cash and cash equivalents at the end of the reporting period	604	480	480	480	480

Table 118: Output Class 1: Public School Education Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Revenue					
Controlled Recurrent Payments	927,965	942,023	959,302	1,000,441	1,032,851
Sale of goods and services from contracts with customers	17,828	18,406	19,475	19,868	20,310
Grants and contributions revenue	42,653	42,357	39,831	39,562	38,296
Interest revenue	1,396	1,396	1,417	1,438	1,460
Other income	2,104	2,104	2,180	2,224	2,274
Total income	991,946	1,006,286	1,022,205	1,063,533	1,095,191
Expenses					
Employee expenses	804,819	812,873	835,937	867,272	895,214
Supplies and services	98,735	98,738	101,679	110,185	112,845
Depreciation and amortisation	86,899	87,016	92,082	96,724	99,231
Grants and purchased services	6,248	6,248	5,193	5,301	5,368
Borrowing costs	265	258	110	110	110
Other expenses	76,232	76,418	76,579	78,743	81,544
Total ordinary expenses	1,073,198	1,081,551	1,111,580	1,158,335	1,194,312
Operating result	-81,252	-75,265	-89,375	-94,802	-99,121

Table 119: Output Class 2: Non-Government Education Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	5,500	6,180	6,216	6,292	5,717
Sale of goods and services from Contracts with customers	33	33	34	36	37
Grants and contributions revenue	17	17	17	17	17
Other income	430	430	446	458	470
Total income	5,980	6,660	6,713	6,803	6,241
Expenses					
Employee expenses	2,637	2,895	2,905	2,941	2,738
Supplies and services	1,550	1,556	1,608	1,651	1,684
Depreciation and amortisation	209	209	209	209	209
Grants and purchased services	1,794	2,190	2,201	2,212	1,820
Total ordinary expenses	6,190	6,850	6,923	7,013	6,451
Operating result	-210	-190	-210	-210	-210

ENVIRONMENT, PLANNING AND SUSTAINABLE DEVELOPMENT DIRECTORATE

Output Classes

Table 120: Revised Output Classes – Total Cost and Controlled Recurrent Payments (CRP) (\$'000)

	Total Cost 2022-23 Original Budget	Total Cost Variation	Total Cost 2022-23 Revised Budget	CRP 2022-23 Original Budget	CRP Variation	CRP 2022-23 Revised Budget
Output Class 1:						
Statutory Planning						
Statutory Planning	21,557	306	21,863	17,486	280	17,766
Total	21,557	306	21,863	17,486	280	17,766
Output Class 2:						
Environment						
Environment	25,993	393	26,386	25,243	353	25,596
Parks and Conservation	63,900	2,822	66,722	46,377	735	47,112
Heritage	3,645	61	3,706	3,010	55	3,065
Water	9,024	123	9,147	8,900	115	9,015
Total	102,562	3,399	105,961	83,530	1,258	84,788
Output Class 3:						
Climate Change and Energy						
Climate Change and Energy	140,903	30,512	171,415	37,691	368	38,059
Total	140,903	30,512	171,415	37,691	368	38,059
Output Class 4:						
Development and Implementation						
Development and Implementation	11,762	513	12,275	11,646	526	12,172
Total	11,762	513	12,275	11,646	526	12,172
Output Class 5:						
Loose-Fill Asbestos						
Loose-Fill Asbestos	2,105	15	2,120	2,105	15	2,120
Total	2,105	15	2,120	2,105	15	2,120
Output Class 6:						
Planning and Urban						
Planning Policy	12,356	117	12,473	12,762	110	12,872
Building Reform	3,074	107	3,181	2,884	105	2,989
Housing Strategy and Unit Title Reform ¹	1,717	-232	1,485	1,429	-232	1,197
Total	17,147	-8	17,139	17,075	-17	17,058

	Total Cost 2022-23 Original Budget	Total Cost Variation	Total Cost 2022-23 Revised Budget	CRP 2022-23 Original Budget	CRP Variation	CRP 2022-23 Revised Budget
Output Class EBT						
Office of the Commissioner for Sustainability and the Environment						
Office of the Commissioner for Sustainability and the Environment	1,814	33	1,847	1,673	157	1,830
Total	1,814	33	1,847	1,673	157	1,830

Note:

1. On 1 January 2023 Housing Strategy and Policy transferred to the Chief Minister, Treasury and Economic Development Directorate as a result of *Administrative Arrangements 2022 (No 2)*.

Accountability Indicators

On 1 January 2023, as a result of changes through Administrative Arrangements, Housing Strategy and Policy transferred from the Environment, Planning and Sustainable Development Directorate to the Chief Minister, Treasury and Economic Development Directorate. There are two accountability indicators associated with the function which transferred.

These are:

- Publish the annual affordable, community and public housing targets
- Publish the annual ACT Housing Strategy report card

Both indicators were achieved prior to the change in the Administrative Arrangements and therefore will remain reported by the Environment, Planning and Sustainable Development Directorate this year.

There are no changes in accountability indicators resulting from this supplementary appropriation.

Changes to Appropriation

Table 121: Changes to Appropriation – Controlled Recurrent Payments (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	169,533	145,916	134,651	142,997
2nd Appropriation				
Enterprise Agreement Bargaining and Pay Offer	2,241	2,625	4,424	5,991
Implementing the professional engineers registration scheme	80	163	0	0
Supplementary funding for the Indicative Land Release Program	300	0	0	0
Transfer – Housing Strategy and Policy – to the Chief Minister, Treasury and Economic Development Directorate	-232	-478	-494	-509
Technical Adjustments				
Commonwealth Grant – Enhancing National Pest Animal and Weed Management	0	250	250	0
Commonwealth Grant – On-farm Emergency Water Infrastructure Rebate Scheme (Section 17)	41	0	0	0
Revised Indexation Parameters	0	-24	-25	-26
2022-23 Revised Budget	171,963	148,452	138,806	148,453

Table 122: Changes to Appropriation – Expenses on Behalf of the Territory (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	2,194	2,330	2,350	2,370
2nd Appropriation				
Enterprise Agreement Bargaining and Pay Offer	23	30	55	76
Revised Funding Profile	177	177	177	177
Technical Adjustments				
Revised Indexation Parameters	0	-3	-3	-2
2022-23 Revised Budget	2,394	2,534	2,579	2,621

Table 123: Changes to Appropriation – Capital Injections, Controlled (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	32,548	9,625	3,189	3,153
2nd Appropriation				
Protecting Canberra’s environment – Rehabilitating the West Belconnen Landfill site	18,176	0	0	0
2022-23 Revised Budget	50,724	9,625	3,189	3,153

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation Bill 2022-2023 (No. 2)*.

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Table 124: Environment, Planning and Sustainable Development Directorate: Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	169,533	171,963	148,452	138,806	148,453
Gains on loose-fill asbestos land sales	2,136	4,707	9	0	0
Sale of Goods and Services from Contracts with Customers	11,852	12,852	12,209	12,496	12,847
Grants and contributions revenue	13,640	13,923	7,874	4,600	4,632
Interest revenue	93	93	94	95	96
Rights to receive Large Scale Generation Certificates	96,441	126,559	0	0	0
Other income	6,354	6,354	1,089	1,115	1,146
Total income	300,049	336,451	169,727	157,112	167,174
Expenses					
Employee expenses	101,255	103,555	101,619	97,788	99,609
Supplies and services	75,168	75,987	56,967	50,604	59,684
Depreciation and amortisation	7,743	8,743	7,924	8,948	8,954
Grants and purchased services	8,763	8,763	5,937	4,747	3,646
Cost of goods sold	3,008	3,508	3,008	3,008	3,008
Large Scale Generation Certificates	96,441	126,559	0	0	0
Borrowing costs	44	44	33	33	33
Other expenses	3,475	3,475	3,214	3,175	3,368
Transfer expenses	139	139	140	140	141
Total expenses	296,036	330,773	178,842	168,443	178,443
Operating result	4,013	5,678	-9,115	-11,331	-11,269
Other comprehensive income					
<i>Items that will not be reclassified subsequently to profit and loss</i>					
Other movements	9,938	9,938	-45	1	1
Total other comprehensive result	9,938	9,938	-45	1	1
Total comprehensive result	13,951	15,616	-9,160	-11,330	-11,268

Table 125: Environment, Planning and Sustainable Development Directorate: Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investment	58,159	46,374	45,727	45,623	44,827
Receivables	7,533	7,454	7,272	7,090	7,044
Inventories	82	56	56	56	56
Assets held for sale	8,576	1,745	0	0	0
Other assets	2,244	381	381	381	381
Total current assets	76,594	56,010	53,436	53,150	52,308
Non-current assets					
Receivables	5,129	5,872	7,204	8,513	10,460
Property, plant and equipment	264,079	279,879	280,959	289,405	282,328
Intangible assets	50,048	75,356	75,368	79,111	77,834
Capital works in progress	40,336	29,880	27,483	8,250	9,514
Other assets	27,148	38,651	40,385	40,385	40,385
Total non-current assets	386,740	429,638	431,399	425,664	420,521
TOTAL ASSETS	463,334	485,648	484,835	478,814	472,829
Current liabilities					
Payables and contract liabilities	15,751	5,492	5,590	5,688	5,786
Lease liabilities	552	1,211	1,211	1,244	1,277
Employee benefits	28,123	30,241	32,197	34,140	36,099
Other provisions	66,414	74,341	72,757	72,757	72,757
Other liabilities	374	337	337	337	337
Total current liabilities	111,214	111,622	112,092	114,166	116,256
Non-current liabilities					
Lease liabilities	866	3,081	3,081	3,081	3,081
Employee benefits	1,501	1,496	1,532	1,578	1,618
Other provisions	0	2,030	2,030	2,030	2,030
Total non-current liabilities	2,367	6,607	6,643	6,689	6,729
TOTAL LIABILITIES	113,581	118,229	118,735	120,855	122,985
NET ASSETS	349,753	367,419	366,100	357,959	349,844
Equity					
Accumulated funds	249,510	261,243	259,924	251,783	243,668
Asset revaluation surplus	100,243	106,176	106,176	106,176	106,176
TOTAL EQUITY	349,753	367,419	366,100	357,959	349,844

Table 126: Environment, Planning and Sustainable Development Directorate: Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	214,902	206,794	261,243	259,924	251,783
Opening asset revaluation reserve	100,243	106,176	106,176	106,176	106,176
Balance at the start of the reporting period	315,145	312,970	367,419	366,100	357,959
Comprehensive income					
Net effect of a correction on an error	9,938	9,938	-45	1	1
Operating result	4,013	5,678	-9,115	-11,331	-11,269
Total comprehensive income	13,951	15,616	-9,160	-11,330	-11,268
Transactions involving owners affecting accumulated funds					
Capital injections	32,548	50,724	9,625	3,189	3,153
Capital distributions to Government	-11,889	-11,889	-1,782	0	0
Net assets transferred in/(out) from other agencies as part of an administrative restructure	-2	-2	-2	0	0
Total Transactions involving owners affecting accumulated funds	20,657	38,833	7,841	3,189	3,153
Closing equity					
Closing accumulated funds	249,510	261,243	259,924	251,783	243,668
Closing asset revaluation reserve	100,243	106,176	106,176	106,176	106,176
Balance at the end of the reporting period	349,753	367,419	366,100	357,959	349,844

Table 127: Environment, Planning and Sustainable Development Directorate: Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Controlled Recurrent Payments	167,236	169,666	146,155	136,509	146,156
Payment for Community Service Obligations	2,297	2,297	2,297	2,297	2,297
Taxes, licences, fees and fines	51	51	32	33	34
Sale of goods and services from contracts with customers	9,551	10,551	12,539	12,825	13,175
Grants and contributions receipts	3,291	3,291	3,291	0	0
Interest receipts	93	93	94	95	96
Goods and Services Tax input tax credits from the Australian Taxation Office	9,260	10,978	6,339	4,893	5,794
Goods and Services Tax collected from customers	1,692	1,060	1,257	1,286	1,321
Other	12,515	12,515	1,740	1,766	1,797
Total receipts from operating activities	205,986	210,502	173,744	159,704	170,670
Payments					
Employee	97,389	99,500	97,080	93,186	94,997
Supplies and services	74,257	75,076	56,022	49,616	58,661
Grants and purchased services	8,998	8,998	6,172	4,982	3,881
Borrowing costs	44	44	33	33	33
Transfer of territory receipts to the ACT Government	149	149	140	140	141
Related to cost of goods sold	13,350	13,850	6,337	3,008	3,008
Goods and Services Tax paid to the Australian Taxation Office	1,500	868	1,065	1,094	1,129
Goods and Services Tax paid to suppliers	9,451	11,169	6,530	5,084	5,985
Other	3,110	21,286	2,830	2,795	2,988
Total payments from operating activities	208,248	230,940	176,209	159,938	170,823
Net cash inflows/(outflows) from operating activities	-2,262	-20,438	-2,465	-234	-153

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
Proceeds from sale of property, plant and equipment	12,478	12,478	3,338	0	0
Loan receivable repayment received	1,306	1,306	864	864	91
Total receipts from investing activities	13,784	13,784	4,202	864	91
Payments					
Purchase of property, plant and equipment	36,615	36,615	9,280	1,226	1,189
Loans receivable provided	2,687	2,687	1,986	1,963	1,964
Total payments from investing activities	39,302	39,302	11,266	3,189	3,153
Net cash inflows/(outflows) from investing activities	-25,518	-25,518	-7,064	-2,325	-3,062
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Capital injections	32,548	50,724	9,625	3,189	3,153
Total receipts from financing activities	32,548	50,724	9,625	3,189	3,153
Payments					
Distributions to Government	2,136	2,136	9	0	0
Repayment of lease liabilities – principal	675	675	675	675	675
Total payments from financing activities	2,811	2,811	684	675	675
Net cash inflows/(outflows) from financing activities	29,737	47,913	8,941	2,514	2,478
Net increase/(decrease) in cash and cash equivalents	1,957	1,957	-588	-45	-737
Cash and cash equivalents at the beginning of the reporting period	46,250	44,417	46,374	45,727	45,623
Cash and cash equivalents at the end of the reporting period	58,159	46,374	45,727	45,623	44,827

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Table 128: Environment, Planning and Sustainable Development Directorate: Revised Statement of Income and Expenses on Behalf of the Territory (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Payment for Expenses on Behalf of the Territory	2,194	2,394	2,534	2,579	2,621
Taxes, licences, fees and fines	13,348	13,348	13,808	14,252	14,883
Land revenue	15,206	10,108	11,996	26,689	19,993
Interest revenue	1,163	1,163	863	1,155	1,155
Total income	31,911	27,013	29,201	44,675	38,652
Expenses					
Employee expenses	1,074	1,107	1,119	1,152	1,185
Supplies and services	733	733	848	844	836
Depreciation and amortisation	7	7	7	7	7
Grants and purchased services	564	564	579	593	609
Other expenses	2,179	2,179	2,234	2,220	2,259
Transfer expenses	27,363	22,442	24,432	39,875	33,772
Total expenses	31,920	27,032	29,219	44,691	38,668
Operating result	-9	-19	-18	-16	-16
Total comprehensive result	-9	-19	-18	-16	-16

Table 129: Environment, Planning and Sustainable Development Directorate: Revised Statement of Assets and Liabilities on behalf of the Territory (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	9,877	4,384	4,351	4,318	4,285
Receivables	20,951	5,855	6,129	6,403	6,677
Inventories	14,397	13,422	13,422	13,422	13,422
Total current assets	45,225	23,661	23,902	24,143	24,384
Non-current assets					
Receivables	17,375	19,328	19,434	19,540	19,646
Investments	6,066	10,716	10,716	10,716	10,716
Property, plant and equipment	57,491	51,905	51,898	51,891	51,884
Total non-current assets	80,932	81,949	82,048	82,147	82,246
TOTAL ASSETS	126,157	105,610	105,950	106,290	106,630
Current liabilities					
Payables and contract liabilities	1,614	315	542	769	996
Employee benefits	403	235	250	262	275
Revenue received in advance	31,924	10,664	10,669	10,674	10,679
Total current liabilities	33,941	11,214	11,461	11,705	11,950
Non-current liabilities					
Payables and contract liabilities	222	111	222	333	444
Employee benefits	24	27	27	28	28
Other liabilities	12,993	19,221	19,221	19,221	19,221
Total non-current liabilities	13,239	19,359	19,470	19,582	19,693
TOTAL LIABILITIES	47,180	30,573	30,931	31,287	31,643
NET ASSETS	78,977	75,037	75,019	75,003	74,987
Equity					
Accumulated funds	41,923	42,081	42,063	42,047	42,031
Asset revaluation surplus	37,054	32,956	32,956	32,956	32,956
TOTAL EQUITY	78,977	75,037	75,019	75,003	74,987

Table 130: Environment, Planning and Sustainable Development Directorate: Revised Statement of Changes in Equity on behalf of the Territory (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	41,932	42,100	42,081	42,063	42,047
Opening asset revaluation reserve	37,054	32,956	32,956	32,956	32,956
Balance at the start of the reporting period	78,986	75,056	75,037	75,019	75,003
Comprehensive income					
Operating result	-9	-19	-18	-16	-16
Total comprehensive result	-9	-19	-18	-16	-16
Closing equity					
Closing accumulated funds	41,923	42,081	42,063	42,047	42,031
Closing asset revaluation reserve	37,054	32,956	32,956	32,956	32,956
Balance at the end of the reporting period	78,977	75,037	75,019	75,003	74,987

Table 131: Environment, Planning and Sustainable Development Directorate: Revised Statement of Cash Flows on behalf of the Territory (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Payments for Expenses on Behalf of the Territory	2,194	2,394	2,534	2,579	2,621
Taxes, licences, fees and fines	13,348	13,348	13,808	14,252	14,883
Interest receipts	1,163	1,163	863	1,155	1,155
Land sales	9,799	4,701	6,589	21,282	14,586
Goods and Services Tax collected from customers	172	172	172	172	172
Other	5,407	5,407	5,407	5,407	5,407
Total receipts from operating activities	32,083	27,185	29,373	44,847	38,824
Payments					
Employee	1,072	1,095	1,108	1,143	1,176
Supplies and services	933	933	1,048	1,044	1,036
Grants and purchased services	564	564	579	593	609
Transfer of Territory receipts to the ACT Government	27,363	22,442	24,432	39,875	33,772
Goods and Services Tax paid to the Australian Taxation Office	5	5	5	5	5
Other	2,179	2,179	2,234	2,220	2,259
Total payments from operating activities	32,116	27,218	29,406	44,880	38,857
Net cash inflows/(outflows) from operating activities	-33	-33	-33	-33	-33
Net increase/(decrease) in cash and cash equivalents	-33	-33	-33	-33	-33
Cash and cash equivalents at the beginning of the reporting period	9,910	4,417	4,384	4,351	4,318
Cash and cash equivalents at the end of the reporting period	9,877	4,384	4,351	4,318	4,285

Table 132: Output Class 1: Statutory Planning Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	17,486	17,766	18,181	18,794	19,303
Sale of goods and services from contracts with customers	3,030	3,030	3,139	3,243	3,354
Grants and contributions revenue	1,717	1,717	1,721	1,727	1,734
Total income	22,233	22,513	23,041	23,764	24,391
Expenses					
Employee expenses	14,787	15,093	15,525	16,104	16,587
Supplies and services	6,067	6,067	6,217	6,373	6,459
Depreciation and amortisation	265	265	365	117	117
Other expenses	438	438	453	463	523
Total ordinary expenses	21,557	21,863	22,560	23,057	23,686
Operating result	676	650	481	707	705

Table 133: Output Class 2: Environment Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	83,530	84,788	77,881	75,606	76,622
Sale of goods and services from contracts with customers	6,643	7,643	6,836	7,033	7,234
Grants and contributions revenue	5,015	5,298	4,920	1,630	1,646
Interest revenue	93	93	94	95	96
Other income	6,002	6,002	733	752	774
Total income	101,283	103,824	90,464	85,116	86,372
Expenses					
Employee expenses	53,306	54,664	55,009	54,403	55,498
Supplies and services	36,675	37,216	29,735	26,660	26,784
Depreciation and amortisation	7,435	8,435	7,378	7,694	7,700
Grants and purchased services	1,683	1,683	1,746	1,805	1,850
Cost of goods sold	3,008	3,508	3,008	3,008	3,008
Borrowing costs	44	44	33	33	33
Other expenses	272	272	237	186	193
Transfer expenses	139	139	140	140	141
Total ordinary expenses	102,562	105,961	97,286	93,929	95,207
Operating result	-1,279	-2,137	-6,822	-8,813	-8,835

Table 134: Output Class 3: Climate Change and Energy Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	37,691	38,059	25,886	22,311	20,615
Sale of goods and services from contracts with customers	2,179	2,179	2,234	2,220	2,259
Grants and contributions revenue	6,482	6,482	977	983	988
Right to receive Large-scale Generation Certificates	96,441	126,559	0	0	0
Other income	352	352	356	363	372
Total income	143,145	173,631	29,453	25,877	24,234
Expenses					
Employee expenses	16,627	17,021	14,561	12,594	12,359
Supplies and services	19,507	19,507	12,024	10,723	10,267
Depreciation and amortisation	37	37	8	1	1
Grants and purchased services	6,468	6,468	3,586	2,663	1,517
Large-scale Generation Certificates	96,441	126,559	0	0	0
Other expenses	1,823	1,823	1,834	1,895	2,005
Total ordinary expenses	140,903	171,415	32,013	27,876	26,149
Operating result	2,242	2,216	-2,560	-1,999	-1,915

Table 135: Output Class 4: Development and Implementation Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	11,646	12,172	10,095	9,636	19,500
Grants and contributions revenue	261	261	104	106	107
Total income	11,907	12,433	10,199	9,742	19,607
Expenses					
Employee expenses	5,874	5,997	6,185	6,329	6,530
Supplies and services	5,284	5,674	3,467	3,198	12,860
Depreciation and amortisation	4	4	171	168	168
Grants and purchased services	600	600	605	279	279
Total ordinary expenses	11,762	12,275	10,428	9,974	19,837
Operating result	145	158	-229	-232	-230

Table 136: Output Class 5: Loose-Fill Asbestos Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	2,105	2,120	1,051	0	0
Gains on loose-fill asbestos	2,136	4,707	9	0	0
Total income	4,241	6,827	1,060	0	0
Expenses					
Employee expenses	1,074	1,089	562	0	0
Supplies and services	714	714	436	0	0
Grants and purchased services	10	10	0	0	0
Other expenses	307	307	53	0	0
Total ordinary expenses	2,105	2,120	1,051	0	0
Operating result	2,136	4,707	9	0	0

Table 137: Output Class 6: Planning and Urban Policy Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	17,075	17,058	15,358	12,459	12,413
Grants and contributions revenue	165	165	152	154	157
Total income	17,240	17,223	15,510	12,613	12,570
Expenses					
Employee expenses	9,587	9,691	9,777	8,358	8,635
Supplies and services	6,921	6,809	5,088	3,650	3,314
Depreciation and amortisation	2	2	2	968	968
Grants and purchased services	2	2	0	0	0
Other expenses	635	635	637	631	647
Total ordinary expenses	17,147	17,139	15,504	13,607	13,564
Operating result	93	84	6	-994	-994

HOUSING ACT

Table 138: Revised Output Classes – Total Cost and Controlled Recurrent Payments (CRP) (\$'000)

	Total Cost 2022-23 Original Budget	Total Cost Variation	Total Cost 2022-23 Revised Budget	CRP 2022-23 Original Budget	CRP Variation	CRP 2022-23 Revised Budget
Output Class 1:						
Social Housing Services						
Social Housing Services	264,760	19,504	284,264	61,543	4,141	65,684
Total	264,760	19,504	284,264	61,543	4,141	65,684

Note:

1. Revised total cost includes depreciation and amortisation of \$65.858 million.

Accountability Indicators

Table 139: Accountability Indicators

Output Class 1	2022-23 Published Targets	2022-23 Revised Targets
Social Housing Services		
Output 1.1: Social Housing Services		
f. Average cost per dwelling of public housing ¹	\$19,876	\$21,207

Note:

1. The 2022-23 revised target for Average cost per dwelling of public housing (indicator f) is \$21,207. This increase is reflective of an increase in costs in the revised Budget, particularly depreciation, employee expenses and grants and purchased services.

Changes to Appropriation

Table 140: Changes to Appropriation – Controlled Recurrent Payments (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	61,543	53,462	53,563	54,213
2nd Appropriation				
Community support and connectedness - Expansion of the Onelink programs	2,600	0	0	0
Technical Adjustments				
Commonwealth Grant Adjustments	1,541	1,948	2,169	2,362
2022-23 Revised Budget	65,684	55,410	55,732	56,575

Revised changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation Bill 2022-2023 (No. 2)*.

Financial Statements – Controlled (PTE)

Table 141: Housing ACT: Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	61,543	65,684	55,410	55,732	56,575
Sale of goods and services from contracts with customers	89,754	89,754	92,435	93,359	93,359
Interest revenue	956	2,902	332	32	32
Other income	17,272	17,272	7,038	5,536	5,427
Total income	169,525	175,612	155,215	154,659	155,393
Expenses					
Employee expenses	38,748	39,762	40,840	42,022	43,208
Supplies and services	117,701	117,701	124,372	127,494	131,179
Depreciation and amortisation	51,509	65,858	51,440	51,439	51,343
Grants and purchased services	33,098	37,239	29,207	29,177	29,270
Borrowing costs	1,820	1,820	1,636	1,463	1,301
Other expenses	21,884	21,884	5,596	5,693	5,699
Total expenses	264,760	284,264	253,091	257,288	262,000
Operating result	-95,235	-108,652	-97,876	-102,629	-106,607
Other comprehensive income					
<i>Items that will not be reclassified subsequently to profit and loss</i>					
Increase/(decrease) in the asset revaluation surplus	10,935	21,284	106,684	36,911	49,051
Total other comprehensive result	10,935	21,284	106,684	36,911	49,051
Total comprehensive result	-84,300	-87,368	8,808	-65,718	-57,556

Table 142: Housing ACT: Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	47,879	73,645	25,430	24,115	22,418
Receivables	11,793	12,354	11,875	11,327	10,779
Assets held for sale	20,958	38,467	26,053	20,733	17,509
Other assets	633	940	940	940	940
Total current assets	81,263	125,406	64,298	57,115	51,646
Non-current assets					
Receivables	256	152	155	158	161
Property, plant and equipment	8,746,462	8,344,466	8,431,020	8,380,791	8,337,152
Investment properties	6,843	7,299	7,305	7,311	7,317
Intangible assets	345	344	197	50	0
Capital works in progress	74,020	104,603	98,888	93,173	87,458
Total non-current assets	8,827,926	8,456,864	8,537,565	8,481,483	8,432,088
TOTAL ASSETS	8,909,189	8,582,270	8,601,863	8,538,598	8,483,734
Current liabilities					
Payables and contract liabilities	9,891	25,097	25,017	24,870	24,723
Borrowings	3,865	3,865	3,593	3,321	3,049
Lease liabilities	0	129	129	129	129
Employee benefits	10,705	11,287	12,133	13,209	14,506
Other liabilities	5,329	0	0	0	0
Total current liabilities	29,790	40,378	40,872	41,529	42,407
Non-current liabilities					
Borrowings	32,367	32,367	28,774	25,181	21,588
Lease liabilities	67	307	240	240	240
Employee benefits	620	684	733	798	877
Other provisions	250	251	257	263	269
Total non-current liabilities	33,304	33,609	30,004	26,482	22,974
TOTAL LIABILITIES	63,094	73,987	70,876	68,011	65,381
NET ASSETS	8,846,095	8,508,283	8,530,987	8,470,587	8,418,353
Equity					
Accumulated funds	1,970,975	2,028,013	1,966,033	1,890,722	1,811,437
Asset revaluation surplus	6,875,120	6,480,270	6,564,954	6,579,865	6,606,916
TOTAL EQUITY	8,846,095	8,508,283	8,530,987	8,470,587	8,418,353

Table 143: Housing ACT: Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	1,930,006	2,000,461	2,028,013	1,966,033	1,890,722
Opening asset revaluation reserve	6,886,185	6,480,986	6,480,270	6,564,954	6,579,865
Balance at the start of the reporting period	8,816,191	8,481,447	8,508,283	8,530,987	8,470,587
Comprehensive income					
Operating result	-95,235	-108,652	-97,876	-102,629	-106,607
Increase/(decrease) in the asset revaluation surplus	10,935	21,284	106,684	36,911	49,051
Total comprehensive income	-84,300	-87,368	8,808	-65,718	-57,556
Transfer to/from accumulated funds	22,000	22,000	22,000	22,000	22,000
Movement in asset revaluation reserve	-22,000	-22,000	-22,000	-22,000	-22,000
Total movement in reserves	0	0	0	0	0
Transactions involving owners affecting accumulated funds					
Capital injections	114,204	114,204	13,896	5,318	5,322
Total Transactions involving owners affecting accumulated funds	114,204	114,204	13,896	5,318	5,322
Closing equity					
Closing accumulated funds	1,970,975	2,028,013	1,966,033	1,890,722	1,811,437
Closing asset revaluation reserve	6,875,120	6,480,270	6,564,954	6,579,865	6,606,916
Balance at the end of the reporting period	8,846,095	8,508,283	8,530,987	8,470,587	8,418,353

Table 144: Housing ACT: Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Controlled Recurrent Payments	61,543	65,684	55,410	55,732	56,575
Sale of goods and services from contracts with customers	88,586	88,586	91,235	92,139	92,139
Interest receipts	956	2,902	332	32	32
Goods and Services Tax input tax credits from the Australian Taxation Office	5,100	12,300	10,000	7,500	7,000
Goods and Services Tax collected from customers	40	40	40	40	40
Other	3,967	3,967	3,385	3,550	3,694
Total receipts from operating activities	160,192	173,479	160,402	158,993	159,480
Payments					
Employee	38,590	39,500	40,126	41,062	42,013
Supplies and services	117,967	117,967	124,639	127,761	131,446
Grants and purchased services	32,964	37,105	29,073	29,043	29,136
Borrowing costs	1,814	1,814	1,630	1,457	1,295
Goods and Services Tax paid to the Australian Taxation Office	40	40	40	40	40
Goods and Services Tax paid to suppliers	5,100	12,300	10,000	7,500	7,000
Other	248	248	254	260	266
Total payments from operating activities	196,723	208,974	205,762	207,123	211,196
Net cash inflows/(outflows) from operating activities	-36,531	-35,495	-45,360	-48,130	-51,716
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
Proceeds from sale of property, plant and equipment	103,085	103,085	158,904	100,504	85,860
Proceeds from sale/maturity of investments	184	184	184	184	184
Total receipts from investing activities	103,269	103,269	159,088	100,688	86,044
Payments					
Purchase of capital works in progress	246,039	246,039	171,859	55,209	37,365
Total payments from investing activities	246,039	246,039	171,859	55,209	37,365
Net cash inflows/(outflows) from investing activities	-142,770	-142,770	-12,771	45,479	48,679

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Capital injections	114,204	114,204	13,896	5,318	5,322
Proceeds from borrowings	776	776	790	806	806
Total receipts from financing activities	114,980	114,980	14,686	6,124	6,128
Payments					
Repayment of borrowings	4,947	4,947	4,759	4,777	4,777
Repayment of lease liabilities – principal	103	103	11	11	11
Total payments from financing activities	5,050	5,050	4,770	4,788	4,788
Net cash inflows/(outflows) from financing activities	109,930	109,930	9,916	1,336	1,340
Net increase/(decrease) in cash and cash equivalents	-69,371	-68,335	-48,215	-1,315	-1,697
Cash and cash equivalents at the beginning of the reporting period	117,250	141,980	73,645	25,430	24,115
Cash and cash equivalents at the end of the reporting period	47,879	73,645	25,430	24,115	22,418

INDEPENDENT COMPETITION AND REGULATORY COMMISSION

Changes to Appropriation

Table 145: Changes to Appropriation – Controlled Recurrent Payments (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	598	514	629	648
2nd Appropriation				
Enterprise Agreement Bargaining and Pay Offer	35	44	83	118
Technical Adjustments				
Revised Indexation Parameters	0	-1	-1	-1
Energy Industry Levy Appropriation	0	23	291	327
2022-23 Revised Budget	633	580	1,002	1,092

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation Bill 2022-2023 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 146: Independent Competition and Regulatory Commission: Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	598	633	580	1,002	1,092
Taxes, licences, fees and fines	405	238	436	549	565
Sale of goods and services from contracts with customers	871	1,154	962	0	0
Grants and contributions revenue	448	450	461	472	484
Interest revenue	15	15	15	15	15
Total income	2,337	2,490	2,454	2,038	2,156
Expenses					
Employee expenses	1,650	1,784	1,898	1,989	2,077
Superannuation expenses	553	531	335	341	380
Total expenses	2,203	2,315	2,233	2,330	2,457
Operating result	134	175	221	-292	-301
Total comprehensive result	134	175	221	-292	-301

Table 147: Independent Competition and Regulatory Commission: Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and Investments	1,952	2,293	2,521	2,235	1,939
Receivables	244	76	95	114	133
Other assets	0	2	2	2	2
Total current assets	2,196	2,371	2,618	2,351	2,074
TOTAL ASSETS	2,196	2,371	2,618	2,351	2,074
Current liabilities					
Payables and contract liabilities	99	98	99	100	101
Employee benefits	416	508	528	546	563
Total current liabilities	515	606	627	646	664
Non-current liabilities					
Employee benefits	21	13	18	24	30
Total non-current liabilities	21	13	18	24	30
TOTAL LIABILITIES	536	619	645	670	694
NET ASSETS	1,660	1,752	1,973	1,681	1,380
Equity					
Accumulated funds	1,660	1,752	1,973	1,681	1,380
TOTAL EQUITY	1,660	1,752	1,973	1,681	1,380

Table 148: Independent Competition and Regulatory Commission: Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	1,526	1,577	1,752	1,973	1,681
Balance at the start of the reporting period	1,526	1,577	1,752	1,973	1,681
Comprehensive income					
Operating result	134	175	221	-292	-301
Total comprehensive result	134	175	221	-292	-301
Closing equity					
Closing accumulated funds	1,660	1,752	1,973	1,681	1,380
Balance at the end of the reporting period	1,660	1,752	1,973	1,681	1,380

Table 149: Independent Competition and Regulatory Commission: Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Controlled Recurrent Payments	598	633	580	1,002	1,092
Taxes, licences, fees and fines	405	238	436	549	565
Sale of goods and services from contracts with customers	871	1,154	962	0	0
Interest receipts	15	15	15	15	15
Goods and Services Tax input tax credits from the Australian Taxation Office	45	45	45	45	45
Other	436	438	449	460	472
Total receipts from operating activities	2,370	2,523	2,487	2,071	2,189
Payments					
Employee	1,659	1,789	1,896	1,988	2,077
Supplies and services	581	559	363	369	408
Total payments from operating activities	2,240	2,348	2,259	2,357	2,485
Net cash inflow/(outflow) from operating activities	130	175	228	-286	-296
Net increase/(decrease) in cash and cash equivalents	130	175	228	-286	-296
Cash at the beginning of the reporting period	1,822	2,118	2,293	2,521	2,235
Cash at the end of the reporting period	1,952	2,293	2,521	2,235	1,939

JUSTICE AND COMMUNITY SAFETY DIRECTORATE

Output Classes

Table 150: Revised Output Classes – Total Cost and Controlled Recurrent Payments (CRP) (\$'000)

	Total Cost 2022-23 Original Budget	Total Cost Variation	Total Cost 2022-23 Revised Budget	CRP 2022-23 Original Budget	CRP Variation	CRP 2022-23 Revised Budget
Output Class 1:						
Justice Services						
Output 1.1: Policy Advice and Justice Programs	32,416	2,293	34,709	31,261	2,641	33,902
Output 1.2: Legal Services to Government	21,322	3,015	24,337	12,999	498	13,497
Output 1.3: Legislative Drafting and Publishing Services	6,554	92	6,646	4,915	233	5,148
Output 1.4: Public Prosecutions	16,439	1,376	17,815	15,763	1,290	17,053
Output 1.5: Protection of Rights	16,336	2,454	18,790	15,687	984	16,671
Total	93,067	9,230	102,297	80,625	5,646	86,271
Output Class 2:						
Corrective Services						
Output 2.1: Corrective Services	123,876	-3,566	120,310	111,237	-3,323	107,914
Total	123,876	-3,566	120,310	111,237	-3,323	107,914
Output Class 3:						
Courts and Tribunal						
Output 3.1: Courts and Tribunal	82,748	6,416	89,164	62,328	5,419	67,747
Total	82,748	6,416	89,164	62,328	5,419	67,747
Output Class 4:						
Emergency Services						
Output 4.1: Emergency Services	193,267	4,303	197,570	163,248	3,146	166,394
Total	193,267	4,303	197,570	163,248	3,146	166,394

Table 151: Revised Output Classes – Total Cost and Payment for Expenses on Behalf of the Territory (EBT) (\$'000)

	Total Cost 2022-23 Original Budget	Total Cost Variation	Total Cost 2022-23 Revised Budget	EBT 2022-23 Original Budget	EBT Variation	EBT 2022-23 Revised Budget
Output Class EBT						
ACT Policing						
EBT 1: ACT Policing	206,428	676	207,104	203,229	676	203,905
Total	206,428	676	207,104	203,229	676	203,905

Accountability Indicators

There are no changes in accountability indicators resulting from the supplementary appropriation.

Changes to Appropriation

Table 152: Changes to Appropriation – Controlled Recurrent Payments (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	417,438	412,916	409,256	402,281
2nd Appropriation				
Accommodation for the Aboriginal and Torres Strait Islander Children and Young People Commissioner	40	107	111	114
Board of Inquiry	4,300	0	0	0
Community support and connectedness – Community Sector Indexation	166	248	325	407
Enterprise Agreement Bargaining and Pay Offer	6,633	8,623	15,535	21,353
Improving equity in the justice system – Supporting victims of crime through the PAVER Review recommendations	192	779	387	257
Rent Relief Fund	170	630	0	0
Responding to Recommendation 15 in the final report from the Sexual Assault Prevention and Response Steering Committee	1,857	0	0	0
Well-prepared emergency services – Essential equipment for severe weather events	290	305	59	60
Well-prepared emergency services – Upgrading the Emergency Service Agency’s ICT strategy and systems	75	200	0	0
2022-23 Budget Review Technical Adjustments				
Commonwealth Grants – Australian Fire Danger Rating System	310	0	0	0
Commonwealth Grants – Countering Violent Extremism	150	150	150	0
Commonwealth Grants – Preventing harm in Australian prisons and other places of detention (OPCAT)	-1	0	0	0
Termination – Training ACT Government Frontline workers to respond to family violence	0	-26	-26	-26
Revised Indexation Parameters	0	-66	-68	-71
Transfer				
Funding transfer from CSD to JACS – Family Violence Safety Action Program	0	1,508	1,528	0
Revised Funding Profile				
Independent facilitation of a Restorative Coronial Reform process	-130	130	0	0
Justice Housing Program	-970	970	0	0
More Support for families and inclusion – Providing safe alternatives to remand	-1,894	1,894	0	0

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Well prepared emergency services – Improving safety at police emergency services and corrections facilities	-300	300	0	0
2022-23 Revised Budget	428,326	428,668	427,257	424,375

Table 153: Changes to Appropriation – Expenses on Behalf of the Territory (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	227,941	228,224	228,594	229,355
2nd Appropriation				
ACT Policing Enterprise Agreement Increase	167	1,648	1,648	1,648
Responding to Recommendation 15 in the final report from the Sexual Assault Prevention and Response Steering Committee	314	0	0	0
Sexual Assault Prevention and Response Steering Committee’s final report (Phase 1) – Responding to Recommendation 15	245	979	0	0
Victims of Crime Financial Payments	8,500	0	0	0
2022-23 Budget Review Technical Adjustments				
Revised Indexation Parameters	0	-22	-22	-23
Revised Funding Profile				
More support for families and inclusion – Implementing the Commonwealth Redress Scheme for Institutional Child and Sexual Abuse	-3,344	1,344	1,000	1,000
Well-prepared emergency services – Maintaining ACTP radio communication capability	-50	50	0	0
2022-23 Revised Budget	233,773	232,223	231,220	231,980

Table 154: Changes to Appropriation – Capital Injections, Controlled (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	36,417	48,732	18,821	8,552
2nd Appropriation				
Accommodation for the Aboriginal and Torres Strait Islander Children and Young People Commissioner	176	529	0	0
Well-prepared emergency services – Essential equipment for severe weather events	50	0	0	0
Well-prepared emergency services – Upgrading the Emergency Service Agency’s ICT strategy and systems	229	635	0	0
2022-23 Budget Review Technical Adjustment				
Better Infrastructure Fund	-25	0	0	0
Savings				
Establishment of the Aboriginal and Torres Strait Islander Children’s Commissioner	-25	0	0	0
Revised Funding Profile				
Improving infrastructure and wellbeing at the Alexander Maconochie Centre	2,000	-500	-1,500	0
More ACT Fire & Rescue Staff and Construction of Acton Station	-2,500	2,500	0	0
Upgrading essential services at the Alexander Maconochie Centre	-386	386	0	0
Upgrading the ACT State Emergency Service's Majura Unit facility	-1,458	1,458	0	0
Well-prepared emergency services – ACT Ambulance Service modernisation	-500	500	0	0
Well-prepared emergency services – Gungahlin Joint Emergency Service Centre	-150	150	0	0
Well-prepared emergency services – Planning for the new Molonglo Valley joint emergency services station	-197	197	0	0
2022-23 Revised Budget	33,631	54,587	17,321	8,552

Summary of Revised 2022-23 Infrastructure Program

Table 155: Revised 2022-23 Justice and Community Safety Directorate Infrastructure Program (\$'000)

Project	Total Project Value ¹	2022-23	2023-24	2024-25	2025-26	Four year investment	Physical completion date
Capital works program							
New works							
Accommodation for the Aboriginal and Torres Strait Islander Children and Young People Commissioner	733	176	529	0	0	705	Jun-24
ESA Vehicle Replacement Program	675	106	375	168	0	649	Jun-25
Implementing recommendations of A new future for custodial services ACT Corrective Services Blueprint for Change	433	433	0	0	0	433	Jun-23
Supporting the ACAT's energy and water financial assistance program	633	449	184	0	0	633	Jun-24
Well-prepared emergency services - ACT Ambulance Service modernisation	2,970	840	2,130	0	0	2,970	Jun-24
Well-prepared emergency services - Essential equipment for severe weather events	50	50	0	0	0	50	Jun-23
Well-prepared emergency services - Planning for the new Molonglo Valley joint emergency services station	967	223	707	0	0	930	Jun-24
Well-prepared emergency services - Upgrading the Emergency Services Agency's ICT strategy and systems	735	964	635	0	0	1,599	Jun-24
Total new works		3,241	4,560	168	0	7,969	
Works in progress							
ACT Law Courts upgrades ³	350	50	0	0	0	50	Dec-22
Alexander Maconochie Centre Detainee industries and activities enforcement project ³	54,090	116	0	0	0	116	Aug-22
Better Government – New Jury Management System	780	142	0	0	0	142	Jun-23
Better support when it matters – More frontline firefighters – Second crew at Ainslie Station ³	576	514	0	0	0	514	Dec-22
Courts Public Private Partnership	10,925	549	0	0	0	549	Feb-23
Delivering better facilities for ACT Policing	9,049	3,630	0	0	0	3,630	Jun-23

Project	Total Project Value¹	2022-23	2023-24	2024-25	2025-26	Four year investment	Physical completion date
Emergency Services Agency critical ICT investment ³	550	264	0	0	0	264	Sep-22
ESA Urban Search and Rescue and Chemical, Biological, Radiological and Nuclear Equipment Replacement	ongoing	261	111	111	111	594	ongoing
ESA Vehicle Replacement Program	ongoing	8,025	6,653	5,890	3,000	23,568	ongoing
Improving infrastructure and wellbeing at the Alexander Maconochie Centre	5,294	3,736	1,000	0	0	4,736	Jun-24
Management and remediation of firefighting substances at the stations	2,249	736	500	0	0	1,236	Jun-24
Modernising the ACT Ambulance Service	640	554	0	0	0	554	Jun-23
More ACT Fire & Rescue Staff and Construction of Acton Station ²	45,186	2,915	29,005	6,000	0	37,920	Jun-24
More services for our suburbs - Enhancing Our Bushfire Preparedness ⁴	527	15	0	0	0	15	Jun-23
More support for families and inclusion – Commencing operations of the Drug and Alcohol Court ³	961	591	0	0	0	591	Jun-22
More support for the ACT Civil and Administrative Tribunal ³	6,237	764	0	0	0	764	Aug-22
New stations for ACT Ambulance Service and ACT Fire & Rescue	939	385	0	0	0	385	Mar-23
Relocating ACT Policing's Traffic Operations Centre	7,178	2,093	0	0	0	2,093	Jan-23
Strengthening bushfire preparedness	226	17	0	0	0	17	Jun-23
Strengthening Emergency Services – Territory Radio Network upgrade – Phases 2 and 3	14,605	125	0	0	0	125	Jun-23
Upgrading essential services at the Alexander Maconochie Centre	6,247	3,335	1,386	0	0	4,721	Jun-24
Upgrading the ACT State Emergency Service's Majura Unit facility	1,932	0	1,458	0	0	1,458	Jun-24
Well-prepared emergency services – Improving safety at police, emergency services and corrections facilities	1,658	1,208	300	0	0	1,508	Jun-24
Well-prepared emergency services – Gungahlin Joint Emergency Service Centre	8,227	1,013	6,561	48	0	7,622	Sep-24

Project	Total Project Value ¹	2022-23	2023-24	2024-25	2025-26	Four year investment	Physical completion date
Well-prepared emergency services – Maintaining ACT Policing radio communication capability	500	450	50	0	0	500	Sep-23
Well-prepared emergency services – Remediating hazardous materials around the former West Belconnen ACT Fire & Rescue Station	916	516	0	0	0	516	Jun-23
Well-prepared emergency services – Strengthening ICT infrastructure	1,710	1,710	0	0	0	1,710	Jun-23
Total works in progress		33,714	47,024	12,049	3,111	95,898	
Better Infrastructure Fund							
Directorate	ongoing	1,679	1,747	1,790	1,835	7,051	ongoing
Territorial	ongoing	299	306	314	322	1,241	ongoing
Total Better Infrastructure Fund		1,978	2,053	2,104	2,157	8,292	
Total Infrastructure Program		38,933	53,637	14,321	5,268	112,159	
Public Private Partnership							
Courts PPP	ongoing	2,836	3,073	3,329	3,606	12,844	

Notes:

1. Total project value includes expenditure to date, future years funding and resources received free of charge. Financial years are appropriation only, excluding resources received free of charge.
2. Total project value includes salary costs of \$4.869m for ACT Fire & Rescue staff.
3. These projects are physically complete.
4. Total project value relates to Specialist Intelligence Gathering Capability only.

Revised changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation Bill 2022-2023 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 156: Justice and Community Safety: Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	417,438	428,326	428,668	427,257	424,375
Sale of goods and services from contracts with customers	21,455	23,955	22,272	22,914	23,574
Grants and contributions revenue	5,884	5,884	5,795	4,871	4,946
Other revenue	12,947	15,220	12,744	13,191	13,656
Total income	457,724	473,385	469,479	468,233	466,551
Expenses					
Employee expenses	301,387	314,043	321,788	331,453	335,592
Supplies and services	129,871	133,692	123,119	116,738	116,664
Depreciation and amortisation	34,087	33,808	35,533	36,474	35,048
Grants and purchased services	12,982	13,167	13,451	9,932	4,375
Borrowing costs	12,168	12,168	11,932	11,675	11,398
Other expenses	2,463	2,463	2,468	2,473	2,476
Total expenses	492,958	509,341	508,291	508,745	505,553
Operating result	-35,234	-35,956	-38,812	-40,512	-39,002
Other comprehensive income					
Increase/(decrease) in the asset revaluation surplus	-600	-600	-13,550	-13,550	-13,550
Total other comprehensive result	-600	-600	-13,550	-13,550	-13,550
Total comprehensive result	-35,834	-36,556	-52,362	-54,062	-52,552

Table 157: Justice and Community Safety Directorate: Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	9,862	10,043	9,862	9,681	9,500
Receivables	11,004	12,770	11,807	10,844	9,881
Other assets	4,494	3,803	3,803	3,803	3,803
Total current assets	25,360	26,616	25,472	24,328	23,184
Non-current assets					
Property, plant and equipment	535,644	546,634	530,577	486,899	447,209
Intangible assets	19,474	29,334	32,967	35,689	39,323
Capital works in progress	18,057	5,514	22,676	29,402	24,547
Total non-current assets	573,175	581,482	586,220	551,990	511,079
TOTAL ASSETS	598,535	608,098	611,692	576,318	534,263
Current liabilities					
Payables and contract liabilities	12,192	16,018	17,848	19,678	21,508
Lease liabilities	3,747	3,970	4,219	4,468	4,737
Employee benefits	101,529	106,232	109,620	112,745	115,801
Other provisions	1,389	1,452	1,352	1,252	1,152
Total current liabilities	118,857	127,672	133,039	138,143	143,198
Non-current liabilities					
Borrowings	0	424	424	424	424
Lease liabilities	147,533	156,690	154,397	151,848	149,949
Employee benefits	4,238	4,388	4,259	4,147	4,012
Other provisions	8,649	13,598	12,022	10,946	9,870
Total non-current liabilities	160,420	175,100	171,102	167,365	164,255
TOTAL LIABILITIES	279,277	302,772	304,141	305,508	307,453
NET ASSETS	319,258	305,326	307,551	270,810	226,810
Equity					
Accumulated funds	228,266	214,042	229,817	206,626	176,176
Asset revaluation surplus	90,992	91,284	77,734	64,184	50,634
TOTAL EQUITY	319,258	305,326	307,551	270,810	226,810

Table 158: Justice and Community Safety Directorate: Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	227,083	216,367	214,042	229,817	206,626
Opening asset revaluation reserve	91,592	91,884	91,284	77,734	64,184
Balance at the start of the reporting period	318,675	308,251	305,326	307,551	270,810
Comprehensive income					
Operating result	-35,234	-35,956	-38,812	-40,512	-39,002
Increase/(decrease) in the asset revaluation reserve surplus	-600	-600	-13,550	-13,550	-13,550
Total comprehensive result	-35,834	-36,556	-52,362	-54,062	-52,552
Transactions involving owners affecting accumulated funds					
Capital injections	36,417	33,631	54,587	17,321	8,552
Total Transactions involving owners affecting accumulated funds	36,417	33,631	54,587	17,321	8,552
Closing equity					
Closing accumulated funds	228,266	214,042	229,817	206,626	176,176
Closing asset revaluation reserve	90,992	91,284	77,734	64,184	50,634
Balance at the end of the reporting period	319,258	305,326	307,551	270,810	226,810

Table 159: Justice and Community Safety Directorate: Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Controlled Recurrent Payments	417,438	428,326	428,668	427,257	424,375
Sale of goods and services from contracts with customers	20,224	22,724	21,050	21,700	22,369
Goods and Services Tax input tax credits from the Australian Taxation Office	13,788	13,788	13,788	13,788	13,788
Goods and Services Tax collected from customers	1,570	1,570	1,570	1,570	1,570
Other	16,284	18,557	16,182	16,623	17,161
Total receipts from operating activities	469,304	484,965	481,258	480,938	479,263
Payments					
Employee	299,392	311,047	317,547	327,458	331,689
Supplies and services	128,352	132,173	121,641	115,181	115,106
Grants and purchased services	12,982	13,167	13,451	9,932	4,375
Borrowing costs	12,397	12,397	12,161	11,904	11,627
Goods and Services Tax paid to the Australian Taxation Office	1,570	1,570	1,570	1,570	1,570
Goods and Services Tax paid to suppliers	13,800	13,800	13,800	13,800	13,800
Other	1,464	1,464	664	425	3,778
Total payments from operating activities	469,957	485,618	480,834	480,270	481,945
Net cash inflows/(outflows) from operating activities	-653	-653	424	668	-2,682
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
Purchase of property, plant and equipment	32,245	26,790	50,990	14,527	2,128
Purchase of land and intangibles	3,300	3,529	1,132	313	313
Total payments from investing activities	-35,545	-30,319	-52,122	-14,840	-2,441
Net cash inflows/(outflows) from investing activities	-35,545	-30,319	-52,122	-14,840	-2,441
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Capital injections	36,417	33,631	54,587	17,321	8,552
Total receipts from financing activities	36,417	33,631	54,587	17,321	8,552
Payments					
Repayment of lease liabilities – principal	400	2,840	3,070	3,330	3,610
Total payments from financing activities	400	2,840	3,070	3,330	3,610

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Net cash inflows/(outflows) from financing activities	36,017	30,791	51,517	13,991	4,942
Net increase/(decrease) in cash and cash equivalents	-181	-181	-181	-181	-181
Cash at the beginning of the reporting period	10,043	10,224	10,043	9,862	9,681
Cash at the end of the reporting period	9,862	10,043	9,862	9,681	9,500

Financial Statements – Territorial (GGS)

Table 160: Justice and Community Safety Directorate: Revised Statement of Income and Expenses on Behalf of the Territory (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Payment for Expenses on Behalf of the Territory	227,941	233,773	232,223	231,220	231,980
Sale of goods and services from contracts with customers	6,602	9,020	6,843	7,065	7,294
Grants and contributions revenue	359	359	19	1	0
Interest revenue	0	4,108	0	0	0
Other income	2,775	8,060	2,906	3,005	3,112
Total income	237,677	255,320	241,991	241,291	242,386
Expenses					
Employee expenses	2,893	2,893	3,046	3,075	3,112
Supplies and services	215,991	24,063	19,732	19,478	15,105
Depreciation and amortisation	3,199	3,199	3,262	3,505	3,362
Grants and purchased services	9,181	219,196	209,732	209,072	214,460
Other expenses	518	518	518	518	518
Transfer expenses	8,735	8,735	8,944	9,147	9,191
Total expenses	240,517	258,604	245,234	244,795	245,748
Operating result	-2,840	-3,284	-3,243	-3,504	-3,362
Total comprehensive result	-2,840	-3,284	-3,243	-3,504	-3,362

Table 161: Justice and Community Safety Directorate: Revised Statement of Assets and Liabilities on behalf of the Territory (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	224	17,225	17,225	17,225	17,225
Receivables	5,313	6,604	6,604	6,604	6,604
Total current assets	5,537	23,829	23,829	23,829	23,829
Property, plant and equipment	89,354	92,507	90,855	86,848	83,289
Capital works in process	6,477	5,200	5,382	6,214	6,733
TOTAL ASSETS	101,368	121,536	120,066	116,891	113,851
Current liabilities					
Payables and contract liabilities	6,731	8,002	8,002	8,002	8,002
Borrowings	62	64	64	64	64
Employee benefits	27	64	64	64	64
Other provisions	1,732	2,210	2,210	2,210	2,210
Other liabilities	0	6,457	6,457	6,457	6,457
Total current liabilities	8,552	16,797	16,797	16,797	16,797
Borrowings	207	139	139	139	139
Other provisions	14,284	13,129	13,129	13,129	13,129
TOTAL LIABILITIES	23,043	30,065	30,065	30,065	30,065
NET ASSETS	78,325	91,471	90,001	86,826	83,786
Equity					
Accumulated funds	40,862	56,719	55,249	52,074	49,034
Asset revaluation surplus	37,463	34,752	34,752	34,752	34,752
TOTAL EQUITY	78,325	91,471	90,001	86,826	83,786

Table 162: Justice and Community Safety Directorate: Revised Statement of Changes in Equity on behalf of the Territory (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	36,950	53,251	56,719	55,249	52,074
Opening asset revaluation reserve	37,463	34,752	34,752	34,752	34,752
Balance at the start of the reporting period	74,413	88,003	91,471	90,001	86,826
Comprehensive income					
Operating result	-2,840	-3,284	-3,243	-3,504	-3,362
Total comprehensive result	-2,840	-3,284	-3,243	-3,504	-3,362
Transactions involving owners affecting accumulated funds					
Capital injections	6,752	6,752	1,773	329	322
Total Transactions involving owners affecting accumulated funds	6,752	6,752	1,773	329	322
Closing equity					
Closing accumulated funds	40,862	56,719	55,249	52,074	49,034
Closing asset revaluation reserve	37,463	34,752	34,752	34,752	34,752
Balance at the end of the reporting period	78,325	91,471	90,001	86,826	83,786

Table 163: Justice and Community Safety Directorate: Revised Cash Flow Statement on behalf of the Territory (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Payment for Expenses on Behalf of the Territory	227,941	233,773	232,223	231,220	231,980
Sale of goods and services from contracts with customers	6,402	8,820	6,643	6,865	7,094
Interest receipts	0	4,108	0	0	0
Goods and Services Tax input tax credits from the Australian Taxation Office	483	483	483	483	483
Goods and Services Tax collected from customers	91	91	91	91	91
Other	2,775	8,060	2,906	3,005	3,112
Total receipts from operating activities	237,692	255,335	242,346	241,664	242,760
Payments					
Employee expenses	2,893	3,374	4,694	4,723	4,760
Supplies and services	215,991	221,457	219,691	218,574	219,381
Grants and purchased services	9,181	21,321	8,125	8,328	8,536
Transfer of Territory receipts to the ACT Government	9,049	9,049	9,258	9,461	9,505
Goods and Services Tax paid to the Australian Taxation Office	91	91	91	91	91
Goods and Services Tax paid to suppliers	483	483	483	483	483
Other	4	4	4	4	4
Total payments from operating activities	237,692	255,779	242,346	241,664	242,760
Net cash inflows/(outflows) from operating activities	0	-444	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
Purchase of property, plant and equipment	6,752	12,037	1,773	329	322
Total payments from investing activities	6,752	12,037	1,773	329	322
Net cash inflows/(outflows) from investing activities	-6,752	-12,037	-1,773	-329	-322
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Capital injections	6,752	6,752	1,773	329	322
Total receipts from financing activities	6,752	6,752	1,773	329	322
Net cash inflows/(outflows) from financing activities	6,752	6,752	1,773	329	322

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Net increase/(decrease) in cash and cash equivalents	0	-5,729	0	0	0
Cash and cash equivalents at the beginning of the reporting period	224	22,954	17,225	17,225	17,225
Cash and cash equivalents at the end of the reporting period	22	17,225	17,225	17,225	17,225

Table 164: Output Class 1: Justice Services Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	80,625	86,271	82,812	80,548	73,342
Sale of goods and services from contracts with customers	7,549	10,049	7,798	7,993	8,193
Grants and contributions revenue	1,302	1,205	1,230	1,254	1,305
Other income	1,719	2,898	1,188	1,234	1,281
Total income	91,195	100,423	93,028	91,029	84,121
Expenses					
Employee expenses	60,218	66,867	63,710	64,712	64,152
Supplies and services	20,398	22,454	18,510	17,177	16,193
Depreciation and amortisation	1,761	1,482	1,002	942	774
Grants and purchased services	10,666	11,470	10,292	8,578	2,994
Borrowing costs	14	14	14	14	14
Other expenses	10	10	10	10	12
Total ordinary expenses	93,067	102,297	93,538	91,433	84,139
Operating result	-1,872	-1,874	-510	-404	-18

Table 165: Output Class 2: Corrective Services Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	111,237	107,914	107,276	101,701	98,920
Grants and contributions revenue	1,559	984	785	805	839
Other income	68	68	66	68	69
Total income	112,864	108,966	108,127	102,574	99,828
Expenses					
Employee expenses	71,865	72,163	74,434	76,582	74,471
Supplies and services	39,074	36,139	32,155	26,197	25,855
Depreciation and amortisation	10,741	10,741	11,787	11,287	11,254
Grants and purchased services	2,123	1,194	3,079	1,276	1,306
Borrowing costs	28	28	28	28	28
Other expenses	45	45	46	48	50
Total ordinary expenses	123,876	120,310	121,529	115,418	112,964
Operating result	-11,012	-11,344	-13,402	-12,844	-13,136

Table 166: Output Class 3: Courts and Tribunal Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	62,328	67,747	61,471	61,912	62,276
Sale of goods and services from contracts with customers	1,115	1,115	1,154	1,186	1,219
Grants and contributions revenue	955	732	740	749	764
Other income	8,580	9,674	8,811	9,119	9,437
Total income	72,978	79,268	72,176	72,966	73,696
Expenses					
Employee expenses	37,042	39,835	36,839	37,578	37,719
Supplies and services	25,627	29,250	25,430	25,717	26,546
Depreciation and amortisation	8,026	8,026	8,043	8,170	8,260
Borrowing costs	12,048	12,048	11,812	11,555	11,278
Other expenses	5	5	5	5	5
Total ordinary expenses	82,748	89,164	82,129	83,025	83,808
Operating result	-9,770	-9,896	-9,953	-10,059	-10,112

Table 167: Output Class 4: Emergency Services Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	163,248	166,394	177,109	183,096	189,837
Sale of goods and services from contracts with customers	12,791	12,791	13,320	13,735	14,162
Grants and contributions revenue	2,068	2,963	3,040	2,063	2,038
Other income	2,580	2,580	2,679	2,770	2,869
Total income	180,687	184,728	196,148	201,664	208,906
Expenses					
Employee expenses	132,262	135,178	146,805	152,581	159,250
Supplies and services	44,772	45,849	47,024	47,647	48,070
Depreciation and amortisation	13,559	13,559	14,701	16,075	14,760
Grants and purchased services	193	503	80	78	75
Borrowing costs	78	78	78	78	78
Other expenses	2,403	2,403	2,407	2,410	2,409
Total ordinary expenses	193,267	197,570	211,095	218,869	224,642
Operating result	-12,580	-12,842	-14,947	-17,205	-15,736

LEGAL AID COMMISSION (ACT)

Changes to Appropriation

Table 168: Changes to Appropriation – Controlled Recurrent Payments (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	17,126	16,028	16,303	9,764
2nd Appropriation				
Enterprise Agreement Bargaining and Pay Offer	282	384	676	470
Technical Adjustments				
Additional Funding for Legal Aid Commissions to Support Court Reform	512	0	0	0
2022-23 Revised Budget	17,920	16,412	16,979	10,234

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation Bill 2022-2023 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 169: Legal Aid Commission (ACT): Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	17,126	17,920	16,412	16,979	10,234
Sale of goods and services from contracts with customers	2,645	2,703	829	870	789
Grants and contributions	581	581	512	516	519
Other income	98	98	100	102	104
Total income	20,451	21,303	17,854	18,468	11,647
Expenses					
Employee expenses	13,348	14,155	12,927	13,347	7,450
Supplies and services	6,373	6,449	4,849	4,948	3,497
Depreciation	1,231	1,231	1,118	1,062	1,062
Borrowing costs	228	228	273	249	224
Other expenses	30	30	30	30	30
Total expenses	21,210	22,093	19,197	19,636	12,263
Operating result	-759	-790	-1,343	-1,168	-616
Other comprehensive income					
Net effect of a change in accounting policy	863	863	0	0	0
Total comprehensive result	104	73	-1,343	-1,168	-616

Table 170: Legal Aid Commission (ACT): Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	8,092	9,017	8,154	7,397	7,140
Receivables	87	343	334	325	318
Other assets	186	180	180	180	180
Total current assets	8,365	9,540	8,668	7,902	7,638
Non-current assets					
Property, plant and equipment	8,834	8,747	7,679	6,667	5,655
Total non-current assets	8,834	8,747	7,679	6,667	5,655
TOTAL ASSETS	17,199	18,287	16,347	14,569	13,293
Current liabilities					
Payables and contract liabilities	269	793	793	793	793
Lease liabilities	998	994	980	967	967
Employee benefits	2,069	2,014	2,138	2,257	2,338
Other provisions	459	1,210	1,210	1,210	1,210
Other liabilities	52	0	0	0	0
Total current liabilities	3,847	5,011	5,121	5,227	5,308
Non-current liabilities					
Lease liabilities	6,947	5,485	4,743	3,991	3,215
Employee benefits	143	218	221	225	228
Other provisions	726	32	64	96	128
Total non-current liabilities	7,816	5,735	5,028	4,312	3,571
TOTAL LIABILITIES	11,663	10,746	10,149	9,539	8,879
NET ASSETS	5,536	7,541	6,198	5,030	4,414
Equity					
Accumulated funds	4,673	6,678	5,335	4,167	3,551
Asset revaluation surplus	863	863	863	863	863
TOTAL EQUITY	5,536	7,541	6,198	5,030	4,414

Table 171: Legal Aid Commission (ACT): Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	4,569	6,605	6,678	5,335	4,167
Opening asset revaluation reserve	863	863	863	863	863
Balance at the start of the reporting period	5,432	7,468	7,541	6,198	5,030
Comprehensive income					
Operating result	-759	-790	-1,343	-1,168	-616
Net effect of a change in accounting policy	863	863	0	0	0
Total comprehensive income	104	73	-1,343	-1,168	-616
Closing equity					
Closing accumulated funds	4,673	6,678	5,335	4,167	3,551
Closing asset revaluation reserve	863	863	863	863	863
Balance at the end of the reporting period	5,536	7,541	6,198	5,030	4,414

Table 172: Legal Aid Commission (ACT): Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Controlled Recurrent Payments	17,126	17,920	16,412	16,979	10,234
Sale of goods and services from contracts with customers	1,184	1,242	829	870	807
Grants and contributions receipts	486	486	482	351	354
Interest Receipts	98	98	100	102	104
Goods and Services Tax input tax credits from the ATO	450	450	450	450	450
Goods and Services Tax collected from customers	150	150	150	150	150
Total receipts from operating activities	19,494	20,346	18,423	18,902	12,099
Payments					
Employee	13,176	13,936	12,790	13,079	7,330
Supplies and services	6,375	6,451	4,850	4,948	3,497
Goods and Services Tax paid to suppliers	600	600	600	600	510
Total payments from operating activities	20,151	20,987	18,240	18,627	11,337
Net cash inflows from operating activities	-657	-641	183	275	762
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
Purchase of property, plant and equipment	950	950	50	50	50
Total receipts from investing activities	-950	-950	-50	-50	-50
Net cash (outflows) from investing activities	-950	-950	-50	-50	-50
CASH FLOWS FROM FINANCING ACTIVITIES					
Payments					
Repayment of lease liabilities – Principal	1,068	1,068	996	982	969
Total payments from financing activities	1,068	1,068	996	982	969
Net cash inflows from financing activities	-1,068	-1,068	-996	-982	-969
Net increase/(decrease) in cash and cash equivalents	-2,675	-2,659	-863	-757	-257
Cash and cash equivalents at the beginning of the reporting period	10,767	11,676	9,017	8,154	7,397
Cash and cash equivalents at the end of the reporting period	8,092	9,017	8,154	7,397	7,140

MAJOR PROJECTS CANBERRA

Table 173: Revised Output Classes – Total Cost and Controlled Recurrent Payments (CRP) (\$'000)

	Total Cost 2022-23 Original Budget	Total Cost Variation	Total Cost 2022-23 Revised Budget	CRP 2022-23 Original Budget	CRP Variation	CRP 2022-23 Revised Budget
Output Class 1:						
Major Projects Canberra	48,173	595	48,768	39,512	563	40,075
Total	48,173	595	48,768	39,512	563	40,075

Accountability Indicators

There are no changes in accountability indicators resulting from the supplementary appropriation.

Changes to Appropriation

Table 174: Changes to Appropriation – Controlled Recurrent Payments (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	39,512	26,871	26,375	24,148
2nd Appropriation				
Enterprise Agreement Bargaining and Pay Offer	563	454	838	1,027
Policy Decisions				
Improving Canberra's Health Infrastructure – Canberra Hospital Expansion – Expanding Capabilities at the Critical Services Building	0	0	0	169
2022-23 Revised Budget	40,075	27,325	27,213	25,344

Table 175: Changes to Appropriation – Capital Injections, Controlled (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	350,158	405,667	170,019	0
2nd Appropriation				
Better Transport Infrastructure – New light rail vehicles and depot expansion (ACT Contribution)	18,133	45,424	23,965	22,162
Better Transport Infrastructure – New light rail vehicles and depot expansion (Commonwealth Contribution)	20,000	5,000	10,000	5,000
Improving Canberra’s Health Infrastructure – Canberra Hospital Expansion – Expanding capabilities at the Critical Services Building <i>Transfer from ACT Health Directorate</i>	16,940	0	0	0
Improving Canberra’s Health Infrastructure – Implementation of the Canberra Hospital Master Plan – Canberra Hospital Expansion Critical Services Building Inpatient Unit	2,038	16,845	750	0
Technical Adjustments				
<i>Capital Works Variation from 2021-22</i>				
Building Light Rail to Woden and Raising London Circuit	950	0	0	0
Canberra Institute of Technology Woden Campus Project and Public Transport Interchange	-244	0	0	0
Improving Canberra’s Health Infrastructure – Canberra Hospital Expansion	-920	0	0	0
Redevelopment of the Canberra Theatre Centre	214	0	0	0
2022-23 Revised Budget	407,269	472,936	204,734	27,162

Revised changes to Summary of the 2022-23 Agency Infrastructure Program

Table 176: Revised 2022-23 Major Projects Canberra Infrastructure Program (\$'000)¹

Project	Total Project Value	2022-23	2023-24	2024-25	2025-26	Four year investment	Physical completion date
Capital works program							
New works – 2022-23 Budget Review							
Improving Canberra's Health Infrastructure - Canberra Hospital Expansion - Expanding Capabilities at the Critical Services Building ³	16,940	16,940	0	0	0	16,940	Jun-24
Total new works – 2022-23 Budget Review		16,940	0	0	0	16,940	
Better Infrastructure Fund							
Better Infrastructure Fund – Streamlining the funding of Major Projects Canberra	Ongoing	3,690	3,941	4,114	4,217	15,962	Ongoing
Total Better Infrastructure Fund		3,690	3,941	4,114	4,217	15,962	
Works in progress							
Arts and Culture – Canberra Theatre Centre Expansion and Redevelopment	28,447	10,478	17,969	0	0	28,447	Jun-24
Better Community Infrastructure – Raising London Circuit and associated works	102,831	36,899	37,027	0	0	73,926	Jun-24
Better Community Infrastructure – Building Light Rail to Woden ²	NFP	89,121	50,424	33,965	27,162	200,672	TBD
Canberra Institute of Technology Woden Campus Project and Public Transport Interchange ³	322,747	43,973	147,834	92,459	0	284,266	Dec-24
Cladding Rectification – ACT Government Owned Buildings	16,733	5,483	0	0	0	5,483	Dec-22
Cladding Rectification – Non Government Building Scheme Phase 1	3,070	1,926	500	0	0	2,426	Jul-22
Improving Canberra's Health Infrastructure – Canberra Hospital Expansion ³	644,133	191,118	198,834	82,041	0	471,993	Jun-24
Improving Canberra's Health Infrastructure – Northside Hospital Development ⁴	2,975	1,641	0	0	0	1,641	TBD
Redevelopment of the Canberra Theatre Centre	2,779	2,219	0	0	0	2,219	Jun-23
Total works in progress		382,858	452,588	208,465	27,162	1,071,073	
TOTAL CAPITAL WORKS PROGRAM		403,488	456,529	212,579	31,379	1,103,975	

Notes:

1. This table includes projects that are funded from Controlled Recurrent Payments.
2. The delivery of the entirety of Stage 2 is to be determined following business case approval.
3. Physical completion date relates to the practical completion of construction with operational commissioning to occur thereafter.
4. This is a joint project led by the ACT Health Directorate. Physical completion of the Northside Hospital is to be determined on business case approval.

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation Bill 2022-2023 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 177: Major Projects Canberra: Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	39,512	40,075	27,325	27,213	25,344
Sale of goods and services from contracts with customers	2,232	2,232	1,947	1,772	1,802
Grants and contributions revenue	391	391	391	391	391
Interest revenue	1,191	1,191	2,382	2,290	2,097
Other income	68	68	70	71	72
Total income	43,394	43,957	32,115	31,737	29,706
Expenses					
Employee expenses	20,929	21,524	21,141	21,586	19,480
Supplies and services	21,200	21,200	8,711	7,985	8,030
Depreciation and amortisation	709	709	2,205	20,148	22,812
Borrowing costs	5,335	5,335	5,818	924	836
Other expenses	0	0	114	230	235
Total expenses	48,173	48,768	37,989	50,873	51,393
Operating result	-4,779	-4,811	-5,874	-19,136	-21,687
Total comprehensive result	-4,779	-4,811	-5,874	-19,136	-21,687

Table 178: Major Projects Canberra: Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	3,381	9,733	9,998	10,263	10,762
Receivables	3,836	3,567	7,849	7,724	7,596
Other assets	13	13	13	13	13
Total current assets	7,230	13,313	17,860	18,000	18,371
Non-current assets					
Receivables	18,356	18,356	33,373	30,272	26,976
Property, plant and equipment	2,049	2,448	2,175	1,563	951
Intangible assets	2,326	2,399	1,963	1,527	1,091
Capital works in progress	594,470	651,703	1,098,143	1,283,777	1,289,175
Total non-current assets	617,201	674,906	1,135,654	1,317,139	1,318,193
TOTAL ASSETS	624,431	688,219	1,153,514	1,335,139	1,336,564
Current liabilities					
Payables and contract liabilities	18,519	30,113	30,113	30,113	30,113
Borrowings	128	113	113	113	113
Lease liabilities	31	195	195	195	195
Employee benefits	10,151	10,864	11,306	11,748	12,203
Other liabilities	29	4,784	4,800	4,816	4,832
Total current liabilities	28,858	46,069	46,527	46,985	47,456
Non-current liabilities					
Borrowings	496	497	418	339	260
Lease liabilities	29	306	306	306	306
Employee benefits	583	601	623	650	675
Total non-current liabilities	1,108	1,404	1,347	1,295	1,241
TOTAL LIABILITIES	29,966	47,473	47,874	48,280	48,697
NET ASSETS	594,465	640,746	1,105,640	1,286,859	1,287,867
Equity					
Accumulated funds	594,465	640,746	1,105,640	1,286,859	1,287,867
TOTAL EQUITY	594,465	640,746	1,105,640	1,286,859	1,287,867

Table 179: Major Projects Canberra: Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	264,086	253,288	640,746	1,105,640	1,286,859
Balance at the start of the reporting period	264,086	253,288	640,746	1,105,640	1,286,859
Comprehensive income					
Operating Result	-4,779	-4,811	-5,874	-19,136	-21,687
Total comprehensive result	-4,779	-4,811	-5,874	-19,136	-21,687
Transactions involving owners affecting accumulated funds					
Capital injections	350,158	407,269	472,936	204,734	27,162
Capital distributions to Government	0	0	-2,168	-4,379	-4,467
Net assets transferred (out) to other agencies	-15,000	-15,000	0	0	0
Total Transactions involving owners affecting accumulated funds	335,158	392,269	470,768	200,355	22,695
Closing equity					
Closing accumulated funds	594,465	640,746	1,105,640	1,286,859	1,287,867
Balance at the end of the reporting period	594,465	640,746	1,105,640	1,286,859	1,287,867

Table 180: Major Projects Canberra: Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Controlled Recurrent Payments	39,512	40,075	27,325	27,213	25,344
Sale of goods and services from contracts with customers	2,246	2,246	1,963	1,788	1,818
Interest receipts	250	250	734	924	836
Goods and Services Tax input tax credits from the Australian Taxation Office	8,485	8,485	9,283	9,283	9,283
Goods and Services Tax collected from customers	2,219	2,219	2,245	2,245	2,245
Other	68	68	70	71	72
Total receipts from operating activities	52,780	53,343	41,620	41,524	39,598
Payments					
Employee	20,665	21,228	20,677	21,117	19,000
Supplies and services	20,809	20,809	8,320	7 594	7 639
Borrowing costs	250	250	734	924	836
Goods and Services Tax paid to the Australian Taxation Office	2,219	2,219	2,245	2,245	2,245
Goods and Services Tax paid to suppliers	8,500	8,500	9,300	9,300	9,300
Total payments from operating activities	52,443	53,006	41,276	41,180	39,020
Net cash inflows from operating activities	337	337	344	344	578
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
Loan Receivable Repayment Received	0	0	2,168	4,379	4,467
Total receipts from investing activities	0	0	2,168	4,379	4,467
Payments					
Purchase of capital works in progress	325,158	382,269	447,936	204,734	27,162
Loans receivable provided	25,000	25,000	25,000	0	0
Total payments from investing activities	350,158	407,269	472,936	204,734	27,162
Net cash (outflows) from investing activities	-350,158	-407,269	-470,768	-200,355	-22,695

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Capital Injections	350,158	407,269	472,936	204,734	27,162
Total receipts from financing activities	350,158	407,269	472,936	204,734	27,162
Payments					
Distributions to Government	0	0	2,168	4,379	4,467
Repayment of borrowings	79	79	79	79	79
Total payments from financing activities	79	79	2,247	4,458	4,546
Net cash inflows from financing activities	350,079	407,190	470,689	200,276	22,616
Net increase/(decrease) in cash and cash equivalents	258	258	265	265	499
Cash at the beginning of the reporting period	3,123	9,475	9,733	9,998	10,263
Cash at the end of the reporting period	3,381	9,733	9,998	10,263	10,762

OFFICE OF THE LEGISLATIVE ASSEMBLY

Changes to Appropriation

Table 181: Changes to Appropriation – Controlled Recurrent Payments (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	10,984	11,224	11,474	11,709
2nd Appropriation				
Enterprise Agreement Bargaining and Pay Offer	174	208	380	526
Revised Wage Parameters – Remuneration Tribunal Outcome	9	9	9	10
2022-23 Revised Budget	11,167	11,441	11,863	12,245

Table 182: Changes to Appropriation – Expenses on Behalf of the Territory (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	9,564	9,695	10,525	10,649
2nd Appropriation				
Enterprise Agreement Bargaining and Pay Offer	155	199	387	535
Revised Wage Parameters – Remuneration Tribunal Outcome	127	131	136	141
2022-23 Revised Budget	9,846	10,025	11,048	11,325

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation (Office of the Legislative Assembly) Bill 2022-2023 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 183: Office of the Legislative Assembly: Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	10,984	11,167	11,441	11,863	12,245
Grants and contributions revenue	520	520	520	520	520
Interest revenue	43	43	44	45	46
Other income	335	335	48	49	51
Total income	11,882	12,065	12,053	12,477	12,862
Expenses					
Employee expenses	8,004	8,215	8,149	8,476	8,746
Supplies and services	3,935	3,985	4,063	4,168	4,292
Depreciation and amortisation	294	294	294	294	294
Borrowing costs	2	2	2	2	2
Other expenses	3	3	3	3	3
Total expenses	12,238	12,499	12,511	12,943	13,337
Operating result	-356	-434	-458	-466	-475
Total other comprehensive income	75	75	75	75	75
Total comprehensive income	-281	-359	-383	-391	-400

Table 184: Office of the Legislative Assembly: Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	3,250	2,489	2,478	2,467	2,456
Receivables	21	22	19	16	13
Other assets	71	55	52	49	46
Total current assets	3,342	2,566	2,549	2,532	2,515
Non-current assets					
Property, plant and equipment	2,632	2,565	2,526	2,487	2,448
Intangible assets	266	139	139	139	139
Total non-current assets	2,898	2,704	2,665	2,626	2,587
TOTAL ASSETS	6,240	5,270	5,214	5,158	5,102
Current liabilities					
Payables and contract liabilities	311	203	186	169	152
Lease liabilities	62	26	26	26	26
Employee benefits	2,698	2,256	2,555	2,862	3,178
Total current liabilities	3,071	2,485	2,767	3,057	3,356
Non-current liabilities					
Employee benefits	75	76	86	96	106
Total non-current liabilities	75	76	86	96	106
TOTAL LIABILITIES	3 146	2 561	2 853	3 153	3 462
NET ASSETS	3 094	2 709	2 361	2 005	1 640
Equity					
Accumulated funds	2,114	1,733	1,385	1,029	664
Asset revaluation surplus	980	976	976	976	976
TOTAL EQUITY	3,094	2,709	2,361	2,005	1,640

Table 185: Office of the Legislative Assembly: Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	2,360	2,057	1,733	1,385	1,029
Opening asset revaluation reserve	980	976	976	976	976
Balance at the start of the reporting period	3,340	3,033	2,709	2,361	2,005
Comprehensive income					
Post audit adjustments	75	75	75	75	75
Operating result	-356	-434	-458	-466	-475
Total comprehensive income	-281	-359	-383	-391	-400
Transactions involving owners affecting accumulated funds					
Capital injections	35	35	35	35	35
Total Transactions involving owners affecting accumulated funds	35	35	35	35	35
Closing equity					
Closing accumulated funds	2,114	1,733	1,385	1,029	664
Closing asset revaluation reserve	980	976	976	976	976
Balance at the end of the reporting period	3,094	2,709	2,361	2,005	1,640

Table 186: Office of the Legislative Assembly: Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Controlled Recurrent Payments	10,984	11,167	11,441	11,863	12,245
Interest receipts	43	43	44	45	46
Goods and Services Tax input tax credits from the Australian Taxation Office	254	254	254	254	254
Other	443	443	156	157	159
Total receipts from operating activities	11,724	11,907	11,895	12,319	12,704
Payments					
Employee	7,522	7,705	7,591	7,910	8,171
Supplies and services	3,930	3,980	4,058	4,163	4,287
Borrowing costs	2	2	2	2	2
Goods and Services Tax paid to suppliers	223	223	223	223	223
Other	3	3	3	3	3
Total payments from operating activities	11,680	11,913	11,877	12,301	12,686
Net cash inflow/(outflow) from operating activities	44	-6	18	18	18
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
Purchase of property, plant and equipment	35	35	35	35	35
Total payments from investing activities	35	35	35	35	35
Net cash inflow/(outflow) from investing activities	-35	-35	-35	-35	-35
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Capital injections	35	35	35	35	35
Total receipts from financing activities	35	35	35	35	35
Payments					
Repayment of lease liabilities - principal	29	29	29	29	29
Total payments from financing activities	29	29	29	29	29
Net cash inflow/(outflow) from financing activities	6	6	6	6	6
Net increase/(decrease) in cash and cash equivalents	15	-35	-11	-11	-11
Cash and cash equivalents at the beginning of the reporting period	3,235	2,524	2,489	2,478	2,467
Cash and cash equivalents at the end of the reporting period	3,250	2,489	2,478	2,467	2,456

Financial Statements – Territorial (GGS)

Table 187: Office of the Legislative Assembly: Revised Statement of Income and Expenses on Behalf of the Territory (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Payment for Expenses on Behalf of the Territory	9,564	9,846	10,025	11,048	11,325
Grants and contributions revenue	441	441	441	441	441
Total income	10,005	10,287	10,466	11,489	11,766
Expenses					
Employee expenses	9,721	10,011	10,201	11,230	11,513
Supplies and services	543	543	546	550	552
Depreciation and amortisation	1,260	1,260	1,260	1,260	1,260
Total expenses	11,524	11,814	12,007	13,040	13,325
Operating result	-1,519	-1,527	-1,541	-1,551	-1,559

Table 188: Office of the Legislative Assembly: Revised Statement of Assets and Liabilities on behalf of the Territory (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	172	109	135	161	187
Receivables	21	7	8	9	10
Total current assets	193	116	143	170	197
Non-current assets					
Property, plant and equipment	33,584	35,189	34,146	33,111	32,084
Total non-current assets	33,584	35,189	34,146	33,111	32,084
TOTAL ASSETS	33,777	35,305	34,289	33,281	32,281
Current liabilities					
Payables and contract liabilities	95	15	15	15	15
Employee benefits	847	1,177	1,394	1,621	1,856
Total current liabilities	942	1,192	1,409	1,636	1,871
Non-current liabilities					
Employee benefits	3	1	2	3	4
Total non-current liabilities	3	1	2	3	4
TOTAL LIABILITIES	945	1,193	1,411	1,639	1,875
NET ASSETS	32,832	34,112	32,878	31,642	30,406
Equity					
Accumulated funds	14,724	15,004	13,770	12,534	11,298
Asset revaluation surplus	18,108	19,108	19,108	19,108	19,108
TOTAL EQUITY	32,832	34,112	32,878	31,642	30,406

Table 189: Office of the Legislative Assembly: Revised Statement of Changes in Equity on behalf of the Territory (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	15,944	16,232	15,004	13,770	12,534
Opening asset revaluation reserve	18,108	19,108	19,108	19,108	19,108
Balance at the start of the reporting period	34,052	35,340	34,112	32,878	31,642
Comprehensive income					
Operating result	-1,519	-1,527	-1,541	-1,551	-1,559
Total comprehensive income	-1,519	-1,527	-1,541	-1,551	-1,559
Transactions involving owners affecting accumulated funds					
Capital injections	299	299	307	315	323
Total Transactions involving owners affecting accumulated funds	299	299	307	315	323
Closing equity					
Closing accumulated funds	14,724	15,004	13,770	12,534	11,298
Closing asset revaluation reserve	18,108	19,108	19,108	19,108	19,108
Balance at the end of the reporting period	32,832	34,112	32,878	31,642	30,406

Table 190: Office of the Legislative Assembly: Revised Statement of Cash Flows on behalf of the Territory (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Payments for Expenses on Behalf of the Territory	9,564	9,846	10,025	11,048	11,325
Goods and Services Tax input tax credits from the Australian Taxation Office	24	24	24	24	24
Goods and Services Tax collected from customers	6	6	6	6	6
Total receipts from operating activities	9,594	9,876	10,055	11,078	11,355
Payments					
Employee	9,445	9,727	9,903	10,922	11,197
Supplies and services	118	118	121	125	127
Goods and Services Tax paid to suppliers	5	5	5	5	5
Total payments from operating activities	9,568	9,850	10,029	11,052	11,329
Net cash inflows/(outflows) from operating activities	26	26	26	26	26
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
Purchase of property, plant and equipment	299	299	307	315	323
Total payments from investing activities	299	299	307	315	323
Net cash inflows/(outflows) from investing activities	-299	-299	-307	-315	-323
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Capital injections	299	299	307	315	323
Total receipts from financing activities	299	299	307	315	323
Net cash inflows/(outflows) from financing activities	299	299	307	315	323
Net increase/(decrease) in cash and cash equivalents	26	26	26	26	26
Cash and cash equivalents at the beginning of the reporting period	146	83	109	135	161
Cash and cash equivalents at the end of the reporting period	172	109	135	161	187

OFFICE OF THE WORK HEALTH AND SAFETY COMMISSIONER

Table 191: Revised Output Classes – Total Cost and Controlled Recurrent Payments (CRP) (\$'000)

	Total Cost 2022-23 Original Budget	Total Cost Variation	Total Cost 2022-23 Revised Budget	CRP 2022-23 Original Budget	CRP Variation	CRP 2022-23 Revised Budget
Output Class 1:						
Regulatory compliance and enforcement						
Regulatory compliance and enforcement	14,209	1,135	15,344	11,294	693	11,987
Total	14,209	1,135	15,344	11,294	693	11,987

Accountability Indicators

There are no changes in accountability indicators resulting from the supplementary appropriation.

Changes to Appropriation

Table 192: Changes to Appropriation – Controlled Recurrent Payments (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	11,294	12,497	12,619	12,730
2nd Appropriation				
Continued support for the Labour Hire Licencing Scheme	423	1,574	1,528	1,546
Enterprise Agreement Bargaining and Pay Offer	227	301	548	762
Remuneration Tribunal Decision	43	49	55	57
2022-23 Revised Budget	11,987	14,421	14,750	15,095

Table 193: Changes to Appropriation – Capital Injections, Controlled (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	158	0	0	0
2nd Appropriation				
Continued support for the Labour Hire Licencing Scheme	410	0	0	0
2022-23 Revised Budget	568	0	0	0

Revised changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation Bill 2022-2023 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 194: Office of the Work Health and Safety Commissioner: Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	11,294	11,987	14,421	14,750	15,095
Licenses, fees and fines	2,700	3,123	3,713	4,362	5,131
Sale of goods and services from contracts with customers	25	25	0	0	0
Grants and contributions revenue	261	261	266	270	274
Total income	14,280	15,396	18,400	19,382	20,500
Expenses					
Employee and superannuation expenses	9,259	9,840	11,490	11,878	12,238
Supplies and services	2,320	2,451	3,307	3,279	3,317
Depreciation and amortisation	144	144	293	261	261
Borrowing costs	2	2	2	2	2
Transfer expenses	2,484	2,907	3,550	4,172	4,897
Total expenses	14,209	15,344	18,642	19,592	20,715
Operating result	71	52	-242	-210	-215
Total comprehensive result	71	52	-242	-210	-215

Table 195: Office of the Work Health and Safety Commissioner: Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash	510	777	909	1,040	1,171
Receivables	674	271	305	340	375
Total current assets	1,184	1,048	1,214	1,380	1,546
Non-current assets					
Plant and equipment	279	366	337	308	279
Intangible assets	605	1,048	784	552	320
Total non-current assets	884	1,414	1,121	860	599
TOTAL ASSETS	2,068	2,462	2,335	2,240	2,145
Current liabilities					
Payables	293	354	364	374	384
Lease liabilities	172	131	147	99	118
Employee benefits	1,899	1,862	1,980	2,097	2,220
Total current liabilities	2,364	2,347	2,491	2,570	2,722
Non-current liabilities					
Lease liabilities	135	144	108	136	97
Employee benefits	139	163	170	178	185
Total non-current liabilities	274	307	278	314	282
TOTAL LIABILITIES	2,638	2,654	2,769	2,884	3,004
NET ASSETS	-570	-192	-434	-644	-859
Equity					
Accumulated funds	-570	-192	-434	-644	-859
TOTAL EQUITY	-570	-192	-434	-644	-859

Table 196: Office of the Work Health and Safety Commissioner: Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	-799	-812	-192	-434	-644
Balance at the start of the reporting period	-799	-812	-192	-434	-644
Comprehensive income					
Operating result	71	52	-242	-210	-215
Total comprehensive income	71	52	-242	-210	-215
Transactions involving owners affecting accumulated funds					
Capital injection	158	568	0	0	0
Total transactions involving owners affecting accumulated funds	158	568	0	0	0
Closing equity					
Closing accumulated funds	-570	-192	-434	-644	-859
Balance at the end of the reporting period	-570	-192	-434	-644	-859

Table 197: Office of the Work Health and Safety Commissioner: Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Controlled Recurrent Payments	11,294	11,987	14,421	14,750	15,095
Licenses, fees and fines	2,751	3,174	3,713	4,362	5,131
Sale of goods and services from contracts with customers	25	25	0	0	0
Goods and Services Tax input credits from the Australian Taxation Office	158	158	161	164	164
Total receipts from operating activities	14,228	15,344	18,295	19,276	20,390
Payments					
Employee and superannuation	9,171	9,733	11,359	11,747	12,101
Supplies and services	2,229	2,360	3,039	3,007	3,042
Transfer of territory receipts to the ACT Government	2,484	2,907	3,550	4,172	4,897
Goods and Services Tax paid to suppliers	211	211	215	219	219
Total payments from operating activities	14,095	15,211	18,163	19,145	20,259
Net cash inflow/(outflow) from operating activities	133	133	132	131	131
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
Purchase of plant and equipment	158	668	0	0	0
Total payments from investing activities	158	668	0	0	0
Net cash inflow/(outflow) from investing activities	-158	-668	0	0	0
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Capital injections	158	568	0	0	0
Total receipts from financing activities	158	568	0	0	0
Net cash inflow/(outflow) from financing activities	158	568	0	0	0
Net increase/(decrease) in cash and cash equivalents	133	33	132	131	131
Cash at the beginning of the reporting period	377	744	777	909	1,040
Cash at the end of the reporting period	510	777	909	1,040	1,171

PUBLIC TRUSTEE AND GUARDIAN

Changes to Appropriation

Table 198: Changes to Appropriation – Controlled Recurrent Payments (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	2 483	2 566	2 527	2 340
2nd Appropriation				
Enterprise Agreement Bargaining and Pay Offer	68	79	142	194
2022-23 Revised Budget	2 551	2 645	2 669	2 534

Revised changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation Bill 2022-2023 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 199: Public Trustee and Guardian: Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	2,483	2,551	2,645	2,669	2,534
Sale of goods and services from contracts with customers	6,807	6,930	7,138	7,422	7,713
Grants and contributions revenue	47	47	47	47	47
Interest revenue	66	66	72	79	80
Total income	9,403	9,594	9,902	10,217	10,374
Expenses					
Employee expenses	7,204	7,420	7,580	7,844	8,022
Supplies and services	1,730	1,730	1,776	1,822	1,824
Depreciation and amortisation	495	495	495	495	297
Total expenses	9,429	9,645	9,851	10,161	10,143
Operating result	-26	-51	51	56	231
Total comprehensive result	-26	-51	51	56	231

Table 200: Public Trustee and Guardian: Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	4,988	5,417	6,089	6,760	7,437
Receivables	441	516	517	518	519
Total current assets	5,429	5,933	6,606	7,278	7,956
Non-current assets					
Property, plant and equipment	1,022	1,012	657	302	-10
Intangible assets	541	576	389	202	170
Total non-current assets	1,563	1,588	1,046	504	160
TOTAL ASSETS	6,992	7,521	7,652	7,782	8,116
Current liabilities					
Payables and contract liabilities	332	415	462	509	556
Lease liabilities	0	5	5	5	5
Employee benefits	2,344	2,257	2,325	2,385	2,444
Total current liabilities	2,676	2,677	2,792	2,899	3,005
Non-current liabilities					
Employee benefits	251	239	265	293	321
Other provisions	153	87	26	-35	-66
Total non-current liabilities	404	326	291	258	255
TOTAL LIABILITIES	3,080	3,003	3,083	3,157	3,260
NET ASSETS	3,912	4,518	4,569	4,625	4,856
Equity					
Accumulated funds	2,520	3,841	3,892	3,948	4,179
Asset revaluation surplus	1,392	677	677	677	677
TOTAL EQUITY	3,912	4,518	4,569	4,625	4,856

Table 201: Public Trustee and Guardian: Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	2,546	3,892	3,841	3,892	3,948
Opening asset revaluation reserve	1,392	677	677	677	677
Balance at the start of the reporting period	3,938	4,569	4,518	4,569	4,625
Comprehensive income					
Operating result	-26	-51	51	56	231
Total comprehensive income	-26	-51	51	56	231
Closing equity					
Closing accumulated funds	2,520	3,841	3,892	3,948	4,179
Closing asset revaluation reserve	1,392	677	677	677	677
Balance at the end of the reporting period	3,912	4,518	4,569	4,625	4,856

Table 202: Public Trustee and Guardian: Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Controlled Recurrent Payments	1,929	1,997	2,077	2,101	1,966
Payment for Community Service Obligations	554	554	568	568	568
Sale of goods and services from contracts with customers	6,805	6,928	7,136	7,420	7,711
Interest receipts	66	66	72	79	80
Goods and Services Tax collected from customers	640	640	640	640	640
Total receipts from operating activities	9,994	10,185	10,493	10,808	10,965
Payments					
Employee	7,168	7,359	7,486	7,756	7,935
Supplies and services	1,685	1,685	1,731	1,777	1,749
Goods and Services Tax paid to the Australian Taxation Office	402	402	402	402	402
Goods and Services Tax paid to suppliers	202	202	202	202	202
Total payments from operating activities	9,457	9,648	9,821	10,137	10,288
Net cash inflows/(outflows) from operating activities	537	537	672	671	677
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
Proceeds from sale/maturity of investments	1,049	1,049	1,049	1,049	1,049
Total receipts from investing activities	1,049	1,049	1,049	1,049	1,049
Net increase/(decrease) in cash and cash equivalents	537	537	672	671	677
Cash and cash equivalents at the beginning of the reporting period	1,451	1,880	2,417	3,089	3,760
Cash and cash equivalents at the end of the reporting period	1,988	2,417	3,089	3,760	4,437

TRANSPORT CANBERRA AND CITY SERVICES DIRECTORATE

Table 203: Revised Output Classes – Total Cost and Controlled Recurrent Payments (CRP) (\$'000)

	Total Cost 2022-23 Original Budget	Total Cost Variation	Total Cost 2022-23 Revised Budget	CRP 2022-23 Original Budget	CRP Variation	CRP 2022-23 Revised Budget
Output Class 1:						
Transport Canberra						
Transport Canberra	214,947	8,533	223,480	213,241	8,378	221,619
Total	214,947	8,533	223,480	213,241	8,378	221,619
Output Class 2:						
City Services						
Roads and Infrastructure	266,000	5,871	271,871	107,721	998	108,719
Library Services	20,859	-1,202	19,657	16,846	345	17,191
Waste and Recycling	76,570	3,391	79,961	48,209	-283	47,926
City Maintenance and Services	139,697	1,320	141,017	95,164	879	96,043
Capital Linen Service	18,333	315	18,648	0	0	0
Total	521,459	9,695	531,154	267,940	1,939	269,879

Accountability Indicators

There are no changes in accountability indicators resulting from the supplementary appropriation.

Changes to Appropriation

Table 204: Changes to Appropriation – Controlled Recurrent Payments (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	481,181	482,541	480,439	491,694
2nd Appropriation				
Climate Action – Supporting the transition to a zero-emissions bus fleet – depot energy supply upgrades	5,000	12,230	3,000	0
Climate action – Transitioning to an emissions – based vehicle registration system	81	0	0	0
Enterprise Agreement Bargaining and Pay Offer	2,464	3,073	5,390	7,420
Enterprise Agreement Bargaining and Pay Offer – TCO	2,819	4,119	7,313	10,031
Protecting Canberra’s environment – Implementing the Urban Forest Bill 2022	95	146	6	6

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Policy Decisions				
Better community infrastructure – Additional support for community facilities and transport projects	0	0	0	49
Better transport infrastructure – Improving Inclusive Transport Services	0	1,309	0	0
Technical Adjustments				
Commonwealth Grant – Road Investment Component – Capital	-180	-450	0	0
Commonwealth Grant – Road Investment Component – Recurrent	80	80	80	82
Estimated Outcome – Light Rail Stage 1 – PPP Service Payments	-43	-62	-85	2,793
Revised Indexation Parameters	0	-47	-42	-41
Revised Indexation Parameters – TCO	0	-1	-1	-1
2022-23 Revised Budget	491,497	502,938	496,100	512,033

Table 205: Changes to Appropriation – Capital Injections, Controlled (\$'000)

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
2022-23 Budget	220,853	389,443	276,127	129,859
2nd Appropriation				
Better community infrastructure – Additional support for community facilities and transport projects	2,331	4,173	0	0
Better community infrastructure – Improving local roads and community infrastructure	3,594	0	0	0
Better transport infrastructure – Improving Inclusive Transport Services	90	200	0	0
Protecting Canberra’s environment – Implementing the Urban Forest Bill 2022	1,141	0	0	0
Protecting Canberra’s environment – Implementing the Urban Forest Bill 2022 – Better Customer Service – Improving Online Platforms Offset	-438	0	0	0
Policy Decisions				
Better community infrastructure – Additional support for community facilities and transport projects - Better Infrastructure Fund Offset	0	-1,756	0	0
Better transport infrastructure – Construction of John Gorton Drive and Molonglo River Bridge	0	19,200	4,800	0
Better transport infrastructure – Increased road surfacing improvements across Canberra	0	12,860	13,160	13,480
Better transport infrastructure – Increased road surfacing improvements across Canberra – Better Infrastructure Fund Offset	0	-2,500	-5,000	-6,000
Protecting Canberra’s environment – Rehabilitating the West Belconnen Landfill site	0	0	100	0

	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Technical Adjustments				
Capital Variation – Better connecting Belconnen and Gungahlin	2,000	0	0	0
Capital Variation – Building a better city – Gundaroo Drive duplication – Stage 2	-2,000	0	0	0
Commonwealth Grant – Black Spot Projects	-461	-513	-517	214
Commonwealth Grant – Bridges Renewal Program	472	3,803	-213	-993
Commonwealth Grant – Disaster Risk Reduction	133	0	0	0
Commonwealth Grant – Heavy Vehicle Safety and Productivity	450	-2,086	-1,153	-853
Commonwealth Grant – Local Road and Community Infrastructure Program	2,596	0	0	0
Commonwealth Grant – National Flood Mitigation Infrastructure Program	1,457	0	0	0
Commonwealth Grant – Recycling Infrastructure NP	8	0	0	0
Commonwealth Grant – Road Investment Component – Capital	-48,690	-31,110	17,200	1,330
Commonwealth Grant – Roads to Recovery	2,244	0	0	0
Estimated Outcome – Light Rail Stage 1 – PPP Service Payments	0	0	0	776
Revised Funding Profile – Building a better city – Rehabilitating landfill sites	12,330	-12,330	0	0
Revised Funding Profile – Constructing the William Hovell Drive duplication	-40	-4,320	-2,160	-7,480
Savings – Better Intersections – Delivering our Election Commitments	-1,000	-1,800	0	0
Savings – Building a better city – Gundaroo Drive duplication – Stage 2	-158	0	0	0
2022-23 Revised Budget	196,912	373,264	302,344	130,333

Revised changes to Summary of the 2022-23 Transport Canberra and City Services Directorate Infrastructure Program

Table 206: Revised 2022-23 Transport Canberra and City Services Directorate Infrastructure Program (\$'000)

Project	Total Project Value ¹	2022-23	2023-24	2024-25	2025-26	Four year investment	Physical completion date
New works – 2022-23 Budget Review							
Better community infrastructure — Additional support for community facilities and transport projects	6,764	2,331	4,173	0	0	6,504	Jun-24
Better transport infrastructure — Construction of John Gorton Drive and Molonglo River Bridge	25,000	0	19,200	4,800	0	24,000	Dec-25
Better transport infrastructure — Improving Inclusive Transport Services	290	90	200	0	0	290	Jun-24
Better transport infrastructure — Increased road surfacing improvements across Canberra	52,980	0	12,860	13,160	13,480	39,500	Jun-27
Protecting Canberra's environment — Implementing the Urban Forest Bill 2022	1,141	1,141	0	0	0	1,141	Dec-23
Protecting Canberra's environment — Rehabilitating the West Belconnen Landfill site	100	0	0	100	0	100	Jun-25
Total new works – 2022-23 Budget Review	86,275	3,562	36,433	18,060	13,480	71,535	
Better Infrastructure Fund							
Accessible Bus Stops	4,695	1,265	0	0	0	1,265	Jun-23
Active travel — age friendly suburbs and cycle path maintenance	6,500	1,750	1,500	1,500	0	4,750	Jun-25
Base BIF of the agency	Ongoing	12,477	9,154	13,962	22,046	57,639	Ongoing
Better community infrastructure — Refurbishing the Charnwood Shopping Centre	1,038	589	409	0	0	998	Jun-24
Better play spaces and dog parks	5,300	1,700	1,500	1,300	0	4,500	Jun-25
Local shopping centre upgrades	18,710	3,900	6,600	5,600	0	16,100	Jun-25
Reducing reliance on potable water to irrigate grass	2,242	1,661	0	0	0	1,661	Jun-23
Road Median Improvement	2,120	573	675	0	0	1,248	Jun-24
Tuggeranong Foreshore improvements	4,800	1,400	2,900	0	0	4,300	Jun-24
Upgrades to Pialligo	1,000	0	1,000	0	0	1,000	Jun-24
Total Better Infrastructure Fund	46,405	25,315	23,738	22,362	22,046	93,461	

Project	Total Project Value ¹	2022-23	2023-24	2024-25	2025-26	Four year investment	Physical completion date
Works in progress							
ACT NoWaste Food Organics Garden Organics facility	520	400	0	0	0	400	Jun-23
Athllon Drive Duplication	5,220	519	3,874	0	0	4,393	Jun-24
Better buses to support the new bus network	37,510	3,810	21,200	12,200	0	37,210	Jun-25
Better community infrastructure — Delivering a destination playground in the inner north	2,600	325	1,508	467	0	2,300	Jun-25
Better community infrastructure — Improving local intersection safety (ACT contribution)	3,923	1,085	1,348	1,339	0	3,772	Jun-23
Better community infrastructure — Improving local intersection safety (Commonwealth contribution)	3,650	960	1,202	1,348	0	3,510	Jun-25
Better community infrastructure — Improving our active travel networks and projects	3,315	3,168	0	0	0	3,168	Jun-25
Better community infrastructure — Improving our active travel networks and projects (Commonwealth contribution)	500	500	0	0	0	500	Jun-23
Better community infrastructure — Improving sport and recreation facilities	796	765	0	0	0	765	Jun-23
Better community infrastructure — Kippax Group Centre Master Plan	3,467	3,344	0	0	0	3,344	Jun-23
Better community infrastructure — Raising London Circuit and associated works	1,194	590	604	0	0	1,194	Jun-24
Better community infrastructure — Safer local roads (ACT contribution)	3,000	2,884	0	0	0	2,884	Jun-24
Better community infrastructure — Safer local roads (Commonwealth contribution)	3,000	0	2,885	0	0	2,885	Jun-24
Better community infrastructure — Strengthening flood resilience (ACT contribution)	6,117	0	2,941	2,941	0	5,882	Jun-25
Better community infrastructure — Strengthening flood resilience (Commonwealth contribution)	5,727	0	2,753	2,754	0	5,507	Jun-25
Better connecting Belconnen and Gungahlin (ACT contribution)	26,530	2,433	13,927	3,840	0	20,200	Jun-25
Better connecting Belconnen and Gungahlin (Commonwealth contribution)	20,000	9,600	0	0	0	9,600	Jun-23
Better Customer Service — Improving Online Platforms	5,493	1,013	516	0	0	1,529	Jun-24

Project	Total Project Value ¹	2022-23	2023-24	2024-25	2025-26	Four year investment	Physical completion date
Better Intersections — Delivering our Election Commitments (ACT contribution)	8,631	1,414	649	0	0	2,063	Jun-24
Better Intersections — Delivering our Election Commitments (Commonwealth contribution)	2,810	700	2,000	110	0	2,810	Jun-24
Better Services — Improved asset management	1,705	136	0	0	0	136	Jun-23
Bridge Renewal Programme (ACT contribution)	4,618	1,000	0	0	0	1,000	Jun-23
Building a better city — Canberra Brickworks — Access road and Dudley Street upgrade 2	10,042	1,000	0	0	0	1,000	Jun-23
Building a better city — Gundaroo Drive duplication — Stage 2	28,242	326	0	0	0	326	Sep-20
Building a better city — Improving Tharwa Village fire fighting water supply	1,427	771	0	0	0	771	Jun-23
Building a better city — Pialligo Avenue duplication early planning (Commonwealth contribution)	2,000	700	0	0	0	700	Jun-23
Building a better city — Rehabilitating landfill sites	32,617	13,266	2,754	5,760	0	21,780	Jun-25
Casey Community Recreation Park	3,000	2,475	500	0	0	2,975	Sep-24
Cat registration	216	150	0	0	0	150	Jun-23
Climate action — Supporting the transition to a zero-emissions bus fleet	6,225	5,507	481	0	0	5,988	Jun-24
Commonwealth Grant — Black Spot Projects	Ongoing	1,959	1,747	1,743	1,743	7,192	Jun-26
Commonwealth Grant — Bridges Renewal Program	Ongoing	1,622	4,993	707	707	8,029	Jun-26
Commonwealth Grant — Heavy Vehicle Safety and Productivity	Ongoing	890	54	307	307	1,558	Jun-26
Commonwealth Grant — Local Roads Community Infrastructure Program	27,986	11,115	0	0	0	11,115	Jun-23
Commonwealth Grant — Road Investment Component — Capital	Ongoing	0	2,098	2,752	5,930	10,780	Jun-26
Commonwealth Grant — Roads to Recovery	Ongoing	10,214	5,720	7,970	7,969	31,873	Jul-26
Connected and sustainable Canberra — Active travel investments	10,870	484	4,800	5,059	0	10,343	Jun-25
Connected and sustainable Canberra — Constructing the William Hovell Drive duplication (ACT contribution)	36,750	635	0	15,648	5,000	21,283	Dec-26

Project	Total Project Value ¹	2022-23	2023-24	2024-25	2025-26	Four year investment	Physical completion date
Connected and sustainable Canberra — Constructing the William Hovell Drive duplication (Commonwealth contribution)	26,500	1,472	9,524	7,894	4,000	22,890	Dec-26
Connected and sustainable Canberra — Monaro Highway upgrades (ACT contribution)	80,050	185	26,408	31,207	16,368	74,168	Jun-26
Connected and sustainable Canberra — Monaro Highway upgrades (Commonwealth contribution)	80,050	9,000	33,175	21,400	13,398	76,973	Jun-26
Connected and sustainable Canberra — Parkes Way/Coranderrk St intersection — CRP funded	4,006	933	0	0	0	933	Jan-23
Connected and sustainable Canberra — Upgrades for Pialligo (ACT contribution)	1,500	1,006	0	154	0	1,160	Jun-25
Connected and sustainable Canberra — Upgrades for Pialligo (Commonwealth contribution)	2,500	945	1,455	0	0	2,400	Jun-25
Connected and sustainable Canberra — Upgrading roads in south-west Canberra (ACT contribution — CRP funded)	800	308	270	0	0	578	Jun-24
Connected and sustainable Canberra — Upgrading roads in south-west Canberra (Commonwealth contribution — CRP funded)	170	90	-16	0	0	74	Jun-24
Delivering a new high school at East Gungahlin — CRP funded	1,500	401	0	0	0	401	Jun-23
Delivering a smart technology ticketing system for Canberra's integrated public transport system	37,946	2,000	22,523	12,923	0	37,446	Apr-24
Early design works for a new RSPCA facility — CRP funded	1,025	909	0	0	0	909	Jun-23
Enhancement of library collections	Ongoing	2,063	2,063	2,063	2,063	8,252	Ongoing
Ensuring uninterrupted power supply to traffic lights (ACT contribution)	450	125	230	0	0	355	Jun-24
Ensuring uninterrupted power supply to traffic lights (Commonwealth contribution)	450	253	72	0	0	325	Jun-24
Feasibility and design studies for community infrastructure and upgrades — CRP funded	2,520	109	0	0	0	109	Jun-23
Food organics and garden organics — household waste trial	165	3	3	0	0	6	Jun-24

Project	Total Project Value¹	2022-23	2023-24	2024-25	2025-26	Four year investment	Physical completion date
Food organics and garden organics — waste recovery facility	700	500	0	0	0	500	Jun-23
Goliath Court Flood Mitigation (Commonwealth contribution)	1,220	1,115	0	0	0	1,115	Jun-23
Growing investment in services for our suburbs	648	648	0	0	0	648	Jun-23
Growing the public transport network	1,800	1,800	0	0	0	1,800	Jun-23
Improving safety on public transport	2,500	500	2,000	0	0	2,500	Jun-24
Improving stormwater networks	19,061	2,793	0	0	0	2,793	Jun-23
Improving water management infrastructure	500	50	0	0	0	50	Jul-23
Intelligent transport systems to better manage traffic congestion	1,200	576	0	0	0	576	Jun-23
Intersection Upgrades — Belconnen way intersection with Springvale Drive (ACT Contribution)	750	443	0	0	0	443	Jun-23
Intersection Upgrades — Kuringa Drive intersection with Owen Dixon (ACT Contribution)	3,750	871	1,000	0	0	1,871	Nov-21
Intersection Upgrades — Southern Cross Drive intersection with Starke Street (ACT Contribution)	1,750	621	1,000	0	0	1,621	Dec-21
Keeping our growing city moving — Better infrastructure for active travel	23,354	800	0	0	0	800	Jun-23
Keeping our growing city moving — Canberra Brickworks Precinct — environmental offsets	1,400	9	0	0	0	9	Jun-23
Keeping our growing city moving — John Gorton Drive and Molonglo River Bridge Crossing — early design	1,901	305	0	0	0	305	Jun-23
Making our roads safer while keeping Canberra moving	22,976	5,442	6,689	2,500	0	14,631	Jun-25
Managing Waste Better	6,205	30	1,458	4,013	0	5,501	Jun-25
Mawson stormwater and placemaking improvements — construction (ACT contribution)	1,010	489	481	0	0	970	Jun-23
Mawson stormwater and placemaking improvements — construction (Commonwealth contribution)	2,120	2,032	0	0	0	2,032	Jun-24
Molonglo Enabling Works (ACT contribution)	88,700	344	19,200	52,512	12,485	84,541	Dec-25

Project	Total Project Value¹	2022-23	2023-24	2024-25	2025-26	Four year investment	Physical completion date
Molonglo Enabling Works (Commonwealth contribution)	87,500	2,986	33,200	31,860	11,550	79,596	Dec-25
More services for our suburbs — Parkwood estate rehabilitation	4,953	3,550	0	0	0	3,550	Jun-23
More services for our suburbs — Southern Memorial Park Detailed Design	2,571	672	768	0	0	1,440	Jun-24
Northbourne Avenue Pavement — Part 1 (ACT Contribution)	1,864	-1,136	0	0	0	-1,136	Jun-21
Parkes Way Early works (ACT contribution — CRP funded)	2,500	734	1,279	0	0	2,013	Jun-24
Parkes Way Early works (Commonwealth contribution — CRP funded)	2,500	460	1,822	0	0	2,282	Jun-24
Planning and design for a zero emissions bus network	800	500	0	0	0	500	Jun-23
Planning better roads for our growing city	4,100	334	0	0	0	334	Jun-23
Planning for a new Northside green waste facility	8,798	960	7,800	0	0	8,760	Jun-24
Protecting Canberra's environment — Designing the implementation of the Urban Forest Bill	250	250	0	0	0	250	Jun-23
Protecting Canberra's environment — Growing our urban forest	704	554	0	0	0	554	Jun-23
Protecting Canberra's environment — Upgrading the stormwater network	8,150	3,250	1,935	1,920	0	7,105	Jun-24
Road safety improvements (ACT contribution)	7,136	2,460	0	0	0	2,460	Jun-23
Road safety improvements (Commonwealth grant)	6,000	3,116	0	0	0	3,116	Jun-23
Road Safety Works — Variable Speed Limit Systems (ACT Contribution)	1,350	0	692	500	0	1,192	Jun-25
Schools for our growing city — Kenny High School	16,650	5,155	5,424	0	0	10,579	Jul-24
Supporting more Canberrans to Park and Ride	2,500	610	0	0	0	610	Jun-23
Upgrading an intersection on Owen Dixon Drive (ACT contribution)	5,000	480	3,840	0	0	4,320	Jun-24
Upgrading an intersection on Owen Dixon Drive (Commonwealth contribution)	5,000	1,070	1,250	0	0	2,320	Jun-24
Upgrading the ACT Material Recovery Facility (ACT contribution)	12,700	475	5,155	5,760	0	11,390	Jun-25
Upgrading the ACT Material Recovery Facility (Commonwealth contribution)	10,500	4,862	5,146	0	0	10,008	Jun-25

Project	Total Project Value ¹	2022-23	2023-24	2024-25	2025-26	Four year investment	Physical completion date
Upgrading the City Services Depot at Holder	2,000	365	1,558	0	0	1,923	Jun-24
Woden Bus Depot Augmentation	55,810	4,247	28,754	9,760	0	42,761	Jun-25
Total works in progress	980,214	160,884	304,712	249,411	81,520	796,527	
TOTAL INFRASTRUCTURE INVESTMENT PROGRAM	1,112,894	189,761	364,883	289,833	117,046	961,523	

Note:

1. The total project value reflects costs for both the Directorate and Major Projects Canberra. As a result, the total project value will exceed the four year investment in some instances as this reflects appropriation provided to the Directorate only.

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation Bill 2022-2023 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 207: Transport Canberra and City Services: Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	481,181	491,497	502,938	496,100	512,033
Taxes, licences, fees and fines	7,362	7,362	7,712	7,981	8,260
Sale of goods and services from contracts with customers	28,688	28,383	29,013	30,243	31,509
Grants and contributions revenue	147,784	121,872	106,230	264,081	132,313
Other income	13,724	13,724	2,283	2,948	3,077
Total income	678,739	662,838	648,176	801,353	687,192
Expenses					
Employee expenses	110,647	113,660	114,833	117,515	121,134
Supplies and services	221,986	221,191	206,605	203,943	212,172
Depreciation and amortisation	204,506	210,748	216,854	206,560	206,466
Grants and purchased services	197,149	204,925	219,493	214,284	220,165
Cost of goods sold	1,227	1,227	1,227	1,227	1,227
Borrowing costs	455	455	455	455	455
Other expenses	436	2,428	442	448	456
Total expenses	736,406	754,634	759,909	744,432	762,075
Operating result	-57,667	-91,796	-111,733	56,921	-74,883
Other comprehensive income					
<i>Items that will not be reclassified subsequently to profit and loss</i>					
Increase/(decrease) in the asset revaluation surplus	-3,428	-3,428	-55,758	-107,291	227,871
Total other comprehensive result	-3,428	-3,428	-55,758	-107,291	227,871
Total comprehensive result	-61,095	-95,224	-167,491	-50,370	152,988

Table 208: Transport Canberra and City Services: Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	9,949	23,314	19,856	15,446	15,110
Receivables	17,058	10,829	10,851	10,873	10,895
Inventories	1,517	1,559	1,595	1,631	1,667
Other assets	1,380	1,993	2,003	2,013	2,023
Total current assets	29,904	37,695	34,305	29,963	29,695
Non-current assets					
Property, plant and equipment	10,560,909	11,672,572	11,630,478	11,705,321	11,989,113
Intangible assets	9,349	6,909	5,214	2,115	492
Capital works in progress	236,806	200,073	362,065	484,300	471,046
Total non-current assets	10,807,064	11,879,554	11,997,757	12,191,736	12,460,651
TOTAL ASSETS	10,836,968	11,917,249	12,032,062	12,221,699	12,490,346
Current liabilities					
Payables and contract liabilities	37,278	37,817	38,741	39,665	40,589
Borrowings	124	72	63	57	35
Lease liabilities	5,150	5,373	5,373	5,373	5,373
Employee benefits	38,515	39,749	43,228	46,740	50,335
Other provisions	9,950	4,546	15,404	6,000	0
Other liabilities	4,091	3,968	4,065	2	2
Total current liabilities	95,108	91,525	106,874	97,837	96,334
Non-current liabilities					
Borrowings	350	184	121	64	29
Lease liabilities	7,880	7,747	7,717	7,687	7,657
Employee benefits	2,384	2,201	2,407	2,635	2,857
Other provisions	16,000	21,404	6,000	0	0
Other liabilities	4,163	4,063	0	0	0
Total non-current liabilities	30,777	35,599	16,245	10,386	10,543
TOTAL LIABILITIES	125,885	127,124	123,119	108,223	106,877
NET ASSETS	10,711,083	11,790,125	11,908,943	12,113,476	12,383,469
Equity					
Accumulated funds	6,159,523	5,937,821	6,112,397	6,424,221	6,466,343
Asset revaluation surplus	4,551,560	5,852,304	5,796,546	5,689,255	5,917,126
TOTAL EQUITY	10,711,083	11,790,125	11,908,943	12,113,476	12,383,469

Table 209: Transport Canberra and City Services: Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	6,010,794	5,847,284	5,937,821	6,112,397	6,424,221
Opening asset revaluation reserve	4,554,988	5,855,732	5,852,304	5,796,546	5,689,255
Balance at the start of the reporting period	10,565,782	11,703,016	11,790,125	11,908,943	12,113,476
Comprehensive income					
Operating result	-57,667	-91,796	-111,733	56,921	-74,883
Increase/(decrease) in the asset revaluation reserve surplus	-3,428	-3,428	-55,758	-107,291	227,871
Total comprehensive result	-61,095	-95,224	-167,491	-50,370	152,988
Transactions involving owners affecting accumulated funds					
Capital injections	233,447	184,066	315,829	341,644	164,440
Capital payments to TCO	-42,053	-16,703	-29,459	-86,694	-47,394
Net assets transferred in/(out) from other agencies as part of an administrative restructure	2	2	2	2	2
Net assets transferred in/(out) from other agencies	15,000	14,968	-63	-49	-43
Total transactions involving owners affecting accumulated funds	206,396	182,333	286,309	254,903	117,005
Closing equity					
Closing accumulated funds	6,159,523	5,937,821	6,112,397	6,424,221	6,466,343
Closing asset revaluation reserve	4,551,560	5,852,304	5,796,546	5,689,255	5,917,126
Balance at the end of the reporting period	10,711,083	11,790,125	11,908,943	12,113,476	12,383,469

Table 210: Transport Canberra and City Services: Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Controlled Recurrent Payments	284,660	287,200	284,097	282,490	292,567
Payment for Community Service Obligations	196,521	204,297	218,841	213,610	219,466
Taxes, licences, fees and fines	7,683	7,683	8,033	8,302	8,581
Sale of goods and services from contracts with customers	27,387	27,082	27,712	28,942	30,208
Goods and Services Tax input tax credits from the Australian Taxation Office	20,558	20,558	20,558	20,558	20,558
Goods and Services Tax collected from customers	3,330	3,330	3,330	3,330	3,330
Other	15,088	15,088	3,647	4,312	4,441
Total receipts from operating activities	555,227	565,238	566,218	561,544	579,151
Payments					
Employee	108,625	111,204	111,721	114,348	117,890
Supplies and services	220,928	220,584	206,225	205,174	213,345
Grants and purchased services	197,149	204,925	219,559	214,350	220,231
Related to cost of goods sold	1,378	1,378	1,378	1,378	1,378
Goods and Services Tax paid to the Australian Taxation Office	3,453	3,453	3,453	3,453	3,453
Goods and Services Tax paid to suppliers	20,405	20,405	20,405	20,405	20,405
Other	2	2	5	7	15
Total payments from operating activities	551,940	561,951	562,746	559,115	576,717
Net cash inflows/(outflows) from operating activities	3,287	3,287	3,472	2,429	2,434
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
Purchase of property, plant and equipment	13,167	12,847	12,622	12,840	8,677
Purchase of capital works in progress	179,606	155,575	267,630	243,710	105,906
Purchase of land and intangibles	0	0	7,800	0	0
Capital payments to Government agencies	29,459	29,549	86,894	47,394	13,287
Total payments from investing activities	222,232	197,971	374,946	303,944	127,870
Net cash inflows/(outflows) from operating activities	-222,232	-197,971	-374,946	-303,944	-127,870

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Capital injections	220,853	196,912	373,264	302,344	130,333
Total receipts from financing activities	220,853	196,912	373,264	302,344	130,333
Payments					
Repayment of borrowings	246	419	318	309	303
Repayment of lease liabilities - principal	4,930	4,930	4,930	4,930	4,930
Total payments from financing activities	5,176	5,349	5,248	5,239	5,233
Net cash inflows/(outflows) from financing activities	215,677	191,563	368,016	297,105	125,100
Net increase/(decrease) in cash and cash equivalents	-3,268	-3,121	-3,458	-4,410	-336
Cash and cash equivalents at the beginning of the reporting period	13,217	26,435	23,314	19,856	15,446
Cash and cash equivalents at the end of the reporting period	9,949	23,314	19,856	15,446	15,110

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Table 211: Transport Canberra and City Services: Revised Statement of Income and Expenses on Behalf of the Territory (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Taxes, licences, fees and fines	362	362	5,740	9,086	9,133
Sale of Goods and Services from Contracts with Customers	28,316	28,316	28,316	29,744	30,787
Total income	28,678	28,678	34,056	38,830	39,920
Expenses					
Transfer expenses	28,678	28,678	34,056	38,830	39,920
Total expenses	28,678	28,678	34,056	38,830	39,920
Operating result	0	0	0	0	0
Total comprehensive result	0	0	0	0	0

Table 212: Transport Canberra and City Services: Revised Statement of Assets and Liabilities on behalf of the Territory (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and investments	15	6	6	6	6
Receivables	2,050	2,402	2,402	2,402	2,402
Total current assets	2,065	2,408	2,408	2,408	2,408
TOTAL ASSETS	2,065	2,408	2,408	2,408	2,408
Current liabilities					
Payables and contract liabilities	2,065	2,408	2,408	2,408	2,408
Total current liabilities	2,065	2,408	2,408	2,408	2,408
TOTAL LIABILITIES	2,065	2,408	2,408	2,408	2,408
NET ASSETS	0	0	0	0	0
TOTAL EQUITY	0	0	0	0	0

Table 213: Transport Canberra and City Services: Revised Statement of Changes in Equity on behalf of the Territory (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity	0	0	0	0	0
Balance at the start of the reporting period	0	0	0	0	0
Comprehensive income	0	0	0	0	0
Total comprehensive result	0	0	0	0	0
Transactions involving owners affecting accumulated funds	0	0	0	0	0
Total Transactions involving owners affecting accumulated funds	0	0	0	0	0
Closing equity	0	0	0	0	0
Balance at the end of the reporting period	0	0	0	0	0

Table 214: Transport Canberra and City Services: Revised Statement of Cash Flows on behalf of the Territory (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Taxes, licences, fees and fines	362	362	5,740	9,086	9,133
Sale of goods and services from contracts with customers	28,316	28,316	28,316	29,744	30,787
Goods and Services Tax collected from customers	2,023	2,023	2,023	2,023	2,023
Total receipts from operating activities	30,701	30,701	36,079	40,853	41,943
Payments					
Transfer of Territory receipts to the Government	28,678	28,678	34,056	38,830	39,920
Goods and Services Tax paid to the Australian Taxation Office	2,023	2,023	2,023	2,023	2,023
Total payments from operating activities	30,701	30,701	36,079	40,853	41,943
Net cash inflows/(outflows) from operating activities	0	0	0	0	0
Net increase/(decrease) in cash and cash equivalents	0	0	0	0	0
Cash and cash equivalents at the beginning of the reporting period	15	0	6	6	6
Cash and cash equivalents at the end of the reporting period	15	6	6	6	6

Table 215: Output Class 1: Transport Canberra Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Controlled Recurrent Payments	213,241	221,619	234,650	229,695	236,089
Sale of goods and services from contracts with customers	0	2	28	15	16
Grants and contributions revenue	970	970	790	878	888
Total income	214,211	222,591	235,468	230,588	236,993
Expenses					
Employee expenses	9,620	9,902	9,928	10,293	10,613
Superannuation expenses	0	-39	0	0	0
Supplies and services	9,093	9,609	7,919	7,850	8,079
Depreciation and amortisation	34	32	117	111	-1,154
Grants and purchased services	196,200	203,976	218,520	213,289	219,145
Total ordinary expenses	214,947	223,480	236,484	231,543	236,683
Operating result	-736	-889	-1,016	-955	310

Table 216: Output Class 2: City Services Revised Operating Statement (\$'000)

	Budget 2022-23	Revised Budget 2022-23	Estimate 2023-24	Estimate 2024-25	Estimate 2025-26
Income					
Controlled Recurrent Payments	267,940	269,879	268,288	266,405	275,944
Taxes, licences, fees and fines	7,362	7,362	7,712	7,981	8,260
Sale of goods and services from contracts with customers	28,688	28,381	28,985	30,228	31,493
Grants and contributions revenue	146,814	120,902	105,440	263,203	131,425
Other income	13,724	13,724	2,283	2,948	3,077
Total income	464,528	440,248	412,708	570,765	450,199
Expenses					
Employee expenses	101,027	103,758	104,905	107,222	110,521
Superannuation expenses	0	39	0	0	0
Supplies and services	212,893	211,582	198,686	196,093	204,093
Depreciation and amortisation	204,472	210,716	216,737	206,449	207,620
Grants and purchased services	949	949	973	995	1,020
Cost of goods sold	1,227	1,227	1,227	1,227	1,227
Borrowing costs	455	455	455	455	455
Other expenses	436	2,428	442	448	456
Total ordinary expenses	521,459	531,154	523,425	512,889	525,392
Operating result	-56,931	-90,906	-110,717	57,876	-75,193

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Table 217: Revised Output Classes – Total Cost and Controlled Recurrent Payments (CRP) (\$'000)

	Total Cost 2022-23 Original Budget	Total Cost Variation	Total Cost 2022-23 Revised Budget	Service Payments 2022-23 Original Budget	Service Payments Variation	Service Payments 2022-23 Revised Budget
Output Class 1:						
Transport Canberra						
Transport Canberra	272,135	4,897	277,032	196,200	7,776	203,976
Total	272,135	4,897	277,032	196,200	7,776	203,976

Accountability Indicators

There are no changes in accountability indicators resulting from the supplementary appropriation.

Revised changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2021-22 financial statements and the impacts of the 2022-23 Budget Review and the *Appropriation Bill 2022-2023 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 218: Transport Canberra Operations: Revised Operating Statement (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Income					
Sale of goods and services from contracts with customers	226,103	234,300	249,705	244,992	251,295
Grants and contributions revenue	11,447	11,447	12,391	11,679	11,471
Other income	767	767	767	767	767
Total income	238,317	246,514	262,863	257,438	263,533
Expenses					
Employee expenses	134,808	138,543	143,757	148,351	153,205
Supplies and services	86,083	90,792	102,372	94,145	96,489
Depreciation and amortisation	33,172	29,377	31,638	36,372	35,755
Borrowing costs	17,379	17,627	16,986	16,210	15,434
Other expenses	693	693	700	708	715
Total expenses	272,135	277,032	295,453	295,786	301,598
Operating result	-33,818	-30,518	-32,590	-38,348	-38,065
Increase/(decrease) in the asset revaluation surplus	-27,180	14,820	30,375	4,603	5,601
Total other comprehensive result	-27,180	14,820	30,375	4,603	5,601
Total comprehensive result	-60,998	-15,698	-2,215	-33,745	-32,464

Table 219: Transport Canberra Operations: Revised Balance Sheet (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Current assets					
Cash and cash equivalents	14,407	13,959	13,233	12,507	11,781
Receivables	2,958	1,832	1,837	1,842	1,847
Inventories	4,206	4,036	4,129	4,222	4,315
Other assets	419	381	381	381	381
Total current assets	21,990	20,208	19,580	18,952	18,324
Non-current assets					
Property, plant and equipment	817,415	874,803	934,319	928,450	893,004
Intangible assets	1,455	1,351	1,351	1,193	1,135
Capital works in progress	14,266	10,520	20,755	24,755	24,755
Total non-current assets	833,136	886,674	956,425	954,398	918,894
TOTAL ASSETS	855,126	906,882	976,005	973,350	937,218
Current liabilities					
Payables and contract liabilities	15,626	15,512	15,326	15,140	14,954
Borrowings	11,879	11,186	11,827	12,602	13,378
Lease liabilities	1,519	1,420	1,420	1,420	1,420
Employee benefits	34,549	36,087	37,674	39,275	40,962
Total current liabilities	63,573	64,205	66,247	68,437	70,714
Non-current liabilities					
Borrowings	265,773	272,664	260,186	246,797	232,662
Lease liabilities	2,196	986	986	986	986
Employee benefits	2,827	2,302	3,109	3,968	4,835
Deferred tax liability	53,259	40,913	34,986	29,022	23,058
Total non-current liabilities	324,055	316,865	299,267	280,773	261,541
TOTAL LIABILITIES	387,628	381,070	365,514	349,210	332,255
NET ASSETS	467,498	525,812	610,491	624,140	604,963
Equity					
Accumulated funds	436,291	444,117	498,421	507,467	482,689
Reserves	31,207	81,695	112,070	116,673	122,274
TOTAL EQUITY	467,498	525,812	610,491	624,140	604,963

Table 220: Transport Canberra Operations: Revised Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Revised Budget at 30/6/23	Estimate at 30/6/24	Estimate at 30/6/25	Estimate at 30/6/26
Opening equity					
Opening accumulated funds	440,650	445,086	444,117	498,421	507,467
Opening asset revaluation reserve	58,387	66,875	81,695	112,070	116,673
Balance at the start of the reporting period	499,037	511,961	525,812	610,491	624,140
Comprehensive income					
Operating result	-33,818	-30,518	-32,590	-38,348	-38,065
Increase/(decrease) in the asset revaluation reserve surplus	-27,180	14,820	30,375	4,603	5,601
Total comprehensive result	-60,998	-15,698	-2,215	-33,745	-32,464
Transactions involving owners affecting accumulated funds					
Capital injections	29,459	29,549	86,894	47,394	13,287
Total Transactions involving owners affecting accumulated funds	29,459	29,549	86,894	47,394	13,287
Closing equity					
Closing accumulated funds	436,291	444,117	498,421	507,467	482,689
Closing asset revaluation reserve	31,207	81,695	112,070	116,673	122,274
Balance at the end of the reporting period	467,498	525,812	610,491	624,140	604,963

Table 221: Transport Canberra Operations: Revised Statement of Cash Flows (\$'000)

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Sale of goods and services from contracts with customers	226,017	234,420	249,827	245,113	251,416
Grants and contributions receipts	9,351	9,351	9,538	9,753	9,753
Goods and Services Tax input tax credits from the Australian Taxation Office	3,467	3,467	3,467	3,467	3,467
Goods and Services Tax collected from customers	3,006	3,006	3,006	3,006	3,006
Other	767	767	767	767	767
Total receipts from operating activities	242,608	251,011	266,605	262,106	268,409
Payments					
Employee	134,222	137,461	142,139	146,666	151,426
Supplies and services	83,848	88,764	100,322	92,064	94,376
Borrowing costs	17,379	17,627	16,986	16,210	15,434
Goods and Services Tax paid to the Australian Taxation Office	3,006	3,006	3,006	3,006	3,006
Goods and Services Tax paid to suppliers	3,468	3,468	3,468	3,468	3,468
Other	374	374	373	381	388
Total payments from operating activities	242,297	250,700	266,294	261,795	268,098
Net cash inflows/(outflows) from operating activities	311	311	311	311	311
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
Purchase of property, plant and equipment	8,765	8,765	65,230	30,883	0
Purchase of capital works in progress	9,599	9,689	9,928	4,000	776
Total payments from investing activities	-18,364	-18,454	-75,158	-34,883	-776
Net cash inflows/(outflows) from investing activities	-18,364	-18,454	-75,158	-34,883	-776
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Capital injections	29,459	29,549	86,894	47,394	13,287
Total receipts from financing activities	29,459	29,549	86,894	47,394	13,287
Payments					
Repayment of borrowings	443	443	443	443	443
Repayment of lease liabilities – principal	11,689	11,689	12,330	13,105	13,105
Total payments from financing activities	12,132	12,132	12,773	13,548	13,548
Net cash inflows/(outflows) from financing activities	17,327	17,417	74,121	33,846	-261

	2022-23 Budget	2022-23 Revised Budget	2023-24 Estimate	2024-25 Estimate	2025-26 Estimate
Net increase/(decrease) in cash and cash equivalents	-726	-726	-726	-726	-726
Cash and cash equivalents at the beginning of the reporting period	15,133	14,685	13,959	13,233	12,507
Cash and cash equivalents at the end of the reporting period	14,407	13,959	13,233	12,507	11,781