



Australian Capital Territory

# Budget

## 2026–27

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### **Budget Statements E**

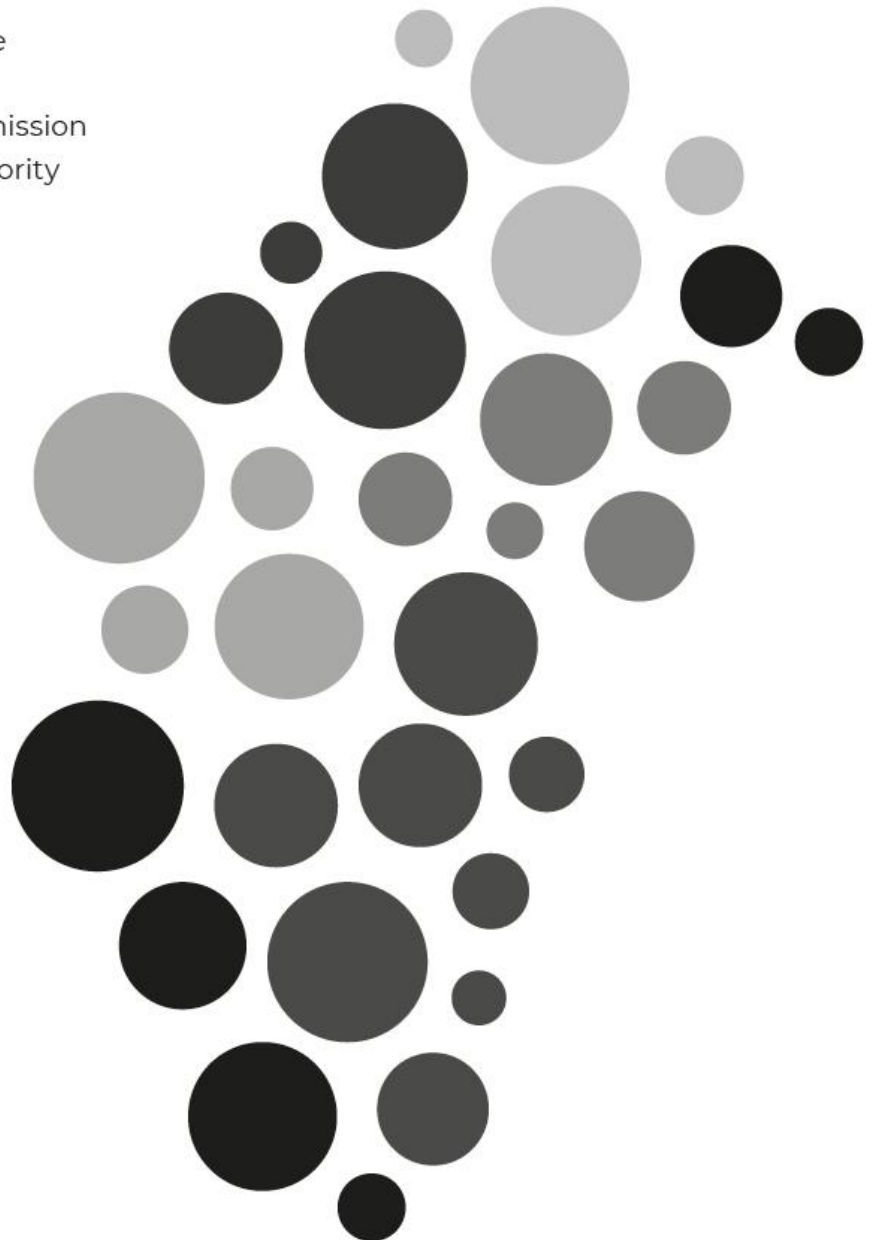
City and Environment Directorate

Transport Canberra Operations

ACT Gambling and Racing Commission

Cemeteries and Crematoria Authority

Suburban Land Agency



# Structure and Content of the 2026-27 Budget Papers

The 2026-27 Budget is presented in two papers and a series of agency Budget Statements.

## Budget Speech

The Treasurer's speech to the Legislative Assembly highlights the Government's Budget strategy and key features of the Budget.

## Budget Outlook

The Budget Outlook summarises the 2026-27 Budget and forward estimates for the General Government Sector, the Public Trading Enterprise sector and the total Territory Government. Details of the projected 2026-27 Budget results are provided, as well as background information on the development of the 2026-27 Budget, including economic conditions and federal financial relations. It also provides an overview of the Territory's infrastructure investment program and details of 2026-27 initiatives. Full accrual financial statements and notes are provided for all sectors.

## Budget Statements

The Budget Statements contain information on each directorate and agency, including descriptions of functions and roles and responsibilities, together with major strategic priorities.



## Acknowledgement

The City and Environment Directorate acknowledges the Ngunnawal people as traditional custodians of the ACT and recognises any other people or families with connection to the lands of the ACT and region.

We respect the Aboriginal and Torres Strait Islander people, particularly our Aboriginal and Torres Strait Islander staff, and their continuing culture and contribution they make to the Canberra region and the life of our city.

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Information about the directorate and an electronic version of this budget report can be found on the website [www.act.gov.au](http://www.act.gov.au).

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# CITY AND ENVIRONMENT DIRECTORATE

## Purpose

City and Environment Directorate's (CED) purpose is to integrate four core services into a high performing integrated system: planning, transport, land management (city and nature) and regulatory services. When our systems work together, Canberra moves smarter, grows stronger, and delivers better outcomes for the community and our environment.

Our vision is to create a sustainable city that is a great place to live. To do this we'll integrate our systems and our thinking to make it easier for the community to interact with government and build trust in our services. From getting your driver's licence through to planning our city, we'll work towards a connected and seamless experience. We'll be open to smarter ways of working – with a focus on impact rather than activity. We'll focus on key services that matter most to Canberrans: environment and green space, maintaining our beautiful and liveable city, enabling housing and delivering a well-functioning multimodal transport system.

CED contributes to the wellbeing of Canberrans (and visitors) through delivering land, planning and building policy and regulation, renewed urban spaces including neighbourhood parks, sportsgrounds and recreational facilities, and conserving the ACT's natural and cultural environments. CED improves community safety by managing bushfire risk and making ACT roads safer for all users including vulnerable users.

CED strives to continually improve public transport outcomes, providing an integrated light rail and bus network that is convenient, efficient, affordable, sustainable, and reliable.

CED has been leading work on emissions reduction, clean and affordable energy, and electric vehicles uptake through implementation of the ACT Climate Change Strategy, Integrated Energy Plan 2024-2030, and ACT's Zero Emissions Vehicles Strategy 2022-30.

CED also leads policy and programs to protect, conserve, and enhance nature and heritage in the ACT, including managing parks and reserves.

There are a range of services delivered by CED including libraries, waste and recycling services, safer walking and cycling around schools, and the wider city services through Access Canberra's Contact, Service and Specialised Centres. In designing and delivering these services, CED strives to make them accessible for all members of the community.

CED puts people and place at the centre of its work. Whether shaping policy, maintaining public spaces, designing transport networks or supporting regulatory access, CED contributes to a connected, inclusive and resilient Canberra—now and into the future.

Our people underpin our purpose. How we organise ourselves, and design and approach our work, will determine whether we deliver on our vision.

## 2026-27 Priorities

The Directorate will focus on delivering integrated, people-centred services that support a sustainable, liveable and inclusive Canberra and has identified the following key priorities.

### 1. Empower and invest in our people

- 1.1. Continue to ensure CED is a great place to work, where diversity is valued, and we attract and retain people with the right skills and behaviours.
- 1.2. Implement a CED Work Health and Safety Management System, protecting the safety and wellbeing of our people and the community.

### 2. Implement urban planning that prioritises affordable access to housing

- 2.1. Progress work under the Minister's Statement of Planning Priorities, supporting the Government's target of enabling 30,000 additional homes by 2030 including 5,000 public, community and affordable homes.
- 2.2. Enable diverse housing choice through the implementation of a new Missing Middle Housing Design Guide, and changes to the Territory Plan to remove barriers in the planning system and allow more housing options in existing suburbs.
- 2.3. Explore reforms to the Lease Variation Charge (LVC) to better support housing delivery through planning agreements, reviewing the LVC system and city centre revitalisation.
- 2.4. Undertake planning work for more housing in and around key precincts, shops and rapid transport connections, including through development of a 'Draft Southern Gateway Planning and Design Framework'.
- 2.5. Undertake planning work that will outline Canberra's future jobs and innovation precincts, including finalising the Eastern Broadacre Strategic Assessment.
- 2.6. Implement district strategies including undertaking planning on identified key sites and change areas and supporting community needs through the release of community facility sites.
- 2.7. Continue implementation of the Property Developer Licensing Scheme, which becomes mandatory from 1 October 2026.
- 2.8. Extend occupational licensing to selected building trades including carpentry, brick and block laying, roof plumbing, waterproofing, concreting and fire protection.
- 2.9. Continue implementation of the ACT Sustainable Buildings Pathway to shift to world's best practice on climate-ready and environmentally sustainable buildings.
- 2.10. Explore opportunities for the improvement of whole-of-government coordinated development application services and support for the construction and development industry and broader community.

- 2.11. Continue development of digital infrastructure to support the new planning system and improve customer interfaces, including a new electronic lodgement and assessment system.
- 2.12. Modernise development coordination fees and charges and investigate options to fund infrastructure related to development applications.

### **3. Deliver a connected, safe and accessible transport network**

- 3.1. In partnership with Infrastructure Canberra (iCBR) continue delivery of key transport infrastructure upgrades including the Strategic Road Maintenance program, Roads to Recovery pavement rehabilitation and continuing the program of work to upgrade bus stops to meet accessibility standards
- 3.2. Continue to support iCBR in progressing the Canberra Light Rail network to Woden, creating a public transport spine connecting Canberra's north and south and meeting our city's future transport needs.
- 3.3. Increase service frequency and reliability across key routes and weekends to ensure accessibility, for the community 7 days a week with consideration of the impact of disruption from construction of the Light Rail Stage 2A.
- 3.4. Continue implementation of the ACT Transport Strategy, including its subordinate multimodal plans for the strategic network and key corridors and town centres.
- 3.5. Continue delivery of school travel programs to improve road safety and support active travel around schools, namely the Active Streets for Schools, Ride or Walk to School.
- 3.6. Work with the Australian Government to identify priority land transport infrastructure projects within the ACT for co-funding.
- 3.7. Develop a new ACT Road Safety Strategy to replace the ACT Road Safety Strategy 2020-2025 and the associated action plan.
- 3.8. Build on the existing 106 battery electric bus fleet through the ongoing procurement program, including an additional 30 buses, adding to the broader rollout of 110 electric buses over four years to support a zero-emissions fleet by 2040 or earlier and grow the network.
- 3.9. Extend measures aimed at addressing occupational violence on the Transport Canberra Bus Network, including Transit Enforcement Officers to undertake fare compliance activities, de-escalation training and Safety Screens for bus drivers.
- 3.10. Continue to support public transport services for the Canberra community. This includes funding to continue workforce entitlements under the Transport Canberra Operations Enterprise Agreement 2023-2026, meet Light Rail contractual requirements and fuel cost pressures.

### **4. Deliver high-quality city services that matter**

- 4.1. Deliver upgrades to the Mugga Lane Resource Management Centre.

- 4.2. Develop a new green waste drop off facility for Canberra's northside.
- 4.3. Prepare for the expansion of the ACT Container Deposit Scheme to accept more recyclable items.
- 4.4. Continue planning for a large-scale Food Organics and Garden Organics (FOGO) facility.
- 4.5. Continue the review and implementation of the Urban Forest Strategy and maintain Canberra's 830,000+ strong tree canopy.
- 4.6. Continue a comprehensive review of the *Public Unleased Land Act 2013*.
- 4.7. Continue delivery of the Shopping Centre Improvements Program for upgrades to suburban group centres and local shops across Canberra, including additional sites funded in 2026-27.
- 4.8. Continue the delivery of new and upgraded active travel infrastructure, path and cycle networks to improve accessibility and connectivity.
- 4.9. Progress the delivery of the playground upgrades program across Canberra.
- 4.10. Audit, investigate, design and construct stormwater infrastructure in flood prone areas.

## **5. Provide efficient regulatory services for community and business**

- 5.1. Implement and operationalise the Regulatory Strategy 2026-2029 delivering regulatory outcomes that are fair, targeted and transparent.
- 5.2. Support the economic growth and environmental health and safety of Canberra and make it easier to do business in the ACT through proportionate, efficient, risk-based regulatory activities.
- 5.3. Investigate and manage complaints to achieve regulatory and improved government service delivery outcomes.
- 5.4. Modernise our systems and approach to digitisation of services as a foundation to more easily support government reforms that enhance the liveability, wellbeing, safety, sustainability and the economy of the Territory.
- 5.5. Continue to provide customer services through Service and Contact Centres, libraries and engagement with the community and business sectors, including targeted services for those who need additional assistance
- 5.6. Manage key systems and registries on behalf of the ACT Government including vehicle registration; Births, Deaths and Marriages; and Land Titles.
- 5.7. Support improvements and efficiencies in the Working with Vulnerable People registration scheme.
- 5.8. Continue to work with the RSPCA on the design of a new facility and associated capital works upgrades.

## **6. Support climate resilience and a healthy environment**

- 6.1. Implement the ACT Climate Change Strategy 2026-36 and the Action Plan to deliver the vision of a sustainable future for Canberra.
- 6.2. Continue progress towards achieving the legislated greenhouse gas emissions reduction target of net zero emissions by 2045 including interim targets for 2030 and 2040.
- 6.3. Continue to implement the ACT's Integrated Energy Plan (2024-2030) to support a fair and equitable transition away from fossil fuel gas through a reliable and affordable energy system.
- 6.4. Support directorates to achieve zero emissions in government operations by 2040, including electrification of gas infrastructure in government buildings and schools.
- 6.5. Continue implementation of the ACT's Zero Emissions Vehicles Strategy 2022-30 to promote increased uptake of zero emissions vehicles and expansion of the electric vehicle charging network.
- 6.6. Continue to maintain provision of affordable 100% renewable electricity in the ACT.
- 6.7. Continue implementation of the Circular Economy Strategy and Action Plan, including finalising a plan to phase out more problematic and unnecessary single-use plastics.
- 6.8. Deliver the ACT Healthy Waterways program with a focus on delivering a 10-year plan to improve water quality in Lake Tuggeranong.
- 6.9. Finalise and implement the draft ACT's Nature Conservation Strategy 2026-2036.
- 6.10. Finalise the statutory review of the Nature Conservation Act 2014.
- 6.11. Progress the development of the Waragul (Dingo) Controlled Native Species Management Plan in consultation with identified stakeholders.
- 6.12. Prioritise the refresh of the statutory Reserve Management Plans for Namadgi National Park and the Murrumbidgee River Corridor in consultation with relevant stakeholders.
- 6.13. Complete the strategic review of the ACT's Fire Management Trail Network.
- 6.14. Review and refresh the Canberra Tracks network of heritage signage.
- 6.15. Finalise the review of the Environment Protection Act 1997.
- 6.16. Conclude the procurement processes for the delivery of community environment programs.

## **7. Deliver Closing the Gap priority reforms to improve outcomes for the Ngunnawal and ACT First Nations communities**

- 7.1. Continue to deliver activities that support the Closing the Gap priority reforms and the ACT Aboriginal and Torres Strait Islander Agreement focus areas.
- 7.2. Continue to work in partnership with Traditional Custodians for the care and management of Country.
- 7.3. Develop and implement a CED Cultural Integrity Framework.

# Estimated Employment Levels

Table 1: Estimated Employment Levels

	2024-25 Actual Outcome <sup>1</sup>	2025-26 Budget <sup>2</sup>	2025-26 Estimated Outcome <sup>1</sup>	2026-27 Budget <sup>2</sup>
<b>Staffing (FTE) – City and Environment Directorate (excluding Transport Canberra Operations)</b>	N/A <sup>3</sup>	2,694	2,736 <sup>4</sup>	2,654 <sup>5</sup>
<b>Staffing (FTE) - Transport Canberra Operations</b>	1,035	1,003	1,092 <sup>6</sup>	1,090 <sup>7</sup>
<b>Staffing (FTE) - Total</b>	N/A <sup>3</sup>	3,697	3,828	3,744

**Notes:**

1. These figures relate to 30 June staffing levels.
2. These figures relate to estimated average annual staffing levels.
3. CED was established as a new Directorate on 1 July 2025 and therefore has no actual outcome for FTE levels prior to that date.
4. The increase of 42 FTE in the 2025-26 Estimated Outcome compared to the 2025-26 Budget in CED is due to increased staffing to deliver the Directorate's operations.
5. The decrease of 40 FTE in the 2026-27 Budget compared to the 2025-26 Budget in CED is due to ceasing initiatives (136 FTE), offset by new initiatives (96 FTE).
6. The increase of 89 FTE in the 2025-26 Estimated Outcome compared to the 2025-26 Budget in TCO reflects increased staffing associated with weekend service uplifts and other network adjustments.
7. The increase of 87 FTE in the 2026-27 Budget compared to the 2025-26 Budget in TCO is due to new initiatives (31 FTE), offset by ceasing initiatives (22 FTE) and increased staffing associated with weekend service uplifts and other network adjustments.

# Strategic Objectives and Indicators

The Directorate’s Strategic Objectives are outlined in its *Strategic Plan 2026-2030*. The Directorate’s strategic objectives and indicators align with the wellbeing domains set out in the ACT Government Wellbeing Framework. The strategic indicators, associated measures and targets have been developed in line with the ACT Government’s Performance and Accountability Framework.

## Strategic Objective 1

### *Empower and invest in our people*

The Directorate is committed to attracting, promoting and retaining people with the right skills and behaviours to deliver on our vision and ACT Government priorities. Our leaders empower team members to engage with risk and make decisions. We acknowledge we’ll make mistakes sometimes and we will be upfront about that and learn from it. Our leaders actively support teams to collaborate across team boundaries, and we take safety seriously. We support a workplace where diversity is valued and everyone feels a sense of belonging.

**Table 2: Strategic indicator 1: A good place to work**

Measure	2026-27 Target %
Percentage of team members who agree or strongly agree that CED is a good place to work	80

## Strategic Objective 2

### *Implement urban planning that prioritises affordable access to housing*

Canberra’s strength has always been its access to nature, short distances to well-paying jobs, its neighbourhoods, and the ease of getting around. We’ll build on this as we deliver a more compact, connected and efficient city. The Directorate will operate a planning system that provides timely decisions and achieves well designed, liveable and sustainable urban outcomes. We’ll do this while being proactive in integrating land use, infrastructure and transport planning across government.

Our priority will be to achieve the government’s objective of improved affordable access to housing. We’ll do this in a way that ensures there are quality homes with easy access to jobs, nature, community facilities, and public transport. Our decisions will improve our resilience to climate change and do our part to achieve net zero by 2045.

**Table 3: Strategic indicator 2: Improved access to housing**

Measure	2026-27 Target
Number of homes enabled by the end of 2030	30,000 including 5,000 public, community, and affordable rental homes

### Strategic Objective 3

#### *Deliver a connected, safe and accessible transport network*

The Directorate will expand its integrated transport network that enables seamless movement between modes, offering people choice in how, when and where they travel, regardless of location, background, or physical ability. This is achieved through connected public transport, safe and efficient roads, and high-quality walking and cycling environments and paths. We’re committed to improving accessibility, convenience, and the appeal of public transport while reducing emissions.

**Table 4: Strategic indicator 3: Public transport service reliability**

Measure	2026-27 Target %
Percentage of cancelled and incomplete trips in a financial year	1

### Strategic Objective 4

#### *Deliver high-quality city services that matter*

The Directorate provides a great city experience for locals and visitors. We manage essential services including libraries, waste and recycling collection, graffiti removal, mowing, and the maintenance of urban trees, roads, paths and public open spaces. We also oversee playground and shopping centre upgrades, animal welfare, ranger services and public land permits. Alongside these core services, we operate ACT Government businesses such as Capital Linen Service and Yarralumla Nursery and provide oversight of the Territory’s cemeteries and crematorium. Together, these services help maintain vibrant parks and neighbourhoods, strengthen community connection, and ensure Canberra remains a great place to live and work.

Our service and contact centres play a critical role in delivering community support, information and services, forming a central point of engagement between government and

the community. They serve the community by providing accessible, responsive and trusted channels to navigate government services.

**Table 5: Strategic indicator 4: Community satisfaction with city services**

Measure	2026-27 Target %
Percentage of customers satisfied with city services	85

## **Strategic Objective 5**

### *Provide efficient regulatory services for community and business*

The Directorate will exercise its regulatory roles through a risk-based, evidence-informed approach. By implementing the Regulatory Strategy (2026–2029), we aim to improve the wellbeing of the ACT community through strengthening trust in government institutions, reducing regulatory complexity, and supporting safer, more sustainable environments. We’ll make regulatory processes more transparent and predictable, helping businesses thrive and ensuring protections are in place for both the community and the environment. The Directorate has brought regulatory functions under one group to improve coordination across teams, and establish a streamlined, efficient and cost-effective way of working.

**Table 6: Strategic indicator 5: Easy to deal with the ACT Government**

Measure	2026-27 Target %
Percentage of customers expressing ease of dealing with Access Canberra	90

## Strategic Objective 6

### *Support climate resilience and a healthy environment*

The Directorate will manage and protect the ACT’s environment — across land, water, and climate — to ensure the wellbeing of the community. We support a city where people enjoy clean air, healthy waterways, and thriving green spaces. Our efforts encompass initiatives that conserve the natural environment, promote and guide land use and density in development, and improve resilience to climate challenges. By leading the responsible stewardship of our environment (including our heritage), we not only provide a safe and liveable community, but also demonstrate our commitment to current and future generations.

**Table 7: Strategic indicator 6: Climate resilient environment and community**

<b>Measure</b>	<b>2026-27 Target</b>
Percentage reduction in greenhouse gas emissions from 1989-90 levels	65-75% by 2030

## Strategic Objective 7

### *Deliver Closing the Gap priority reforms to improve outcomes for the Ngunnawal and ACT First Nations communities*

The Directorate respects, values and conserves Ngunnawal Country, and the rights, knowledge and values of Ngunnawal people, and any other people or families with a connection to the lands of the ACT and region. We will formalise a partnership that centres on shared decision-making and transforming the way we work together with Traditional Custodians. We acknowledge and celebrate the diverse ACT First Nations community and their unique cultures and will work alongside community in the design of culturally appropriate programs. We'll increase the cultural capability of our organisation to embed shared decision making with Traditional Custodians in Caring for Country and the ACT First Nations community on policy and programs more broadly.

**Table 8: Strategic indicator 7.1: Increase Traditional Custodians' role in decision making**

Measure	2026-27 Target
Number of shared decisions implemented in urban and rural lands within the Directorate's remit	5

**Table 9: Strategic indicator 7.2: Improve cultural integrity in the Directorate**

Measure	2026-27 Target %
Percentage of senior executive service staff with cultural integrity embedded in their performance agreements	100

## Output Classes

The nine Output Classes previously reported in the 2025–26 Budget Statement E have been consolidated into a simplified structure of five Output Classes. Although some retain similar names, their scope has been revised, with activities combined to create a more streamlined and efficient reporting framework.

### Output Class 1: Planning and Policy

**Table 10: Planning and Policy (\$'000)**

	2025-26 Estimated Outcome <sup>1</sup>	2026-27 Budget <sup>2</sup>
<b>Total Cost<sup>3</sup></b>	N/A	84,674
<b>Controlled Recurrent Payments</b>	N/A	76,245

**Notes:**

1. CED transitioned from nine output classes in 2025-26 to five output classes in 2026-27. As a result of this the estimated outcomes for 2025-26 are reported in the Discontinued Outputs below.
2. The 2026-27 Budget reflects the new output class arrangements effective from 1 July 2026 for CED.
3. Total cost includes depreciation and amortisation \$0.167 million in 2026-27.

### Output 1.1: Statutory Planning

Facilitates and manages growth and change within the ACT through development assessment and leasehold management, with the overarching objective of promoting and facilitating economically productive, sustainable, attractive, safe and well-designed urban and rural environments in the ACT.

**Table 11: Output 1.1: Statutory Planning (\$'000)**

	2025-26 Estimated Outcome <sup>1</sup>	2026-27 Budget <sup>2</sup>
<b>Total Cost<sup>3</sup></b>	N/A	23,247
<b>Controlled Recurrent Payments</b>	N/A	20,341

**Notes:**

1. CED transitioned from nine output classes in 2025-26 to five output classes in 2026-27. As a result of this the estimated outcomes for 2025-26 are reported in the Discontinued Outputs below.
2. The 2026-27 Budget reflects the new output class arrangements effective from 1 July 2026 for CED.
3. Total cost includes depreciation and amortisation \$0.126 million in 2026-27.

## **Output 1.2: Policy, Planning and the Built Environment**

Development and Implementation deliver studies, assessments and engagement to inform strategic planning for future land development opportunities. This work also includes undertaking strategic projects and government initiatives, as well as infrastructure capacity studies, related to future land development opportunities and facilitating the direct sale of land for community use. Loose Fill Asbestos delivers the Loose Fill Asbestos Insulation Eradication Scheme and the Mr Fluffy legacy projects, providing support and advice to affected homeowners, the Canberra community, industry and Government. Planning Policy delivers strategic planning and policy work, including the planning strategy, district strategies, the Territory Plan and design guides so that the planning, development and building policy settings support the economic growth and prosperity of the ACT, and so that the ACT is a place of choice for the community, today and into the future. Building Reform delivers building reforms that improve the ACT's building regulatory system, provides transparent and efficient regulation of the building and construction industry and develops policies for safe, healthy, climate resilient, liveable and quality buildings.

**Table 12: Output 1.2: Policy, Planning and Built Environment (\$'000)**

	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimated Outcome<sup>1</sup></b>	<b>Budget<sup>2</sup></b>
<b>Total Cost<sup>3</sup></b>	N/A	61,427
<b>Controlled Recurrent Payments</b>	N/A	55,904

**Notes:**

1. CED transitioned from nine output classes in 2025-26 to five output classes in 2026-27. As a result of this the estimated outcomes for 2025-26 are reported in the Discontinued Outputs below.
2. The 2026-27 Budget reflects the new output class arrangements effective from 1 July 2026 for CED.
3. Total cost includes depreciation and amortisation \$0.041 million in 2026-27.

## Output Class 2: Transport Canberra

### Output 2.1: Transport Canberra

Transport Canberra includes the Government subsidy paid to bus and light rail operations, and the strategic oversight of the public transport network, public transport asset management and the Active Travel Office.

**Table 13: Output Class 2 (and Output 2.1): Transport Canberra (\$'000)**

	2025-26 Estimated Outcome <sup>1</sup>	2026-27 Budget <sup>2</sup>
<b>Total Cost<sup>3</sup></b>	N/A	271,126
<b>Controlled Recurrent Payments</b>	N/A	264,030

**Notes:**

1. CED transitioned from nine output classes in 2025-26 to five output classes in 2026-27. As a result of this the estimated outcomes for 2025-26 are reported in the Discontinued Outputs below.
2. The 2026-27 Budget reflects the new output class arrangements effective from 1 July 2026 for CED.
3. Total cost includes depreciation and amortisation \$0.138 million in 2026-27.

## Output Class 3: Territory and Municipal Services

**Table 14: Territory and Municipal Services (\$'000)**

	2025-26 Estimated Outcome <sup>1</sup>	2026-27 Budget <sup>2</sup>
<b>Total Cost<sup>3</sup></b>	N/A	551,344
<b>Controlled Recurrent Payments</b>	N/A	284,493

**Notes:**

1. CED transitioned from nine output classes in 2025-26 to five output classes in 2026-27. As a result of this the estimated outcomes for 2025-26 are reported in the Discontinued Outputs below.
2. The 2026-27 Budget reflects the new output class arrangements effective from 1 July 2026 for CED.
3. Total cost includes depreciation and amortisation \$212.579 million in 2026-27.

### **Output 3.1: Roads & Infrastructure**

Management of the Territory's roads and associated assets, stormwater infrastructure, community paths, bridges, traffic signals, streetlights and car parks. This output also includes the provision of asset information services, capital works and development approvals relating to the acceptance of new infrastructure assets.

**Table 15: Output 3.1: Roads & Infrastructure (\$'000)**

	<b>2025-26 Estimated Outcome<sup>1</sup></b>	<b>2026-27 Budget<sup>2</sup></b>
<b>Total Cost<sup>3</sup></b>	N/A	303,372
<b>Controlled Recurrent Payments</b>	N/A	110,517

**Notes:**

1. CED transitioned from nine output classes in 2025-26 to five output classes in 2026-27. As a result of this the estimated outcomes for 2025-26 are reported in the Discontinued Outputs below.
2. The 2026-27 Budget reflects the new output class arrangements effective from 1 July 2026 for CED.
3. Total cost includes depreciation and amortisation \$179.013 million in 2026-27.

### **Output 3.2: Waste and Recycling**

Provision of domestic waste, recyclables and green waste collection services, operation of resource management and recycling centres, development of waste policy, and implementation and evaluation of waste management programs.

**Table 16: Output 3.2: Waste and Recycling (\$'000)**

	<b>2025-26 Estimated Outcome<sup>1</sup></b>	<b>2026-27 Budget<sup>2</sup></b>
<b>Total Cost<sup>3</sup></b>	N/A	98,656
<b>Controlled Recurrent Payments</b>	N/A	76,468

**Notes:**

1. CED transitioned from nine output classes in 2025-26 to five output classes in 2026-27. As a result of this the estimated outcomes for 2025-26 are reported in the Discontinued Outputs below.
2. The 2026-27 Budget reflects the new output class arrangements effective from 1 July 2026 for CED.
3. Total cost includes depreciation and amortisation \$6.239 million in 2026-27.

### **Output 3.3: City Maintenance & Services**

Planning and management of the Territory's parks and urban open space system including associated community infrastructure, maintaining the look and feel of the city, and managing the urban forest and sportsgrounds facilities. The Directorate also provides advice, education and compliance services in relation to municipal ranger functions, domestic animal management, plant and animal licensing and significant tree protection. This output also includes Yarralumla Nursery and Capital Linen.

**Table 17: Output 3.3: City Maintenance & Services ('000)**

	2025-26 Estimated Outcome <sup>1</sup>	2026-27 Budget <sup>2</sup>
<b>Total Cost<sup>3</sup></b>	N/A	149,316
<b>Controlled Recurrent Payments</b>	N/A	97,508

**Notes:**

1. CED transitioned from nine output classes in 2025-26 to five output classes in 2026-27. As a result of this the estimated outcomes for 2025-26 are reported in the Discontinued Outputs below.
2. The 2026-27 Budget reflects the new output class arrangements effective from 1 July 2026 for CED.
3. Total cost includes depreciation and amortisation \$27.327 million in 2026-27.

### **Output Class 4: Access Canberra**

#### **Output 4.1: Access Canberra**

Through the Access Canberra output the Directorate contributes to the economic growth and vibrancy of the ACT community and helps protect its citizens and the community through compliance, licensing and regulation.

The Directorate will deliver this output by:

- undertaking its regulatory activities to protect the community and contribute to the Territory's economic growth through risk-based compliance, licensing and regulation;
- providing services and collecting revenue on behalf of other directorates; and
- providing customer services to businesses, community groups and individuals through a 'no wrong door' approach.

In addition, provision of library services to the community through Libraries ACT's branches, home library service, and the ACT Virtual Library.

**Table 18: Output 4 (and Output 4.1): Access Canberra (\$'000)**

	2025-26 Estimated Outcome <sup>1</sup>	2026-27 Budget <sup>2</sup>
<b>Total Cost<sup>3</sup></b>	N/A	187,282
<b>Controlled Recurrent Payments</b>	N/A	131,395

**Notes:**

1. CED transitioned from nine output classes in 2025-26 to five output classes in 2026-27. As a result of this the estimated outcomes for 2025-26 are reported in the Discontinued Outputs below.
2. The 2025-26 Budget reflects the new output class arrangements effective from 1 July 2026 for CED.
3. Total cost includes depreciation and amortisation \$4.414 million in 2026-27.

## Output Class 5: Environment and Climate Change

**Table 19: Output Class 5: Environment and Climate Change (\$'000)**

	2025-26 Estimated Outcome <sup>1</sup>	2026-27 Budget <sup>2</sup>
<b>Total Cost<sup>3</sup></b>	N/A	176,053
<b>Controlled Recurrent Payments</b>	N/A	133,072

**Notes:**

1. CED transitioned from nine output classes in 2025-26 to five output classes in 2026-27. As a result of this the estimated outcomes for 2025-26 are reported in the Discontinued Outputs below.
2. The 2026-27 Budget reflects the new output class arrangements effective from 1 July 2026 for CED.
3. Total cost includes depreciation and amortisation \$7.219 million in 2026-27.

### **Output 5.1: Environment and Heritage**

Environment provides protection, conservation and enhancement of the ACT's natural and built environments through delivering functions under the *Nature Conservation Act 2014*, *Fisheries Act 2000*, *Environment Protection Act 1997* and *Biosecurity Act 2023*. Heritage delivers statutory functions under the Heritage Act 2004 to recognise, register and conserve Aboriginal places and objects or heritage places and objects that have natural or cultural heritage significance. It includes supporting the ACT Heritage Council to exercise its functions under the Heritage Act 2004, delivery of the ACT Heritage Grants Program and the annual Canberra and Region Heritage Festival.

**Table 20: Output 5.1: Environment and Heritage (\$'000)**

	2025-26 Estimated Outcome <sup>1</sup>	2026-27 Budget <sup>2</sup>
<b>Total Cost<sup>3</sup></b>	N/A	40,399
<b>Controlled Recurrent Payments</b>	N/A	34,865

**Notes:**

1. CED transitioned from nine output classes in 2025-26 to five output classes in 2026-27. As a result of this the estimated outcomes for 2025-26 are reported in the Discontinued Outputs below.
2. The 2026-27 Budget reflects the new output class arrangements effective from 1 July 2026 for CED.
3. Total cost includes depreciation and amortisation \$0.826 million in 2026-27.

### **Output 5.2: Parks and Conservation**

Management of the ACT's parks, reserves, unleased public land as per the Nature Conservation Act 2014 and management of the ACT's commercial pine plantations and offset areas. Also under this output is delivery of development, implementation and review of land management programs including for conservation, fire, pests and weeds, and nature-based recreation.

**Table 21: Output 5.2: Parks and Conservation (\$'000)**

	2025-26 Estimated Outcome <sup>1</sup>	2026-27 Budget <sup>2</sup>
<b>Total Cost<sup>3</sup></b>	N/A	70,502
<b>Controlled Recurrent Payments</b>	N/A	54,932

**Notes:**

1. CED transitioned from nine output classes in 2025-26 to five output classes in 2026-27. As a result of this the estimated outcomes for 2025-26 are reported in the Discontinued Outputs below.
2. The 2026-27 Budget reflects the new output class arrangements effective from 1 July 2026 for CED.
3. Total cost includes depreciation and amortisation \$5.573 million in 2026-27.

### **Output 5.3: Climate Change, Energy and Water**

Develops policy, provides advice and supports delivery of a range of programs in relation to the ACT Climate Change Strategy 2019-25 and the Zero Emissions Vehicles Strategy 2022-30. It includes investments in renewable electricity, the Energy Efficiency Improvement Scheme, administration of ACT's Zero Emissions Government Scheme, the Integrated Energy Plan in support of community and urban adaptation and resilience. Water delivers statutory functions of the Water Resources Act 2007 to provide for the well managed and sustainable use of the ACT's water resources. It includes development and implementation of catchment plans, water quality monitoring programs, and assets to enhance the quality of ACT's potable and non-potable water. It includes implementation of the ACT's Water Strategy and contributions to national water reforms.

**Table 22: Output 5.3: Climate Change, Energy and Water (\$'000)**

	<b>2025-26 Estimated Outcome<sup>1</sup></b>	<b>2026-27 Budget<sup>2</sup></b>
<b>Total Cost<sup>3</sup></b>	N/A	65,152
<b>Controlled Recurrent Payments</b>	N/A	43,275

**Notes:**

1. CED transitioned from nine output classes in 2025-26 to five output classes in 2026-27. As a result of this the estimated outcomes for 2025-26 are reported in the Discontinued Outputs below.
2. The 2026-27 Budget reflects the new output class arrangements effective from 1 July 2026 for CED.
3. Total cost includes depreciation and amortisation \$0.820 million in 2026-27.

## Output Classes EBT: Office of the Commissioner for Sustainability and the Environment

### *Output EBT: Office of the Commissioner for Sustainability and the Environment*

Publication of the State of the Environment Report, investigations by Ministerial direction, and complaints where a Territory agency's actions may have a substantial impact on the environment.

**Table 23: Output EBT 1: Office of the Commissioner for Sustainability and the Environment (\$'000)**

	2025-26 Estimated Outcome	2026-27 Budget
<b>Total Cost</b>	2,027	2,086
<b>Payment for Expenses on Behalf of the Territory</b>	1,972	2,049

## Discontinued Output Classes

The nine Output Classes previously reported in the 2025–26 Budget Statement E have been consolidated into a simplified structure of five Output Classes. Although some retain similar names, their scope has been revised, with activities combined to create a more streamlined and efficient reporting framework.

### Output Class 1: Access Canberra

**Table 24: Output Class 1: Access Canberra (\$'000)**

	2025-26 Estimated Outcome <sup>1</sup>	2026-27 Budget
<b>Total Cost<sup>2</sup></b>	145,652	N/A
<b>Controlled Recurrent Payments</b>	108,660	N/A

**Notes:**

1. The 2025-26 Estimated Outcome reflects CED's nine output classes as listed in the 2025-26 Budget Statement E. Following a consolidation and structural changes, CED has reduced its output classes to five from 2026-27 as reported above.
2. Total cost includes depreciation and amortisation \$1.799 million in 2025-26.

### Output Class 2: City Services

**Table 25: Output Class 2: City Services (\$'000)**

	2025-26 Estimated Outcome <sup>1</sup>	2026-27 Budget
<b>Total Cost<sup>2</sup></b>	587,279	N/A
<b>Controlled Recurrent Payments</b>	301,247	N/A

**Notes:**

1. The 2025-26 Estimated Outcome reflects CED's nine output classes as listed in the 2025-26 Budget Statement E. Following a consolidation and structural changes, CED has reduced its output classes to five from 2026-27 as reported above.
2. Total cost includes depreciation and amortisation \$217.898 million in 2025-26.

## Output Class 3: Climate Change and Energy

Table 26: Output Class 3: Climate Change and Energy (\$'000)

	2025-26 Estimated Outcome <sup>1</sup>	2026-27 Budget
<b>Total Cost<sup>2</sup></b>	59,622	N/A
<b>Controlled Recurrent Payments</b>	31,984	N/A

**Notes:**

1. The 2025-26 Estimated Outcome reflects CED's nine output classes as listed in the 2025-26 Budget Statement E. Following a consolidation and structural changes, CED has reduced its output classes to five from 2026-27 as reported above.
2. Total cost includes depreciation and amortisation \$0.157 million in 2025-26.

## Output Class 4: Development and Implementation

Table 27: Output Class 4: Development and Implementation

	2025-26 Estimated Outcome <sup>1</sup>	2026-27 Budget
<b>Total Cost</b>	13,653	N/A
<b>Controlled Recurrent Payments</b>	12,452	N/A

**Notes:**

1. The 2025-26 Estimated Outcome reflects CED's nine output classes as listed in the 2025-26 Budget Statement E. Following a consolidation and structural changes, CED has reduced its output classes to five from 2026-27 as reported above.

## Output Class 5: Environment

Table 28: Output Class 5: Environment (\$'000)

	2025-26 Estimated Outcome <sup>1</sup>	2026-27 Budget
<b>Total Cost<sup>2</sup></b>	129,797	N/A
<b>Controlled Recurrent Payments</b>	99,484	N/A

**Notes:**

1. The 2025-26 Estimated Outcome reflects CED's nine output classes as listed in the 2025-26 Budget Statement E. Following a consolidation and structural changes, CED has reduced its output classes to five from 2026-27 as reported above.
2. Total cost includes depreciation and amortisation \$9.010 million in 2025-26.

## Output Class 6: Loose Fill Asbestos Coordination

Table 29: Output Class 6: Loose Fill Asbestos Coordination (\$'000)

	2025-26 Estimated Outcome <sup>1</sup>	2026-27 Budget
<b>Total Cost</b>	1,214	N/A
<b>Controlled Recurrent Payments</b>	424	N/A

**Notes:**

- <sup>1.</sup> The 2025-26 Estimated Outcome reflects CED's nine output classes as listed in the 2025-26 Budget Statement E. Following a consolidation and structural changes, CED has reduced its output classes to five from 2026-27 as reported above.

## Output Class 7: Planning and Urban Policy

Table 30: Output Class 7: Planning and Urban Policy (\$'000)

	2025-26 Estimated Outcome <sup>1</sup>	2026-27 Budget
<b>Total Cost</b>	43,478	N/A
<b>Controlled Recurrent Payments</b>	42,357	N/A

**Notes:**

- <sup>1.</sup> The 2025-26 Estimated Outcome reflects CED's nine output classes as listed in the 2025-26 Budget Statement E. Following a consolidation and structural changes, CED has reduced its output classes to five from 2026-27 as reported above.

## Output Class 8: Statutory Planning

Table 31: Output Class 8: Statutory Planning (\$'000)

	2025-26 Estimated Outcome <sup>1</sup>	2026-27 Budget
<b>Total Cost<sup>2</sup></b>	27,622	N/A
<b>Controlled Recurrent Payments</b>	21,427	N/A

**Notes:**

- <sup>1.</sup> The 2025-26 Estimated Outcome reflects CED's nine output classes as listed in the 2025-26 Budget Statement E. Following a consolidation and structural changes, CED has reduced its output classes to five from 2026-27 as reported above.
- <sup>2.</sup> Total cost includes depreciation and amortisation \$0.062 million in 2025-26.

## Output Class 9: Transport Canberra

Table 32: Output Class 9: Transport Canberra (\$'000)

	2025-26 Estimated Outcome <sup>1</sup>	2026-27 Budget
<b>Total Cost<sup>2</sup></b>	272,610	N/A
<b>Controlled Recurrent Payments</b>	247,239	N/A

**Notes:**

- <sup>1</sup> The 2025-26 Estimated Outcome reflects CED's nine output classes as listed in the 2025-26 Budget Statement E. Following a consolidation and structural changes, CED has reduced its output classes to five from 2026-27 as reported above.
- <sup>2</sup> Total cost includes depreciation and amortisation \$0.059 million in 2025-26.

# Accountability Indicators

## Output Class 1: Planning and Policy

### Output 1.1: Statutory Planning

Table 33: Accountability Indicators Output 1.1

	2025-26 Targets	2025-26 Estimated Outcome	2026-27 Targets
a. Development application processing times:			
- Median processing times in working days for significant development applications	60	89	60
- Median processing times in working days for other (non-significant) development applications	37	30	37
b. Percentage of development application decisions made within statutory timeframes	75%	90%	75%
c. Proportion of minor housing developments (exemption declaration applications) approved within statutory timeframe (10 days)	80%	97%	80%
d. Proportion of Survey plans examined within standard timeframes as published by the Surveyor-General	85%	94%	85%

## Output 1.2: Policy, Planning and the Built Environment

Table 34: Accountability Indicators Output 1.2

	2025-26 Targets	2025-26 Estimated Outcome	2026-27 Targets
<b>Development and Implementation</b>			
a. Number of studies completed following peer review and completion of all subcomponents of the study and transmittal of final reports to stakeholders <sup>1</sup>	2	2	2
b. Publish Land and Property Report within six months of the end of the reporting period	2	2	2
<b>Loose Fill Asbestos</b>			
c. Removal of properties demolished during the financial year from the Affected Residential Premises Register	2	0	2
<b>Planning Policy</b>			
d. Number of Environment, Transport and Planning Forums held during the year to assist in community consultations <sup>2</sup>	6	6	6
e. Decision on Major Plan Amendment (MPA) Applications completed within Statutory timeframe	75%	75%	75%
f. Proportion of development proposals receiving design advice within 10 business days following the National Capital Design Review Panel considerations.	100%	100%	100%
g. Complete assessments for residential uplift program consistent with the District Strategies <sup>3</sup>	2	2	100%
<b>Building Reform</b>			
h. Publish an annual report card on progress of building reforms	1	1	1
<b>Development Planning</b>			
i. Responses on development applications referred from the Territory Planning Authority completed within agreed timeframes	85%	74%	85%
<b>Affordable Housing Policy Coordination</b>			
j. Publish the annual affordable, community and public housing targets <sup>4,5</sup>	1	1	1
k. Publish the annual ACT Housing Strategy report card <sup>4,6</sup>	1	1	1
<b>Better Regulation</b>			
l. Regulatory and process reform initiatives <sup>7</sup>	2	2	2
<b>Discontinued Indicator</b>			
m. Completion of Infrastructure Capacity Studies	2	3	N/A

**Notes:**

- <sup>1</sup> This indicator has been renamed in 2026-27 from “Completion of Flood Studies” to “Number of studies completed following peer review and completion of all subcomponents of the study and transmittal of final reports to stakeholders.”

2. This indicator has been renamed in 2026-27 from “Number of Environment and Planning Forums held during the year to assist in community consultations” to “Number of Environment, Transport and Planning Forums held during the year to assist in community consultations.”
3. This indicator has been renamed in 2026-27 from “Complete Territory wide planning assessments to support District Strategies implementation” to “Complete assessments for residential uplift program consistent with the District Strategies”.
4. This reflects the administrative arrangements effective from 1 January 2026 for CED. This was previously reported in CMTEDD Output 4.1 Economic Management.
5. Housing targets are published each year as part of the Housing Supply and Land Release Program (HSLRP) published with the Budget and include land released for public, community and affordable housing. Section 65 of the City Renewal Authority and Suburban Land Agency Act 2017 requires relevant Ministers to determine the public, community and affordable housing targets for land release sites in the HSLRP.
6. The ACT Housing Strategy commits to annual reporting on the progress of actions in its complementary Implementation Plan. This commitment is realised through the preparation of an annual report card made publicly available on the Housing Strategy page of the ACT Government’s Homes and Housing website.
7. This indicator has been transferred from CED Output Access Canberra.

## Output Class 2: Transport Canberra

### Output 2.1: Transport Canberra

**Table 35: Accountability Indicators Output 2.1**

	2025-26 Targets	2025-26 Estimated Outcome	2026-27 Targets
<b>Light Rail</b>			
a. Customer satisfaction <sup>1</sup> with light rail services as assessed by passenger survey	85%	85%	85%
<b>Active Travel Office</b>			
b. Customer satisfaction <sup>1</sup> with access to cycle and walking paths	85%	85%	85%
<b>Bus Operations</b>			
c. Customer satisfaction <sup>1</sup> with bus operation services as assessed by passenger survey	85%	85%	85%

**Note:**

1. Customer satisfaction is measured from responses to an annual survey undertaken by an external provider on behalf of the Directorate. The survey seeks customer views on the Directorate’s core service delivery responsibilities including library services, infrastructure services (including roads and community paths), waste collection, parks and open spaces, and public transport. The response is collected through a telephone survey over a period of four weeks. The respondents are asked to rate services across four ratings which were ‘Very Satisfied’, ‘Satisfied’, ‘Dissatisfied’ and ‘Very Dissatisfied’. Minimum sample size for this survey is 1,000.

## Output Class 3: Territory and Municipal Services

### Output 3.1: Roads & Infrastructure

Table 36: Accountability Indicators Output 3.1

	2025-26 Targets	2025-26 Estimated Outcome	2026-27 Targets
<b>Roads</b>			
a. Annual percentage of territorial roads resurfaced <sup>1</sup>	7%	6.7%	7%
b. Annual percentage of municipal roads resurfaced	4%	3.7%	4%
c. Percentage of customers satisfied with the public road network <sup>2</sup>	>75%	75%	>75%
d. Annual resurfacing coverage <sup>3</sup> across the sealed road network <sup>4</sup>	1,260,000 m <sup>2</sup>	1,140,000 m <sup>2</sup>	1,260,000 m <sup>2</sup>
e. Annual growth of the community path network (in m <sup>2</sup> ) including separated cycle lanes	>50,000 m <sup>2</sup>	88,000 m <sup>2</sup>	>50,000 m <sup>2</sup>
f. Annual active travel renewal coverage across the off-road network (in m <sup>2</sup> )	35,000 m <sup>2</sup>	22,000m <sup>2</sup>	20,000 m <sup>2</sup>
g. Annual percentage of off-road active travel renewal works undertaken on asphalt routes	>15%	27%	>15%
h. Percentage of customers satisfied with the maintenance of community paths <sup>2</sup>	75%	75%	75%
<b>Asset Acceptance</b>			
i. Respond to developers' submissions within adopted timeframes <sup>5</sup>	85%	87%	85%
j. Respond to building applications lodged for assessment within agreed timeframes	85%	74%	85%
<b>Discontinued Indicator</b>			
k. Percentage of bridges that meet SM1600 standard on the B Double Network	>80%	80%	N/A

**Notes:**

1. Territorial roads are sealed major roads that have the principal function of an avenue for movements linking town centres and suburbs. Territorial roads are defined as NAASRA (National Association of Australian State Road Authorities) Class 1,2,3 and 6. This indicator is measured using an industry standard survey that assesses one third of the territorial road network annually.
2. Customer satisfaction is measured from responses to an annual survey undertaken by an external provider on behalf of the Directorate. The survey seeks customer views on the Directorate's core service delivery responsibilities including library services, infrastructure services (including roads and community paths), waste collection, parks and open spaces, and public transport. The response is collected through a telephone survey over a period of four weeks. The respondents are asked to rate services across four ratings which were 'Very Satisfied', 'Satisfied', 'Dissatisfied' and 'Very Dissatisfied'. Minimum sample size for this survey is 1,000.
3. Resurfacing coverage includes preventative and corrective treatments to the road pavement.
4. Sealed road network includes both territorial and municipal roads.
5. Adopted timeframe is 20 working days.

## Output 3.2: Waste and Recycling

**Table 37: Accountability Indicators Output 3.2**

	2025-26 Targets	2025-26 Estimated Outcome	2026-27 Targets
a. Percentage of customers satisfied with waste collection services <sup>1</sup>	>90%	90%	>90%
b. Operating cost of Mugga Lane landfill per tonne of waste	\$27.85	\$27.54	\$28.51
c. Annual cost of domestic household waste collection services per head of population <sup>2</sup>	\$30.63	\$36.54	\$37.85
d. Annual cost of domestic household recycling collection service per head of population <sup>2</sup>	\$19.14	\$21.32	\$21.32
e. Container redemption rate (in relation to the Container Deposit Scheme)	74%	70%	74%
f. Annual tonnes of ACT household waste to landfill per head of population <sup>2</sup>	0.174	0.173	0.174
g. Annual tonnes of ACT household comingled recycling per head of population <sup>2</sup>	0.060	0.058	0.060
h. Annual tonnes of ACT household organics (including food organics and garden organics) per head of population <sup>2</sup>	0.055	0.048	0.055
i. Percentage of material recovered from the ACT household total waste stream	43.0%	38.0%	43.0%
j. Annual cost of domestic organics collection (including food organics and garden organics) service per head of population <sup>2</sup> (green lids)	\$17.81	\$17.10	\$17.81
k. Percentage of mattress components recovered from mattress recycling initiative	78%	71%	78%
l. Resource recovery rate from the ACT household bulky waste service	>30%	37%	>30%

**Notes:**

- Customer satisfaction is measured from responses to an annual survey undertaken by an external provider on behalf of the Directorate. The survey seeks customer views on the Directorate's core service delivery responsibilities including library services, infrastructure services (including roads, community paths, traffic lights, and street signs), waste collection, parks and open spaces, and public transport. The response is collected through a telephone survey over a period of four weeks. The respondents are asked to rate services across four ratings which were 'Very Satisfied', 'Satisfied', 'Dissatisfied' and 'Very Dissatisfied'. Minimum sample size for this survey is 1,000.
- The 2026-27 target is based on the estimated ACT population of 497,300.

## Output 3.3: City Maintenance & Services

Table 38: Accountability Indicators Output 3.3

	2025-26 Targets	2025-26 Estimated Outcome	2026-27 Targets
<b>City Maintenance and Services</b>			
a. Percentage of customers satisfied with the management of sportsgrounds <sup>1</sup>	85%	84%	85%
b. Percentage of playgrounds subject to an independent, detailed (Level 3) annual playground safety audits <sup>2</sup>	100%	100%	100%
c. Percentage of tree plantings completed against planting target <sup>3</sup>	90%	121%	90%
d. Annual operation cost per hectare of actively maintained park land is less than benchmarked median across Australia <sup>4</sup>	<\$14,065	\$17,063	\$14,065
<b>Yarralumla Nursery</b>			
e. Plant spoilage within industry standard	<10%	8.3%	<10%
<b>Capital Linen Service</b>			
f. Retain certification of Quality Management System Standard AS/NZS ISO 9001	100%	100%	100%
g. Percentage of all linen items ordered delivered in full	99%	100%	99%

### Notes:

- Customer satisfaction is measured from responses to an annual survey undertaken by an external provider on behalf of the Directorate. The survey seeks customer views on the Directorate's core service delivery responsibilities including library services, infrastructure services (including roads, community paths, traffic lights, and street signs), waste collection, parks and open spaces, and public transport. The response is collected through a telephone survey over a period of four weeks. The respondents are asked to rate services across four ratings which were 'Very Satisfied', 'Satisfied', 'Dissatisfied' and 'Very Dissatisfied'. Minimum sample size for this survey is 1,000.
- The Level 3 inspections are annual external comprehensive compliance audits undertaken at play spaces across the ACT. The audits ensure that the Australian Standards are met with respect to the equipment, surfaces, structures, configuration and amenities present at our play spaces.
- This indicator measures the number of new tree plantings excluding any gifted trees or those planted as part of the capital works program.
- This indicator is benchmarked against other Councils across Australia and is supported by the Yardstick Park Benchmarks report.

## Output Class 4: Access Canberra

### Output 4.1: Access Canberra

Table 39: Accountability Indicators Output 4.1

	2025-26 Targets	2025-26 Estimated Outcome	2026-27 Targets
<b>Access Canberra</b>			
a. Access Canberra proactively communicates its priorities for risk based regulation <sup>1</sup>			
- Statutory authorities have a public statement of expectation	100%	100%	100%
- Regulatory activities undertaken in line with the public statements are reported annually	100%	100%	100%
b. Percentage of the community who find it easy to interact with Access Canberra person to person <sup>2</sup>			
- Percentage of individuals that find it easy to interact with Access Canberra person to person	90%	89%	90%
- Percentage of business clients that find it easy to interact with Access Canberra person to person	90%	86%	90%
c. Percentage of the community who find it easy to interact with Access Canberra online <sup>3</sup>			
- Percentage of individuals that find it easy to interact with Access Canberra online	85%	87%	85%
- Percentage of business clients that find it easy to interact with Access Canberra online	85%	85%	85%
d. Percentage of occupational licences issued within the published target timeframe	90%	94%	90%
e. Reduction of regulatory burden on business by undertaking risk-based coordinated inspection activities <sup>4</sup>	80%	80%	80%
f. Resolve complaints of vehicles reported as abandoned within nine calendar days	85%	46%	85%
g. Average length of time taken to re-unite animals from the Domestic Animal Shelter with their owner <sup>5</sup>	4 days	2 days	4 days
h. Percentage of seized dog cases where the holding period has not exceeded the statutory period of 28 days <sup>5</sup>	70%	65%	70%
i. Percentage of saleable stray and abandoned dogs re-homed <sup>5</sup>	90%	100%	90%
<b>Library Services</b>			
j. Percentage of the population who are active library members <sup>6</sup>	20%	20%	20%
k. Customer satisfaction with library services <sup>7</sup>	95%	95%	95%
<b>Discontinued Indicators</b>			
l. Direct cost of public library services per capita	\$35.50	\$31.98	N/A

	2025-26 Targets	2025-26 Estimated Outcome	2026-27 Targets
m. Percentage of physical collection items purchased in the last five years	60%	60%	N/A

**Notes:**

1. This indicator ensures transparency on how Access Canberra will undertake its regulatory responsibilities in a risk-based manner. Statements will be published on the Access Canberra website.
2. The result is determined by responses of 'easy' and 'very easy' to the independent annual survey of the community who completed a person-to-person interaction with Access Canberra within the last 12 months.
3. The result is determined by responses of 'easy' and 'very easy' to the independent annual survey of the community who completed an online interaction with Access Canberra within the last 12 months.
4. This accountability indicator is an annual measure of the number of inspection activities focusing on more than one regulatory obligation for business. Coordinated inspection activities reduce the regulatory burden on businesses by making inspections simpler, faster and less frequent.
5. These indicators have been transferred from CED Output City Maintenance and Services.
6. The 2026-27 target is based on the estimated ACT population of 497,300.
7. Customer satisfaction is measured from responses to an annual survey undertaken by an external provider on behalf of the Directorate. The survey seeks customer views on the Directorate's core service delivery responsibilities including library services, infrastructure services (including roads and community paths), waste collection, parks and open spaces, and public transport. The response is collected through a telephone survey over a period of four weeks. The respondents are asked to rate services across four ratings which were 'Very Satisfied', 'Satisfied', 'Dissatisfied' and 'Very Dissatisfied'. Minimum sample size for this survey is 1,000. The survey includes public libraries only and does not include the Virtual Libraries.

## Output Class 5: Environment and Climate Change

### Output 5.1: Environment and Heritage

Table 40: Accountability Indicators Output 5.1

	2025-26 Targets	2025-26 Estimated Outcome	2026-27 Targets
<b>Environment</b>			
a. Monitoring evaluation reporting and improvement (MERI) reports submitted to the Commonwealth	100%	100%	100%
b. Prepare and submit National Environment Protection Measure jurisdictional reports to the National Environment Protection Council within agreed timeframe	1	1	1
c. Index of monitored threatened species	>75%	70%	>75%
d. Ecosystem health (vegetation; climate-adjusted) index <sup>1,2</sup>	2 or above	2.6	>75%
- Lowland grassy woodlands			
- Lowland grasslands	N/A	N/A	>75%
<b>Heritage</b>			
e. Notification on the legislation register of Heritage Council decisions within 5 working days of the decision	100%	100%	100%
f. Development application advice provided to the Territory Planning Authority within statutory timeframes <sup>3</sup>	90%	90%	90%
g. Decisions about heritage registrations by the ACT Heritage Council made within statutory timeframes	100%	100%	100%

**Notes:**

1. This indicator has been renamed in 2026-27 from “Ecosystem health (vegetation; climate-adjusted) score” to “Ecosystem condition (vegetation condition index).”
2. This indicator has new 2026-27 target to reflect a revised measurement methodology. Considerable effort over the past 24 months has focused on collating systematic monitoring data to enable robust assessments of ecosystem condition. An ONC technical report now provides approaches for quantitatively analysing spatial and temporal trends in these data. The revised indicator aligns with these approaches to improve consistency and analytical rigor.
3. This indicator has been renamed in 2026-27 from “Development application advice issued within 15 working days of referral by the Territory Planning Authority” to “Development application advice provided to the Territory Planning Authority within statutory timeframes.”

## Output 5.2: Parks and Conservation

**Table 41: Accountability Indicators Output 5.2**

	2025-26 Targets	2025-26 Estimated Outcome	2026-27 Targets
a. Customer satisfaction with the Management of protected areas (Tidbinbilla Nature Reserve, Namadgi National Park and Canberra Nature Park)	90%	90%	90%
b. Percentage of annual Bushfire Operations Plan actions completed	90%	90%	90%
c. The area treated to reduce risk from invasive species <sup>1</sup>	60,000 ha	100,000 ha	100,000 ha

**Note:**

<sup>1</sup> This indicator has been transferred from CED Output Environment.

## Output 5.3: Climate Change, Energy and Water

**Table 42: Accountability Indicators Output 5.3**

	2025-26 Targets	2025-26 Estimated Outcome	2026-27 Targets
<b>Climate Change and Energy</b>			
a. Households improving sustainability through participating in government initiatives	5,155	5,426	5,155
b. Businesses improving sustainability through participating in government initiatives	398	515	398
c. Publish an annual inventory <sup>1</sup>	Dec-25	Dec-25	Dec-26
<b>Water</b>			
d. Proportion of annual requirement of water samples processed under the Waterwatch Program	100%	100%	100%

**Note:**

<sup>1</sup> The inventory is the ACT greenhouse gas inventory that provides the annual amount of greenhouse emissions and the greenhouse gas per capita for the ACT.

## Output Class EBT: Office of the Commissioner for Sustainability and the Environment

### *Output EBT 1: Office of the Commissioner for Sustainability and the Environment*

**Table 43: Accountability Indicators Output EBT 1**

	2025-26 Targets	2025-26 Estimated Outcome	2026-27 Targets
a. Report on the uptake of recommendations on the ACT State of the Environment and special reports as part of the annual report	Oct-25	Oct-25	Oct-26
b. Complete Ministerial initiated investigations in accordance with the Minister's direction within the timeframe outlined in the Minister's direction letter	100%	100%	100%
c. Report on the complaints about the management of the environment by the Territory or a Territory agency as part of the annual report	Oct-25	Oct-25	Oct-26

## Changes to Appropriation

**Table 44: Changes to appropriation – Controlled Recurrent Payments (\$'000)**

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>2025-26 Budget</b>	<b>841,647</b>	<b>778,821</b>	<b>778,780</b>	<b>783,897</b>	<b>775,277</b>
<b>2026-27 Budget Policy Decisions</b>					
30,000 homes by 2030 – Canberra House Pattern Book	0	69	940	0	0
30,000 Homes by 2030 – Delivering the next stages of planning reform	0	2,289	2,338	0	0
30,000 Homes by 2030 – Missing Middle LVC remission and LVC review	0	331	334	0	0
30,000 homes by 2030 – Public housing pipeline	0	500	0	0	0
30,000 homes by 2030 – Public housing pipeline – Offset	-500	0	0	0	0
Addressing period poverty in the ACT	0	22	35	49	63
Addressing period poverty in the ACT – Offset	0	-22	-35	-49	-63
Better community infrastructure – Enhancing the public realm	0	0	3	15	36
Better transport infrastructure – Belconnen to City transitway detailed design	0	800	0	0	0
Climate action – Continuing support for priority households	0	1,720	1,738	1,759	0
Climate action – Continuing support for priority households – Offset	0	-928	-951	-975	0
Climate action – Delivering the ACT's Next Climate Change Strategy and Action Plan	0	2,855	2,942	1,844	1,666
Climate action – Supporting community-led outcomes for ACT's environment	0	330	330	280	0
Companion Animal Care grants	0	200	200	200	0
Companion Animal Care grants – Offset	0	-200	-200	-200	0
Delivering a 10-year plan for a healthier Lake Tuggeranong: Stage 1	0	307	839	685	681
Delivering a 10-year plan for a healthier Lake Tuggeranong: Stage 1 – Offset	0	-31	-32	-109	-178
Delivering climate responsive city services	0	7,460	7,600	7,740	7,884
Delivering safe and reliable public transport services	0	25,634	13,586	13,808	14,040
Improving safety on public transport	0	1,726	0	0	0
Investing in public services – High-quality service delivery at Access Canberra	0	6,987	7,163	7,343	7,528
Investing in public services – High-quality service delivery at Access Canberra – Offset	0	-1,618	-1,712	-1,738	-1,763
Maintaining heritage capabilities	0	847	857	869	881
Maintaining heritage capabilities – Offset	0	-461	-466	-472	-478
Maintaining service coordination platforms	0	5,401	0	0	0
Maintaining the Whole of Government geospatial data systems	0	711	0	0	0
Managing the Ginninderry Conservation Trust – Offset	0	-556	-570	-584	-599
Modernising our traffic and parking systems	0	16,283	23,902	22,759	22,808

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
Modernising our traffic and parking systems – Offset	0	-182	-184	-4,864	-7,532
Protecting the ACT's environment through strong biosecurity management	0	1,491	1,275	1,289	1,225
Public Transport Fares – Lower monthly costs for tertiary students	0	614	0	0	0
Stormwater infrastructure improvements	0	250	250	0	0
Supporting local sport – Upgrades to local sportsgrounds	0	0	20	20	55
Supporting responsible land management	0	6,884	6,748	0	0
Supporting responsible land management – Offset	0	-154	-156	0	0
Water Efficiency Program	0	2,112	3,606	3,968	0
<b>2026-27 Budget Technical Adjustments</b>					
Building a better city – Civic and Dickson office accommodation	0	895	0	0	0
Commonwealth Grant – Disaster Recovery Arrangements	-249	0	0	0	0
Commonwealth Grant – Enhancing National Pest Animal and Weed Management	165	247	0	0	0
Commonwealth Grant – Farm Business Resilience Planning	219	219	219	219	0
Commonwealth Grant – Implementation of Mandatory Country of Origin Labelling for Seafood	82	27	27	0	0
Commonwealth Grant – National Capital Functions Program	104	0	0	0	0
Commonwealth Grant – National Plant Health Surveillance Program	69	69	71	71	0
Commonwealth Grant – Pest and disease preparedness and response programs	477	420	0	0	0
Commonwealth Grant – Road Investment Component – Capital	100	-100	0	0	0
Commonwealth Grant – Road Investment Component – Recurrent	-2,665	2,219	-57	-58	1,478
Commonwealth Grant – Regional Drought Resilience Planning	278	279	275	274	0
Commonwealth Grant – Restoring the upper Murrumbidgee River Program	-1,753	1,753	0	0	0
Estimated Outcome – Better buses to support the new bus network	0	-546	-546	-546	-546
Estimated Outcome – Correction of prior years' balances	1	0	2	15	0
Estimated Outcome – Growing investment in services for our suburbs	0	799	799	799	799
Estimated Outcome – Protecting Canberra's unique environment – Expanding the Healthy Waterways	0	0	61	63	65
Estimated Outcome – Rent adjustment for Capital Linen Service	0	604	623	644	644
Revised Funding Profile – Licensing system for professional engineers	-120	120	0	0	0
Revised Funding Profile – Modernising our traffic and parking systems	-343	343	0	0	0
Revised Funding Profile – Parkes Way Early works	-221	221	0	0	0

	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
	<b>Estimated</b>	<b>Budget</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>
	<b>Outcome</b>				
Revised Funding Profile – Road Safety Contribution	-467	467	0	0	0
Revised Funding Profile – Safe and Sustainable Homes and Buildings	0	364	370	375	381
Revised Indexation Parameters	0	0	-28	-30	11,618
Revised Superannuation Parameters	0	2,486	2,810	2,609	2,664
Revised Superannuation Parameters – Transport Canberra Operations (TCO)	0	2,974	2,976	2,969	2,931
Revised Wage Parameters	0	2,696	0	0	0
Revised Wage Parameters – TCO	0	1,100	0	0	0
Savings – Workers' compensation	0	-674	0	0	0
Savings – Workers' compensation – TCO	0	-1,985	0	0	0
Transfer – administrative on-costs to the Chief Minister, Treasury and Economic Development Directorate (CMTEDD)	0	-111	-71	-64	0
Transfer – administrative on-costs to Digital Canberra (DCBR)	0	-221	-140	-126	0
Transfer – Affordable Housing Policy Coordination Branch – from CMTEDD	28,450	13,997	9,235	6,137	6,586
Transfer – Climate action – Extending the Sustainable Household Scheme – from CMTEDD	0	142	143	0	0
Transfer – Corporate Costs – from CMTEDD	0	110	113	115	117
Transfer – Intelligent transport systems to better manage traffic congestion – to Infrastructure Canberra (iCBR)	0	-171	-174	-176	-178
Transfer – New Materials Recovery Facility – from iCBR	0	0	2,345	14,263	14,737
Transfer – Stromlo District Playing Fields – Stage 1 Construction – from CMTEDD	0	0	0	0	340
<b>2026-27 Budget</b>	<b>865,274</b>	<b>889,235</b>	<b>868,233</b>	<b>865,087</b>	<b>863,167</b>

**Table 45: Changes to appropriation – Capital Injections, Controlled (\$'000)**

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>2025-26 Budget</b>	<b>265,528</b>	<b>179,533</b>	<b>107,371</b>	<b>111,916</b>	<b>119,182</b>
<b>FMA Section 16B Rollovers from 2024-25</b>					
2024-25 Asset Renewal Program – base allocation	9,963	0	0	0	0
ACT NoWaste weighbridge system replacement	17	0	0	0	0
Better buses to support the new bus network	124	0	0	0	0
Better community infrastructure – Delivering a destination playground in the inner north	852	0	0	0	0
Better community infrastructure – Gungahlin Community Centre – design and construction	-381	0	0	0	0
Better community infrastructure – Improving Inclusive Transport Services	129	0	0	0	0
Better community infrastructure – Improving local roads and community infrastructure – Commonwealth contribution	713	0	0	0	0
Better community infrastructure – Improving our active travel networks and projects	886	0	0	0	0
Better community infrastructure – Increased road surfacing improvements across Canberra – ACT Contribution	938	0	0	0	0
Better community infrastructure – Increased site works for Watson Section 76	16	0	0	0	0
Better community infrastructure – Strengthening flood resilience	-220	0	0	0	0
Better community infrastructure – Strengthening flood resilience – Commonwealth contribution	26	0	0	0	0
Better community infrastructure – Yerrabi District Park Upgrades	250	0	0	0	0
Better connecting Belconnen and Gungahlin	-412	0	0	0	0
Better transport infrastructure – Delivering Light Rail Stage 2A	-37	0	0	0	0
Better transport infrastructure – Improving our bus network	-10,345	0	0	0	0
Better transport infrastructure – Improving road and intersection safety – ACT contribution	1,401	0	0	0	0
Better transport infrastructure – Improving road and intersection safety – Commonwealth contribution	1,307	0	0	0	0
Better Transport Infrastructure – Increased road surfacing improvements across Canberra – ARP	212	0	0	0	0
Better transport infrastructure – Supporting active travel	-762	0	0	0	0
Better transport infrastructure – Supporting active travel – Commonwealth contribution	-877	0	0	0	0
Big Canberra Battery – Stream 2	329	0	0	0	0
Building a better city – Canberra Brickworks – Access road and Dudley Street upgrade 2	470	0	0	0	0
Building a better city – Rehabilitating landfill sites	32	0	0	0	0
Carbon Neutral Government	968	0	0	0	0

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
Casey Community Recreation Park	197	0	0	0	0
Climate action – Supporting the transition to a zero-emissions bus fleet	337	0	0	0	0
Connected and sustainable Canberra – Active travel investments	-459	0	0	0	0
Connected and sustainable Canberra – Upgrades for Pialligo	-38	0	0	0	0
Delivering a smart technology ticketing system for Canberra's integrated public transport system	2,265	0	0	0	0
Enhancement of library collections	213	0	0	0	0
Food organics and garden organics – household waste trial	39	0	0	0	0
Goliath Court Flood Mitigation	26	0	0	0	0
Improving safety on public transport	692	0	0	0	0
Improving stormwater networks	40	0	0	0	0
Improving water management infrastructure	53	0	0	0	0
Major road rehabilitation – Commonwealth contribution	9,851	0	0	0	0
Managing recycling and fire with infrastructure upgrades at the Mitchell Resource Management	38	0	0	0	0
Modernising our traffic and parking systems – Speeding and seatbelt detection capability	120	0	0	0	0
More services for our suburbs – Southern Memorial Park Detailed Design	-26	0	0	0	0
Next steps for Eastern Broadacre land	18	0	0	0	0
Office of Water – Safeguarding the Territory's Water Resources	275	0	0	0	0
Planning for a new Northside green waste facility	90	0	0	0	0
Protecting Canberra's environment – Rehabilitating the West Belconnen Landfill site	4	0	0	0	0
Protecting Canberra's unique environment – Expanding the Healthy Waterways project	210	0	0	0	0
Protecting Canberra's unique environment – Franklin Nature Reserve enhancement	24	0	0	0	0
Safeguarding the Territory's Water Resources – Water Efficiency Program	67	0	0	0	0
Schools for our growing city – Kenny High School	1,000	0	0	0	0
Stormwater infrastructure improvements – ACT contribution	229	0	0	0	0
Stormwater infrastructure improvements – Commonwealth contribution	129	0	0	0	0
Trade Waste Licence and Underground Tank Removal	212	0	0	0	0
Trade waste system upgrade	-7	0	0	0	0
Upgrading an intersection on Owen Dixon Drive – Commonwealth contribution	-324	0	0	0	0
Upgrading the City Services Depot at Holder	226	0	0	0	0
Woden Bus Depot Augmentation	-991	0	0	0	0
Zero Emissions Vehicles Strategy 2022-30	871	0	0	0	0

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>2026-27 Budget Policy Decisions</b>					
Better community infrastructure – Enhancing the public realm	0	1,450	2,550	7,500	0
Better community infrastructure – Enhancing the public realm – Asset Renewal Program (ARP) Offset	0	-1,450	-2,550	-7,500	0
Better community infrastructure – Hall Village Active Travel improvements	0	696	4,868	1,392	0
Better community infrastructure – Hall Village Active Travel improvements – ARP Offset	0	-348	-2,434	-696	0
Better community infrastructure – Hall Village Active Travel improvements – Offset from Commonwealth Grant – Active Transport Fund	0	-348	-2,434	-696	0
Delivering a 10-year plan for a healthier Lake Tuggeranong: Stage 1	0	50	500	0	0
Modernising our traffic and parking systems	0	3,231	1,390	0	0
Mugga Lane fire hydrant upgrades	0	245	2,117	0	0
Mugga Lane fire hydrant upgrades – ARP Offset	0	-245	-2,117	0	0
Stormwater infrastructure improvements	0	1,021	3,605	0	0
Supporting local sport – Upgrades to local sportsgrounds	0	1,000	550	1,220	0
Supporting local sport – Upgrades to local sportsgrounds – ARP Offset	0	-1,000	-550	-1,220	0
Water Efficiency Program	0	604	823	863	0
<b>2026-27 Budget Technical Adjustments</b>					
Capital Variation – 2024-25 Asset Renewal Program – base allocation	440	0	0	0	0
Capital Variation – Better and safer roads – Local roads safety upgrades – ARP	200	0	0	0	0
Capital Variation – Better community infrastructure – Improving our active travel networks and projects	-640	0	0	0	0
Capital Variation – Better community infrastructure – Upgrading Jamison Pavilion – ARP	0	266	284	0	0
Capital Variation – Building a better city – Canberra Brickworks – Access road and Dudley Street upgrade	-470	0	0	0	0
Capital Variation – Designing the Molonglo Parkway- Drive Connector	250	0	0	0	0
Capital Variation – Improving water management infrastructure	-53	0	0	0	0
Capital Variation – Intersection Upgrades – Kuringa Drive intersection with Owen Dixon (ACT Contribution)	-697	0	0	0	0
Capital Variation – Schools for our growing city – Kenny High School	-1,049	0	0	0	0
Capital Variation – Supporting local sport – Sportsgrounds upgrades – ARP	0	-266	-284	0	0
Capital Variation – Upgrading the City Services Depot at Holder	2,019	0	0	0	0
Commonwealth Grant – Active Transport Fund	-396	950	39	1,298	-8
Commonwealth Grant – Black Spot Projects	0	428	437	437	437

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
Commonwealth Grant – Garden City Cycle Route	-673	673	0	0	0
Commonwealth Grant – Household Energy Upgrades Fund (Social Housing) – Expansion	0	4,300	4,300	4,300	0
Commonwealth Grant – National Flood Mitigation Infrastructure Program	-4,880	4,880	0	0	0
Commonwealth Grant – Road Investment Component – Capital	-3,146	2,138	-5,680	-5,420	-714
Commonwealth Grant – Roads to Recovery	0	0	0	0	-7,968
Commonwealth Grant – Safer Local Roads and Infrastructure Program	-4,617	-2,092	-1,013	150	835
Commonwealth Grant – Urban Precincts and Partnerships Program	2,978	0	0	0	0
Estimated Outcome – Better buses to support the new bus network	0	546	546	546	546
Estimated Outcome – Better transport infrastructure – Delivering Light Rail Stage 2A	0	0	0	-691	0
Estimated Outcome – Growing investment in services for our suburbs	0	1,284	0	0	0
Land acquisitions	0	5,970	0	0	0
Revised Funding Profile – 2024-25 Asset Renewal Program	-345	345	0	0	0
Revised Funding Profile – Active travel infrastructure and maintenance program	-2,440	1,190	0	1,250	0
Revised Funding Profile – Active travel infrastructure and maintenance program – ARP	-4,674	120	2,964	1,590	0
Revised Funding Profile – Asset Renewal Program base allocation	-5,000	5,000	0	0	0
Revised Funding Profile – Better and safer roads – Local roads safety upgrades – ARP	-175	175	0	0	0
Revised Funding Profile – Better community infrastructure – Better local shopping centres – ARP	-940	0	60	880	0
Revised Funding Profile – Better community infrastructure – Delivering a destination playground in the inner north	-288	288	0	0	0
Revised Funding Profile – Better community infrastructure – Increased road surfacing improvements across Canberra – ACT Contribution	0	-7,980	-980	1,520	7,440
Revised Funding Profile – Better community infrastructure – Playground upgrades – ARP	-1,360	40	1,320	0	0
Revised Funding Profile – Better community infrastructure – Playground upgrades – Commonwealth contribution	-770	470	300	0	0
Revised Funding Profile – Better community infrastructure – Public toilet upgrades – Commonwealth contribution	-630	300	330	0	0
Revised Funding Profile – Better community infrastructure – Strengthening flood resilience – ACT contribution	-5,125	3,990	1,135	0	0
Revised Funding Profile – Better transport infrastructure – Improving our bus network	13,253	-13,253	0	0	0

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
Revised Funding Profile – Better transport infrastructure – Improving road and intersection safety	-2,269	2,269	0	0	0
Revised Funding Profile – Better transport infrastructure – Supporting active travel	-2,079	156	1,923	0	0
Revised Funding Profile – Climate action – Continuing the Zero Emissions Vehicle Strategy	-400	400	0	0	0
Revised Funding Profile – Climate action – Electrification of Public Housing	-6,000	6,000	0	0	0
Revised Funding Profile – Climate action – Supporting the transition to a zero-emissions bus fleet	-2,500	2,300	200	0	0
Revised Funding Profile – Connected and sustainable Canberra – Active travel investments	-192	192	0	0	0
Revised Funding Profile – Designing the Molonglo Parkway-Drive Connector – ACT contribution	-175	175	0	0	0
Revised Funding Profile – Designing the Molonglo Parkway-Drive Connector – Commonwealth contribution	-425	425	0	0	0
Revised Funding Profile – Driver licence medical assessments	-741	741	0	0	0
Revised Funding Profile – Garden City Cycleway Stage 2 – ACT contribution	-480	0	480	0	0
Revised Funding Profile – Household waste and recycling services	350	-350	0	0	0
Revised Funding Profile – Improved bus services – More electric buses to grow the bus network	-14,175	-3,150	17,325	0	0
Revised Funding Profile – Improving safety on public transport	-1,800	1,800	0	0	0
Revised Funding Profile – Licensing system for professional engineers	-477	477	0	0	0
Revised Funding Profile – Modernising our traffic and parking systems	-1,025	799	226	0	0
Revised Funding Profile – Modernising our traffic and parking systems – Speeding and seatbelt detection capability	-552	0	252	300	0
Revised Funding Profile – More services for our suburbs – Southern Memorial Park Detailed Design	-356	356	0	0	0
Revised Funding Profile – Office of Water – Safeguarding the Territory’s Water Resources	-257	257	0	0	0
Revised Funding Profile – Planning for a new Northside green waste facility	8,500	-2,000	-4,500	-2,000	0
Revised Funding Profile – Protecting Canberra’s unique environment – Further Expanding Healthy Waterways	-195	195	0	0	0
Revised Funding Profile – Protecting Canberra's unique environment – Expanding the Healthy Waterways project	-223	223	0	0	0
Revised Funding Profile – Radio upgrade program	-2,212	0	2,212	0	0
Revised Funding Profile – Road Safety – Traffic Camera Expansion	-298	100	100	98	0

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
Revised Funding Profile – Stormwater infrastructure improvements	-1,906	942	962	0	0
Revised Funding Profile – Supporting local sport – skate park upgrades	-455	455	0	0	0
Revised Funding Profile – Upgrading the City Services Depot at Holder	-962	962	0	0	0
Savings – Active travel infrastructure and maintenance program – ARP	0	-9,620	0	0	0
Savings – Base Asset Renewal Program	0	-15,365	-4,191	-975	-17,654
Savings – Better community infrastructure – Better local shopping centres – ARP	0	-3,900	0	0	0
Savings – Better community infrastructure - Playground upgrades – ARP	0	-1,540	0	0	0
Savings – Radio upgrade program – ARP	0	-2,000	0	0	0
Savings – Supporting local sport – sportsgrounds upgrades – ARP	0	-500	0	0	0
Transfer – Affordable Housing Policy Coordination Branch – from CMTEDD	391	0	0	0	0
Transfer – Designing the Molonglo Parkway-Drive Connector transfer – ACT contribution – to iCBR	0	-175	0	0	0
Transfer – Designing the Molonglo Parkway-Drive Connector transfer – Commonwealth contribution – to iCBR	0	-425	0	0	0
Transfer – New Materials Recovery Facility – from iCBR	0	0	1,230	4,919	4,919
<b>2026-27 Budget</b>	<b>236,367</b>	<b>174,400</b>	<b>133,666</b>	<b>120,981</b>	<b>107,015</b>

**Table 46: Changes to appropriation – Capital Injections, Territorial (\$'000)**

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>2025-26 Budget</b>	<b>46</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2026-27 Budget Technical Adjustments</b>					
Commonwealth Government First Home Buyer Initiative	0	0	0	0	45,000
<b>2026-27 Budget</b>	<b>46</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,000</b>

# Summary of 2026-27 Infrastructure Program

**Table 47: 2026-27 City and Environment Directorate Infrastructure Program – New Works (\$'000)**

Project	Total Project Value	2026-27	2027-28	2028-29	2029-30	Four Year Investment	Physical Completion Date
<b>CAPITAL WORKS PROGRAM</b>							
<b>New Works</b>							
Better transport infrastructure – Belconnen to City transitway detailed design	800	800	0	0	0	800	Jun-27
Delivering a 10-year plan for a healthier Lake Tuggeranong: Stage 1	550	50	500	0	0	550	Jun-28
Better community infrastructure – Hall Village Active Travel improvements – Commonwealth Contribution	3,478	348	2,434	696	0	3,478	Jun-29
Modernising our traffic and parking systems	4,621	3,231	1,390	0	0	4,621	Jun-28
Stormwater infrastructure improvements	4,626	1,021	3,605	0	0	4,626	Jun-28
<b>Total New Works</b>	<b>14,075</b>	<b>5,450</b>	<b>7,929</b>	<b>696</b>	<b>0</b>	<b>14,075</b>	

**Table 48: 2026-27 City and Environment Directorate Infrastructure Program – Asset Renewal Program (ARP) (\$'000)**

Project	Total Project Value	2026-27	2027-28	2028-29	2029-30	Four Year Investment	Physical Completion Date
<b>CAPITAL WORKS PROGRAM</b>							
<b>Asset Renewal Program (ARP)</b>							
2024-25 Asset Renewal Program	<b>22,229</b>	345	0	0	0	<b>345</b>	Jun-27
Active travel infrastructure and maintenance program	<b>28,580</b>	5,215	11,889	9,715	0	<b>26,819</b>	Jun-29
Asset Renewal Program	<b>Ongoing</b>	3,995	16,972	27,639	30,139	<b>78,745</b>	Ongoing
Better and safer roads – Local roads safety upgrades	<b>700</b>	175	0	0	0	<b>175</b>	Dec-26
Better community infrastructure – Better local shopping centres	<b>5,750</b>	166	2,626	2,830	0	<b>5,622</b>	Jun-29
Better community infrastructure – Enhancing the public realm	<b>11,500</b>	1,450	2,550	7,500	0	<b>11,500</b>	Jun-29
Better community infrastructure – Hall Village Active Travel improvements	<b>3,478</b>	348	2,434	696	0	<b>3,478</b>	Jun-29
Better community infrastructure - Playground upgrades	<b>5,660</b>	1,000	4,020	0	0	<b>5,020</b>	Jun-28
Better community infrastructure – Public toilet upgrades	<b>1,400</b>	1,050	0	0	0	<b>1,050</b>	Jun-27
Better community infrastructure – Upgrading Jamison Pavilion	<b>1,965</b>	266	284	0	0	<b>550</b>	Jun-28
Improved bus services – Bus fleet repairs and maintenance	<b>6,400</b>	1,600	1,600	1,600	1,600	<b>6,400</b>	Jun-30
Improved bus services – Improving safety on public transport	<b>500</b>	300	0	0	0	<b>300</b>	Jun-27
Mugga Lane fire hydrant upgrades	<b>2,362</b>	245	2,117	0	0	<b>2,362</b>	Jun-28
Radio upgrade program	<b>4,153</b>	1,911	2,212	0	0	<b>4,123</b>	Jun-28
Supporting local sport – skate park upgrades	<b>1,285</b>	805	0	0	0	<b>805</b>	Jun-27
Supporting local sport – sportsgrounds upgrades	<b>5,285</b>	1,665	1,799	0	0	<b>3,464</b>	Jun-28
Supporting local sport – Upgrades to local sportsgrounds	<b>2,770</b>	1,000	550	1,220	0	<b>2,770</b>	Jun-29
<b>Total Asset Renewal Program</b>	<b>104,017</b>	<b>21,536</b>	<b>49,053</b>	<b>51,200</b>	<b>31,739</b>	<b>153,528</b>	

**Table 49: 2026-27 City and Environment Directorate Infrastructure Program – Work In Progress (\$'000)**

Project	Total Project Value	2026-27	2027-28	2028-29	2029-30	Four Year Investment	Physical Completion Date
<b>CAPITAL WORKS PROGRAM</b>							
<b>Works In Progress</b>							
Better and safer roads – Gundaroo Drive Duplication Stage 3 (Commonwealth contribution)	<b>3,500</b>	2,308	0	0	0	2,308	Dec-26
Better and safer roads – Local roads safety upgrades (ACT contribution)	<b>1,245</b>	798	0	0	0	798	Jun-27
Better and safer roads – Local roads safety upgrades (Commonwealth contribution)	<b>1,745</b>	798	0	0	0	798	Jun-27
Better buses to support the new bus network	<b>8,606</b>	546	5,213	546	546	6,851	Jun-30
Better community infrastructure – Delivering a destination playground in the inner north	<b>5,621</b>	288	0	0	0	288	Jun-27
Better community infrastructure – Strengthening flood resilience (ACT Contribution)	<b>5,727</b>	4,880	0	0	0	4,880	Jun-28
Better community infrastructure – Strengthening flood resilience (Commonwealth contribution)	<b>5,727</b>	3,990	1,135	0	0	5,125	Jun-28
Better community infrastructure – Increased road surfacing improvements across Canberra	<b>Ongoing</b>	8,000	10,000	15,000	20,920	53,920	Ongoing
Better community infrastructure – Playground upgrades (Commonwealth contribution)	<b>800</b>	470	300	0	0	770	Jun-28
Better community infrastructure – Public toilet upgrades	<b>700</b>	300	330	0	0	630	Dec-27
Better transport infrastructure – Delivering Light Rail Stage 2A	<b>3,676</b>	771	1,105	5,388	5,772	13,036	Jun-28

<b>Project</b>	<b>Total Project Value</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	<b>Four Year Investment</b>	<b>Physical Completion Date</b>
Better transport infrastructure – Improving our bus network	<b>120,945</b>	10,595	0	0	0	10,595	Dec-26
Better transport infrastructure – Improving road and intersection safety (ACT contribution)	<b>6,406</b>	2,269	0	0	0	2,269	Jun-27
Better transport infrastructure – Improving road and intersection safety (Commonwealth contribution)	<b>6,406</b>	2,292	0	0	0	2,292	Jun-27
Better transport infrastructure – Supporting active travel (ACT contribution)	<b>19,660</b>	3,181	1,923	0	0	5,104	Jun-28
Better transport infrastructure – Supporting active travel (Commonwealth contribution)	<b>5,000</b>	673	0	0	0	673	Jun-27
Building a better city – Rehabilitating landfill sites	<b>32,617</b>	2,737	0	0	0	2,737	Jun-27
Climate action – Electrification of Public Housing	<b>18,954</b>	11,355	176	0	0	11,531	Jun-28
Climate action – Supporting the transition to a zero-emissions bus fleet	<b>5,988</b>	2,300	200	0	0	2,500	Jun-28
Climate action – Continuing the Zero Emissions Vehicle Strategy	<b>3,650</b>	2,400	0	0	0	2,400	Jun-27
Commonwealth Grant - Black Spot Projects	<b>Ongoing</b>	2,447	2,447	2,447	2,447	9,788	Ongoing
Commonwealth Grant - Household Energy Upgrades Fund (Social Housing)	<b>12,900</b>	4,300	4,300	4,300	0	12,900	Ongoing
Commonwealth Grant - Safer Local Roads and Infrastructure Program	<b>Ongoing</b>	814	2,200	3,363	4,048	10,425	Ongoing
Connected and sustainable Canberra - Active travel investments	<b>13,499</b>	192	0	0	0	192	Jun-27
Connected and sustainable Canberra - Upgrading roads in south-west Canberra	<b>1,077</b>	50	0	0	0	50	Jun-27
Driver licence medical assessments	<b>1,409</b>	741	0	0	0	741	Jun-27

<b>Project</b>	<b>Total Project Value</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	<b>Four Year Investment</b>	<b>Physical Completion Date</b>
Enhancement of library collections	<b>Ongoing</b>	2,063	2,063	2,063	2,063	8,252	Ongoing
Garden City Cycleway Stage 2 (ACT contribution)	<b>6,361</b>	1,920	480	3,707	0	6,107	Jun-29
Garden City Cycleway Stage 2 (Commonwealth contribution)	<b>5,000</b>	1,920	480	2,400	0	4,800	Jun-29
Gungahlin Road Improvements (ACT contribution)	<b>250</b>	230	0	0	0	230	Jun-27
Gungahlin Road Improvements (Commonwealth contribution)	<b>250</b>	150	0	0	0	150	Jun-27
Household waste and recycling services	<b>1,812</b>	1,557	0	0	0	1,557	Jun-27
Improved bus services – More electric buses to grow the bus network	<b>31,500</b>	14,175	17,325	0	0	31,500	Jun-28
Improving safety on public transport	<b>2,500</b>	1,800	0	0	0	1,800	Jun-27
Licensing system for professional engineers	<b>1,593</b>	477	0	0	0	477	Jun-27
Major road rehabilitation (Commonwealth contribution)	<b>59,766</b>	21,504	7,398	0	15,938	44,840	Jun-30
Modernising our traffic and parking systems	<b>3,782</b>	1,222	226	0	0	1,448	Jun-28
Modernising our traffic and parking systems – Speeding and seatbelt detection capability	<b>1,260</b>	570	252	300	0	1,122	Jun-29
More services for our suburbs – Southern Memorial Park Detailed Design	<b>2,571</b>	356	0	0	0	356	Dec-26
Parkes Way Early works (ACT contribution)	<b>2,500</b>	521	0	0	0	521	Jun-27
Parkes Way Early works (Commonwealth contribution)	<b>2,500</b>	2,275	0	0	0	2,275	Jun-27
Protecting Canberra’s environment – Rehabilitating the West Belconnen Landfill site	<b>100</b>	0	0	96	0	96	Jun-29
Protecting Canberra’s unique environment – Further Expanding Healthy Waterways	<b>14,356</b>	418	0	0	0	418	Mar-27
Road Safety - Traffic Camera Expansion	<b>2,717</b>	1,453	100	98	0	1,651	Jun-29
Stormwater infrastructure improvements	<b>5,621</b>	3,840	962	0	0	4,802	Jun-28

Project	Total Project Value	2026-27	2027-28	2028-29	2029-30	Four Year Investment	Physical Completion Date
Strengthening emergency services –Early works for the Casey Emergency Services Station	481	210	0	0	0	210	Jun-27
Upgrading the City Services Depot at Holder	2,300	1,863	0	0	0	1,863	Jun-27
<b>Total Work In Progress</b>	<b>433,078</b>	<b>128,019</b>	<b>58,615</b>	<b>39,708</b>	<b>51,734</b>	<b>278,076</b>	

**Table 50: 2026-27 City and Environment Directorate Infrastructure Program – Total Infrastructure Program (\$'000)**

Project	Total Project Value	2026-27	2027-28	2028-29	2029-30	Four Year Investment
New Works	14,075	5,450	7,929	696	0	14,075
Asset Renewal Program	104,017	21,536	49,053	51,200	31,739	153,528
Works in progress	433,078	128,019	58,615	39,708	51,734	278,076
<b>Total Capital Program</b>	<b>576,522</b>	<b>156,048</b>	<b>113,163</b>	<b>92,647</b>	<b>83,473</b>	<b>445,331</b>

# Financial Statements

**Table 51: City and Environment Directorate: Operating Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Controlled Recurrent Payments	841,647	865,274	889,235	3	868,233	865,087	863,167
Taxes, Licences, Fees and Fines	13,090	13,835	14,476	5	14,157	14,423	14,794
Gains on Loose-Fill Asbestos Land Sales	1,250	0	3,392	#	0	0	0
Sale of Goods and Services from Contracts with Customers	65,046	65,603	68,123	4	67,983	69,620	69,533
Grants and Contributions Income	187,444	152,045	160,172	5	177,891	255,128	183,624
Interest Revenue	1,123	1,142	479	-58	442	1,133	1,124
Other Income	5,992	10,421	9,156	-12	7,451	9,474	10,465
<b>Total Income</b>	<b>1,115,592</b>	<b>1,108,320</b>	<b>1,145,033</b>	<b>3</b>	<b>1,136,157</b>	<b>1,214,865</b>	<b>1,142,707</b>
<b>Expenses</b>							
Employee Expenses	361,660	373,782	384,719	3	375,714	377,768	377,485
Supplies and Services	358,060	346,636	364,669	5	353,123	339,523	340,422
Depreciation and Amortisation	227,512	228,985	224,517	-2	226,594	229,938	231,549
Grants and Purchased Services	250,468	299,723	272,732	-9	266,886	275,380	272,377
Cost of Goods Sold	7,285	6,483	8,416	30	7,280	7,477	7,680
Borrowing Costs	582	582	582	-	766	1,293	1,256
Other Expenses	58,257	24,736	14,194	-43	5,005	5,119	5,229
Transfer Payments to Government	400	0	650	#	586	1,657	1,630
<b>Total Expenses</b>	<b>1,264,224</b>	<b>1,280,927</b>	<b>1,270,479</b>	<b>-1</b>	<b>1,235,954</b>	<b>1,238,155</b>	<b>1,237,628</b>
<b>Operating Result</b>	<b>-148,632</b>	<b>-172,607</b>	<b>-125,446</b>	<b>27</b>	<b>-99,797</b>	<b>-23,290</b>	<b>-94,921</b>
<b>Other Comprehensive Income</b>							
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>							
Increase/(Decrease) in Asset Revaluation Surplus	0	731	0	-100	0	0	0
<b>Total Other Comprehensive Result</b>	<b>0</b>	<b>731</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Comprehensive Result</b>	<b>-148,632</b>	<b>-171,876</b>	<b>-125,446</b>	<b>27</b>	<b>-99,797</b>	<b>-23,290</b>	<b>-94,921</b>

**Table 52: City and Environment Directorate: Balance Sheet (\$'000)**

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Current Assets</b>							
Cash and Cash Equivalents	109,076	85,474	70,927	-17	75,163	80,101	87,430
Receivables	20,955	20,986	20,840	-1	20,896	20,365	20,487
Inventories	1,031	1,363	1,399	3	1,435	1,471	1,507
Assets Held for Sale	898	1,758	10	-99	10	10	10
Other Assets	2,935	4,944	4,954	..	4,964	4,974	4,984
<b>Total Current Assets</b>	<b>134,895</b>	<b>114,525</b>	<b>98,130</b>	<b>-14</b>	<b>102,468</b>	<b>106,921</b>	<b>114,418</b>
<b>Non-Current Assets</b>							
Receivables	7,532	6,785	7,130	5	8,117	10,381	10,391
Property, Plant and Equipment	14,029,078	13,813,604	13,805,532	..	13,909,956	13,999,438	13,985,983
Intangible Assets	50,130	37,691	42,929	14	40,624	38,468	36,310
Other Assets	48,830	48,649	48,649	-	48,649	48,649	48,649
<b>Total Non-Current Assets</b>	<b>14,135,570</b>	<b>13,906,729</b>	<b>13,904,240</b>	<b>..</b>	<b>14,007,346</b>	<b>14,096,936</b>	<b>14,081,333</b>
<b>TOTAL ASSETS</b>	<b>14,270,465</b>	<b>14,021,254</b>	<b>14,002,370</b>	<b>..</b>	<b>14,109,814</b>	<b>14,203,857</b>	<b>14,195,751</b>
<b>Current Liabilities</b>							
Payables	66,711	52,527	53,513	2	55,450	53,960	52,409
Contract Liabilities	20,236	16,889	16,925	..	17,415	19,966	22,579
Borrowings	63	242	243	..	179	179	179
Lease Liabilities	7,485	10,252	10,285	..	10,318	10,351	10,384
Employee Benefits	105,303	136,788	127,412	-7	131,640	136,024	140,600
Other Provisions	40,674	26,737	25,192	-6	25,662	25,901	26,140
Other Liabilities	9,858	9,456	9,457	..	9,458	9,459	9,460
<b>Total Current Liabilities</b>	<b>250,330</b>	<b>252,891</b>	<b>243,027</b>	<b>-4</b>	<b>250,122</b>	<b>255,840</b>	<b>261,751</b>
<b>Non-Current Liabilities</b>							
Borrowings	122	69	5	-93	82,768	78,560	74,315
Lease Liabilities	10,192	16,582	16,552	..	16,522	16,492	16,462
Employee Benefits	6,628	8,423	8,820	5	9,217	9,614	10,011
Other Provisions	1,501	4,195	4,195	-	4,195	4,195	4,195
<b>Total Non-Current Liabilities</b>	<b>18,443</b>	<b>29,269</b>	<b>29,572</b>	<b>1</b>	<b>112,702</b>	<b>108,861</b>	<b>104,983</b>
<b>TOTAL LIABILITIES</b>	<b>268,773</b>	<b>282,160</b>	<b>272,599</b>	<b>-3</b>	<b>362,824</b>	<b>364,701</b>	<b>366,734</b>
<b>NET ASSETS</b>	<b>14,001,692</b>	<b>13,739,094</b>	<b>13,729,771</b>	<b>..</b>	<b>13,746,990</b>	<b>13,839,156</b>	<b>13,829,017</b>
<b>Equity</b>							
Accumulated Funds	6,160,717	5,876,873	5,867,550	..	5,884,769	5,976,935	5,966,796
Asset Revaluation Surplus	7,840,975	7,862,221	7,862,221	-	7,862,221	7,862,221	7,862,221
<b>TOTAL EQUITY</b>	<b>14,001,692</b>	<b>13,739,094</b>	<b>13,729,771</b>	<b>..</b>	<b>13,746,990</b>	<b>13,839,156</b>	<b>13,829,017</b>

**Table 53: City and Environment Directorate: Statement of Changes in Equity (\$'000)**

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Opening Equity</b>							
Opening Accumulated Funds	5,892,145	5,662,723	5,876,873	4	5,867,550	5,884,769	5,976,935
Opening Asset Revaluation Surplus	7,745,757	7,766,272	7,862,221	1	7,862,221	7,862,221	7,862,221
<b>Balance at the Start of the Reporting Period</b>	<b>13,637,902</b>	<b>13,428,995</b>	<b>13,739,094</b>	<b>2</b>	<b>13,729,771</b>	<b>13,746,990</b>	<b>13,839,156</b>
<b>Comprehensive Income</b>							
Operating Result	-148,632	-172,607	-125,446	27	-99,797	-23,290	-94,921
Increase/(Decrease) in the Asset Revaluation Reserve Surpluses	0	731	0	-100	0	0	0
<b>Total Comprehensive Result</b>	<b>-148,632</b>	<b>-171,876</b>	<b>-125,446</b>	<b>27</b>	<b>-99,797</b>	<b>-23,290</b>	<b>-94,921</b>
<b>Movement in Asset Revaluation Surplus</b>							
Transfer (to)/from Accumulated Funds	-95,218	-95,218	0	100	0	0	0
Movement in Asset Revaluation Surplus	95,218	95,218	0	-100	0	0	0
<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>							
Capital Injections	201,704	185,767	130,872	-30	95,565	99,132	84,782
Capital Distributions	-850	0	-1,326	#	0	0	0
Net Assets Transferred from/(to) Other Agencies as part of an Administrative Restructure	311,568	296,208	0	-100	0	16,500	0
Net Assets Transferred from/(to) Other Agencies	0	0	-13,423	#	21,451	-176	0
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>512,422</b>	<b>481,975</b>	<b>116,123</b>	<b>-76</b>	<b>117,016</b>	<b>115,456</b>	<b>84,782</b>
<b>Closing Equity</b>							
Closing Accumulated Funds	6,160,717	5,876,873	5,867,550	..	5,884,769	5,976,935	5,966,796
Closing Asset Revaluation Surplus	7,840,975	7,862,221	7,862,221	-	7,862,221	7,862,221	7,862,221
<b>Balance at the end of the Reporting Period</b>	<b>14,001,692</b>	<b>13,739,094</b>	<b>13,729,771</b>	<b>..</b>	<b>13,746,990</b>	<b>13,839,156</b>	<b>13,829,017</b>

**Table 54: City and Environment Directorate: Cash Flow Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Controlled Recurrent Payments	606,905	630,532	638,627	1	614,389	599,756	599,624
Payment for Community Service Obligations	234,742	234,742	250,608	7	253,844	265,331	263,543
Fees	13,411	14,156	14,797	5	14,478	14,744	15,115
Sale of Goods and Services from Contracts with Customers	64,107	67,664	70,184	4	67,044	68,681	68,594
Grants and Contributions Receipts	1,668	1,668	1,324	-21	1,580	0	0
Interest Receipts	986	986	992	1	998	999	1,065
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	26,352	28,044	24,705	-12	24,705	24,705	24,705
Goods and Services Tax Collected from Customers	4,651	4,766	4,692	-2	4,692	4,692	4,692
Other	8,086	9,515	8,253	-13	9,769	14,085	15,140
<b>Total Receipts from Operating Activities</b>	<b>960,908</b>	<b>992,073</b>	<b>1,014,182</b>	<b>2</b>	<b>991,499</b>	<b>992,993</b>	<b>992,478</b>
<b>Payments</b>							
Employee Payments	354,877	369,942	391,657	6	369,048	370,947	370,472
Supplies and Services	313,698	299,957	319,175	6	306,374	292,991	294,075
Grants and Purchased Services	250,703	299,958	272,967	-9	267,121	275,615	272,609
Borrowing Costs	33	33	33	-	33	33	33
Transfer of Territory Receipts to the ACT Government	400	0	650	#	807	4,171	4,208
Goods and Services Tax Paid to the Australian Taxation Office	4,582	4,698	4,623	-2	4,623	4,623	4,623
Goods and Services Tax Paid to Suppliers	26,390	28,160	24,743	-12	24,743	24,743	24,743
Related to Cost of Goods Sold	6,586	6,634	7,241	9	7,431	7,628	7,831
Other	5,640	5,640	4,157	-26	4,243	4,357	4,467
<b>Total Payments from Operating Activities</b>	<b>962,909</b>	<b>1,015,022</b>	<b>1,025,246</b>	<b>1</b>	<b>984,423</b>	<b>985,108</b>	<b>983,061</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>-2,001</b>	<b>-22,949</b>	<b>-11,064</b>	<b>52</b>	<b>7,076</b>	<b>7,885</b>	<b>9,417</b>

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
Proceeds from Sale of Property, Plant and Equipment	1,250	0	1,950	#	0	0	0
Loan Receivable Repayment Received	842	970	828	-15	648	415	1,938
<b>Total Receipts from Investing Activities</b>	<b>2,092</b>	<b>970</b>	<b>2,778</b>	<b>186</b>	<b>648</b>	<b>415</b>	<b>1,938</b>
<b>Payments</b>							
Purchase of Property, Plant and Equipment	18,324	18,324	12,263	-33	8,781	8,784	8,784
Purchase of Capital Works	165,885	149,948	115,618	-23	81,814	85,364	71,678
Loans Receivable Provided	1,964	4,226	1,490	-65	1,964	1,964	1,964
Capital Payments to ACT Government Agencies	63,824	50,600	43,528	-14	38,101	21,849	22,233
<b>Total Payments from Investing Activities</b>	<b>249,997</b>	<b>223,098</b>	<b>172,899</b>	<b>-23</b>	<b>130,660</b>	<b>117,961</b>	<b>104,659</b>
<b>Net Cash Inflows/(Outflows) from Investing Activities</b>	<b>-247,905</b>	<b>-222,128</b>	<b>-170,121</b>	<b>23</b>	<b>-130,012</b>	<b>-117,546</b>	<b>-102,721</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Capital Injections	265,528	236,367	174,400	-26	133,666	120,981	107,015
Receipts of Transferred Cash Balances	70,422	70,422	-472	-101	-471	-481	-481
<b>Total Receipts from Financing Activities</b>	<b>335,950</b>	<b>306,789</b>	<b>173,928</b>	<b>-43</b>	<b>133,195</b>	<b>120,500</b>	<b>106,534</b>
<b>Payments</b>							
Distributions to Government	850	0	1,326	#	0	0	0
Repayment of Borrowings	318	318	309	-3	368	246	246
Repayment of Lease Liabilities - Principal	5,655	5,655	5,655	-	5,655	5,655	5,655
Payment of Transferred Cash Balances	0	-11,199	0	100	0	0	0
<b>Total Payments from Financing Activities</b>	<b>6,823</b>	<b>-5,226</b>	<b>7,290</b>	<b>239</b>	<b>6,023</b>	<b>5,901</b>	<b>5,901</b>
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>329,127</b>	<b>312,015</b>	<b>166,638</b>	<b>-47</b>	<b>127,172</b>	<b>114,599</b>	<b>100,633</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>79,221</b>	<b>66,938</b>	<b>-14,547</b>	<b>-122</b>	<b>4,236</b>	<b>4,938</b>	<b>7,329</b>

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	29,855	18,536	85,474	361	70,927	75,163	80,101
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	109,076	85,474	70,927	-17	75,163	80,101	87,430

## Notes to the Controlled Budget Statements

Significant variations are as follows:

### *Operating Statement*

- Grants and Contributions Income & Other Expenses: the decrease of \$35.399 million in the 2025-26 estimated outcome from the original budget is mainly due to a reduction in the spot rate for Large-scale Generation Certificates.
- Grants and Purchased Services: the increase of \$49.255 million in the 2025-26 estimated outcome from the original budget is mainly due to the Administrative Arrangement Orders (AAO) transfer of \$26.569 million for the Affordable Housing Policy Coordination Branch from CMTEDD; and the Directorate providing \$22.686 million from its cash to address TCO's revenue shortfall driven by reduced fare revenue, increased employee expenses, and higher fuel costs linked to the conflict in the Middle East.

### *Balance Sheet*

- Cash and cash equivalents:
  - the decrease of \$23.602 million in the 2025-26 estimated outcome from the original budget is mainly due to the Directorate providing \$22.686 million from its cash to address TCO's revenue shortfall driven by reduced fare revenue, increased employee expenses, and higher fuel costs linked to the conflict in the Middle East.
  - the decrease of \$14.547 million in the 2026-27 budget from the 2025-26 estimated outcome is mainly due to the reasons explained above, and lower opening balances at 1 July 2025, driven by additional supplier payments made at the end of 30 June 2025.
- Property, plant and equipment: the decrease of \$215.474 million in the 2025-26 estimated outcome from the original budget is mainly due to the transfer of Tier 1 and Tier 2 Capital Works projects to iCBR as a result of AAO arrangements (\$93.6 million) in November 2024, works undertaken at the Woden Bus Depot being transferred to TCO (\$38.3 million), reprofiling of initiatives into future years (\$51.501 million) and Commonwealth grant adjustments (\$2.483 million).
- Payables (current): the decrease of \$14.184 million in the 2025-26 estimated outcome from the original budget is primarily reflects lower opening balances at 1 July 2025, driven by additional supplier payments made towards the end of the 30 June 2025 financial year (\$10.040 million), together with an overstatement of GST liabilities payable to the Australian Taxation Office (ATO) resulting from the Machinery of Government changes (\$4.870 million) that began on 1 July 2025.
- Employee benefits (current): the increase of \$31.485 million in the 2025-26 estimated outcome from the original budget is mainly due to lower opening balances as of 1 July 2025 and the recognition of flextime liabilities. This is partially offset by a change in the present value of long service liabilities.

## *Statement of Changes in Equity*

- Capital Injection:
  - the decrease of \$15.937 million in the 2025-26 estimated outcome from the original budget is due to reprofiling of capital works projects into future years (\$42.205 million) and Commonwealth Grant variations (\$3.984 million), partially offset by the Section 16B rollover of funds from 2024-25 to 2025-26 (\$29.224 million).
  - the decrease of \$54.895 million in the 2026-27 budget from the 2025-26 estimated outcome is mainly due to lower budgeted opening balances at 1 July 2026 (\$59.068 million), the reduction of the Directorate's Base Asset Renewal Program (ARP) (\$32.925 million), partially offset by the reprofiling of existing capital initiatives and Commonwealth grants (\$24.938 million), and new capital initiatives from the 2026-27 Budget (\$10.876 million).
- Net assets transferred in/(out) from other agencies as part of an administrative restructure:
  - the decrease of \$296.208 million in the 2026-27 budget from the 2025-26 estimated outcome is mainly due to the flow on adjustments from the formation of CED from the Machinery of Government changes in 2025-26.

## *Cash Flow Statement*

Variations in the statement are explained in the notes above.

## Financial Statements – Territorial

**Table 55: City and Environment Directorate: Statement of Income and Expenses on behalf of the Territory (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Payment for Expenses on Behalf of the Territory	2,795	2,795	2,892	3	2,897	2,932	2,641
Taxes, Licences, Fees and Fines	460,532	465,519	465,466	..	493,770	523,835	555,516
Land Revenue	9,590	7,314	11,237	54	9,229	8,430	20,978
Sale of Goods and Services from Contracts with Customers	17,373	17,373	16,927	-3	17,388	17,853	18,461
Grants and Contributions Income	52	52	54	4	56	57	57
Interest Revenue	320	172	8,812	#	25,450	3,970	1,060
Other Income	415	415	426	3	474	487	501
<b>Total Income</b>	<b>491,077</b>	<b>493,640</b>	<b>505,814</b>	<b>2</b>	<b>549,264</b>	<b>557,564</b>	<b>599,214</b>
<b>Expenses</b>							
Employee Expenses	1,199	1,199	1,214	1	1,229	1,244	1,259
Supplies and Services	1,651	1,651	1,715	4	1,729	1,771	1,810
Grants and Purchased Services	0	-5,480	-3,546	35	2,367	3,643	9,609
Cost of Goods Sold	4,183	1,907	5,830	206	3,822	3,023	15,571
Other Expenses	6,421	6,421	6,392	..	5,834	5,924	6,033
Transfer Payments to Government	482,654	487,493	487,280	..	516,482	546,847	579,512
<b>Total Expenses</b>	<b>496,108</b>	<b>493,191</b>	<b>498,885</b>	<b>1</b>	<b>531,463</b>	<b>562,452</b>	<b>613,794</b>
<b>Operating Result</b>	<b>-5,031</b>	<b>449</b>	<b>6,929</b>	<b>#</b>	<b>17,801</b>	<b>-4,888</b>	<b>-14,580</b>
<b>Other Comprehensive Income</b>							
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>							
<b>Total Other Comprehensive Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Comprehensive Result</b>	<b>-5,031</b>	<b>449</b>	<b>6,929</b>	<b>#</b>	<b>17,801</b>	<b>-4,888</b>	<b>-14,580</b>

**Table 56: City and Environment Directorate: Statement of Assets and Liabilities on behalf of the Territory (\$'000)**

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Current Assets</b>							
Cash and Cash Equivalents	24,374	33,540	33,461	..	33,428	33,395	27,879
Receivables	53,884	95,328	95,421	..	95,611	96,021	96,431
Inventories	5,337	7,945	4,881	-39	5,538	3,983	2,428
Other Assets	0	4	4	-	4	4	4
<b>Total Current Assets</b>	<b>83,595</b>	<b>136,817</b>	<b>133,767</b>	<b>-2</b>	<b>134,581</b>	<b>133,403</b>	<b>126,742</b>
<b>Non-Current Assets</b>							
Receivables	14,653	11,366	11,472	1	11,578	11,684	11,790
Investments	814	452	935	107	1,434	1,948	2,462
Inventories	6,578	5,912	3,639	-38	2,084	-666	-3,416
Property, Plant and Equipment	68,972	68,946	66,581	-3	66,581	66,581	66,581
<b>Total Non-Current Assets</b>	<b>91,017</b>	<b>86,676</b>	<b>82,627</b>	<b>-5</b>	<b>81,677</b>	<b>79,547</b>	<b>77,417</b>
<b>TOTAL ASSETS</b>	<b>174,612</b>	<b>223,493</b>	<b>216,394</b>	<b>-3</b>	<b>216,258</b>	<b>212,950</b>	<b>204,159</b>
<b>Current Liabilities</b>							
Payables	74,752	117,892	115,578	-2	117,101	116,094	115,087
Borrowings	0	0	38,552	#	156,248	181,648	146,257
Employee Benefits	291	285	245	-14	251	257	263
Other Provisions	358	0	0	-	0	0	0
Other Liabilities	1,210	13,136	13,141	..	13,146	13,151	13,156
<b>Total Current Liabilities</b>	<b>76,611</b>	<b>131,313</b>	<b>167,516</b>	<b>28</b>	<b>286,746</b>	<b>311,150</b>	<b>274,763</b>
<b>Non-Current Liabilities</b>							
Payables	14,653	106	212	100	318	424	530
Employee Benefits	36	4	4	-	4	4	4
Other Provisions	28,130	26,414	26,414	-	26,414	26,414	26,414
Other Liabilities	0	11,261	11,261	-	11,261	11,261	11,261
<b>Total Non-Current Liabilities</b>	<b>42,819</b>	<b>37,785</b>	<b>37,891</b>	<b>..</b>	<b>37,997</b>	<b>38,103</b>	<b>38,209</b>
<b>TOTAL LIABILITIES</b>	<b>119,430</b>	<b>169,098</b>	<b>205,407</b>	<b>21</b>	<b>324,743</b>	<b>349,253</b>	<b>312,972</b>
<b>NET ASSETS</b>	<b>55,182</b>	<b>54,395</b>	<b>10,987</b>	<b>-80</b>	<b>-108,485</b>	<b>-136,303</b>	<b>-108,813</b>
<b>Equity</b>							
Accumulated Funds	6,526	5,739	-37,669	-756	-157,141	-184,959	-157,469
Asset Revaluation Surplus	48,656	48,656	48,656	-	48,656	48,656	48,656
<b>TOTAL EQUITY</b>	<b>55,182</b>	<b>54,395</b>	<b>10,987</b>	<b>-80</b>	<b>-108,485</b>	<b>-136,303</b>	<b>-108,813</b>

**Table 57: City and Environment Directorate: Statement of Changes in Equity on behalf of the Territory (\$'000)**

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Opening Equity</b>							
Opening Accumulated Funds	-13,920	-9,429	5,739	161	-37,669	-157,141	-184,959
Opening Asset Revaluation Surplus	0	0	48,656	#	48,656	48,656	48,656
<b>Balance at the Start of the Reporting Period</b>	<b>-13,920</b>	<b>-9,429</b>	<b>54,395</b>	<b>677</b>	<b>10,987</b>	<b>-108,485</b>	<b>-136,303</b>
<b>Comprehensive Income</b>							
Operating Result	-5,031	449	6,929	#	17,801	-4,888	-14,580
<b>Total Comprehensive Result</b>	<b>-5,031</b>	<b>449</b>	<b>6,929</b>	<b>#</b>	<b>17,801</b>	<b>-4,888</b>	<b>-14,580</b>
Transfer to/from Accumulated Funds	-48,656	-48,656	0	100	0	0	0
Movement in Asset Revaluation Surplus	48,656	48,656	0	-100	0	0	0
<b>Transactions Involving Owners Affecting Accumulated Funds</b>							
Capital Injections	46	46	0	-100	0	0	45,000
Capital Distributions	-4,183	-4,183	-50,337	#	-137,273	-22,930	-2,930
Net Assets Transferred from/(to) Other Agencies as part of an Administrative Restructure	78,270	67,512	0	-100	0	0	0
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>74,133</b>	<b>63,375</b>	<b>-50,337</b>	<b>-179</b>	<b>-137,273</b>	<b>-22,930</b>	<b>42,070</b>
<b>Closing Equity</b>							
Closing Accumulated Funds	6,526	5,739	-37,669	-756	-157,141	-184,959	-157,469
Closing Asset Revaluation Surplus	48,656	48,656	48,656	-	48,656	48,656	48,656
<b>Balance at the end of the Reporting Period</b>	<b>55,182</b>	<b>54,395</b>	<b>10,987</b>	<b>-80</b>	<b>-108,485</b>	<b>-136,303</b>	<b>-108,813</b>

**Table 58: City and Environment Directorate: Cash Flow Statement on behalf of the Territory (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Payment for Expenses on Behalf of the Territory	2,795	2,795	2,892	3	2,897	2,932	2,641
Taxes, Licences, Fees and Fines	462,984	467,971	464,401	-1	491,709	521,706	553,381
Sale of Goods and Services from Contracts with Customers	17,438	17,438	16,995	-3	17,031	17,475	18,083
Interest Receipts	320	172	427	148	296	244	1,060
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	91	91	91	-	91	91	91
Goods and Services Tax Collected from Customers	2,104	2,104	2,104	-	2,104	2,104	2,104
Land Sales	4,943	3,509	5,707	63	4,100	3,092	938
Other	5,860	5,860	5,871	..	5,881	5,894	5,908
<b>Total Receipts from Operating Activities</b>	<b>496,535</b>	<b>499,940</b>	<b>498,488</b>	<b>..</b>	<b>524,109</b>	<b>553,538</b>	<b>584,206</b>
<b>Payments</b>							
Employee Payments	1,196	1,196	1,258	5	1,227	1,242	1,257
Supplies and Services	1,799	1,799	1,861	3	1,873	1,914	1,953
Transfer of Territory Receipts to the ACT Government	485,209	490,048	486,321	-1	514,064	544,340	576,999
Goods and Services Tax Paid to the Australian Taxation Office	1,937	1,937	1,937	-	1,937	1,937	1,937
Goods and Services Tax Paid to Suppliers	91	91	91	-	91	91	91
Other	4,865	4,865	-647	-113	-1,205	-1,115	4,477
<b>Total Payments from Operating Activities</b>	<b>495,097</b>	<b>499,936</b>	<b>490,821</b>	<b>-2</b>	<b>517,987</b>	<b>548,409</b>	<b>586,714</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>1,438</b>	<b>4</b>	<b>7,667</b>	<b>#</b>	<b>6,122</b>	<b>5,129</b>	<b>-2,508</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
<b>Payments</b>							
Purchase of Investments	452	452	483	7	499	514	514
<b>Total Payments from Investing Activities</b>	<b>452</b>	<b>452</b>	<b>483</b>	<b>7</b>	<b>499</b>	<b>514</b>	<b>514</b>

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Net Cash Inflows/(Outflows) from Investing Activities</b>	<b>-452</b>	<b>-452</b>	<b>-483</b>	<b>-7</b>	<b>-499</b>	<b>-514</b>	<b>-514</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Capital Injections	46	46	0	-100	0	0	45,000
Proceeds from Borrowings	0	0	45,000	#	135,000	20,000	0
Receipts of Transferred Cash Balances	14,078	14,078	-1,556	-111	-1,556	-1,556	-1,556
<b>Total Receipts from Financing Activities</b>	<b>14,124</b>	<b>14,124</b>	<b>43,444</b>	<b>208</b>	<b>133,444</b>	<b>18,444</b>	<b>43,444</b>
<b>Payments</b>							
Distributions to Government	4,943	3,509	50,707	#	139,100	23,092	938
Repayment of Borrowings	0	0	0	-	0	0	45,000
Payment of Transferred Cash Balances	0	-6,798	0	100	0	0	0
<b>Total Payments from Financing Activities</b>	<b>4,943</b>	<b>-3 289</b>	<b>50,707</b>	<b>#</b>	<b>139,100</b>	<b>23,092</b>	<b>45,938</b>
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>9,181</b>	<b>17,413</b>	<b>-7,263</b>	<b>-142</b>	<b>-5,656</b>	<b>-4,648</b>	<b>-2,494</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>10,167</b>	<b>16,965</b>	<b>-79</b>	<b>-100</b>	<b>-33</b>	<b>-33</b>	<b>-5,516</b>
<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	<b>14,207</b>	<b>16,575</b>	<b>33,540</b>	<b>102</b>	<b>33,461</b>	<b>33,428</b>	<b>33,395</b>
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	<b>24,374</b>	<b>33,540</b>	<b>33,461</b>	<b>..</b>	<b>33,428</b>	<b>33,395</b>	<b>27,879</b>

## Notes to the Territorial Budget Statements

Significant variations are as follows:

### *Statement of Assets and Liabilities on behalf of the Territory*

- receivables (current): the increase of \$41.444 million in the 2025-26 estimated outcome from the original budget is mainly due to higher balances at 1 July 2025 as a result of higher trade and other current receivables for taxes, fees and fines (\$52.746 million), partially offset by an increase in the allowance for doubtful debts (\$11.302 million).
- payables (current): the increase of \$43.140 million in the 2025-26 estimated outcome from the original budget largely reflects the movements in receivables outlined above.
- payables (non-current): the decrease of \$14.547 million in the 2025-26 estimated outcome from the original budget primarily attributable to audited outcome adjustments for 2024-25 related to the discontinued agency (EPSDD).
- accumulated funds: the decrease of \$43.408 million in the 2026-27 budget from the 2025-26 estimated outcome is mainly due to concession loans for the Commonwealth Government First Home Buyer Initiative in the 2026-27 budget.

### *Statement of Changes in Equity and Cash Flow Statement on behalf of the Territory*

Variations in these Statements are explained in the notes above.

# Output Class Financial Statements

**Table 59: Output Class 1: Planning and Policy Operating Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Controlled Recurrent Payments	0	0	76,245	#	74,444	74,174	74,010
Land Revenue	0	0	3,392	#	0	0	0
Sale of Goods and Services from Contracts with Customers	0	0	3,538	#	3,530	3,615	3,611
Grants and Contributions Income	0	0	3,194	#	3,548	5,088	3,662
Interest Revenue	0	0	250	#	232	591	588
<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>86,619</b>	<b>#</b>	<b>81,754</b>	<b>83,468</b>	<b>81,871</b>
<b>Expenses</b>							
Employee Expenses	0	0	45,987	#	44,910	45,156	45,122
Supplies and Services	0	0	22,868	#	22,144	21,291	21,347
Depreciation and Amortisation	0	0	167	#	169	171	173
Grants and Purchased Services	0	0	12,449	#	12,182	12,570	12,433
Cost of Goods Sold	0	0	1,326	#	1,147	1,178	1,210
Other Expenses	0	0	1,250	#	441	451	460
Transfer Payments to Government	0	0	627	#	565	1,597	1,571
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>84,674</b>	<b>#</b>	<b>81,558</b>	<b>82,414</b>	<b>82,316</b>
<b>Operating Result</b>	<b>0</b>	<b>0</b>	<b>1,945</b>	<b>#</b>	<b>196</b>	<b>1,054</b>	<b>-445</b>

**Table 60: Output Class 2: Transport Canberra Operating Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Controlled Recurrent Payments	0	0	264,030	#	257,794	256,860	256,289
Sale of Goods and Services from Contracts with Customers	0	0	134	#	134	137	137
Grants and Contributions Income	0	0	8,257	#	9,170	13,152	9,466
Interest Revenue	0	0	16	#	14	37	36
<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>272,437</b>	<b>#</b>	<b>267,112</b>	<b>270,186</b>	<b>265,928</b>
<b>Expenses</b>							
Employee Expenses	0	0	12,373	#	12,083	12,149	12,140
Supplies and Services	0	0	11,721	#	11,350	10,913	10,942
Depreciation and Amortisation	0	0	138	#	139	141	142
Grants and Purchased Services	0	0	246,890	#	241,598	249,287	246,569
Transfer Payments to Government	0	0	4	#	4	11	10
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>271,126</b>	<b>#</b>	<b>265,174</b>	<b>272,501</b>	<b>269,803</b>
<b>Operating Result</b>	<b>0</b>	<b>0</b>	<b>1,311</b>	<b>#</b>	<b>1,938</b>	<b>-2,315</b>	<b>-3,875</b>

**Table 61: Output Class 3: Territory and Municipal Services Operating Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Controlled Recurrent Payments	0	0	284,493	#	277,774	276,767	276,153
Taxes, Licences, Fees and Fines	0	0	8,476	#	8,289	8,445	8,662
Sale of Goods and Services from Contracts with Customers	0	0	33,426	#	33,358	34,161	34,118
Grants and Contributions Income	0	0	115,526	#	128,306	184,014	132,441
Interest Revenue	0	0	33	#	30	78	77
Other Income	0	0	7,024	#	5,716	7,268	8,029
<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>448,978</b>	<b>#</b>	<b>453,473</b>	<b>510,733</b>	<b>459,480</b>
<b>Expenses</b>							
Employee Expenses	0	0	131,292	#	128,219	128,920	128,823
Supplies and Services	0	0	205,369	#	198,867	191,208	191,714
Depreciation and Amortisation	0	0	212,579	#	214,546	217,712	219,238
Cost of Goods Sold	0	0	1,227	#	1,061	1,090	1,120
Borrowing Costs	0	0	492	#	648	1,094	1,063
Other Expenses	0	0	376	#	133	136	139
Transfer Payments to Government	0	0	9	#	8	23	22
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>551,344</b>	<b>#</b>	<b>543,482</b>	<b>540,183</b>	<b>542,119</b>
<b>Operating Result</b>	<b>0</b>	<b>0</b>	<b>-102,366</b>	<b>#</b>	<b>-90,009</b>	<b>-29,450</b>	<b>-82,639</b>

**Table 62: Output Class 4: Access Canberra Operating Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Controlled Recurrent Payments	0	0	131,395	#	128,292	127,827	127,544
Taxes, Licences, Fees and Fines	0	0	5,965	#	5,834	5,943	6,096
Sale of Goods and Services from Contracts with Customers	0	0	17,371	#	17,336	17,753	17,731
Grants and Contributions Income	0	0	12,837	#	14,257	20,447	14,717
Interest Revenue	0	0	180	#	166	427	423
Other Income	0	0	923	#	751	955	1,055
<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>168,671</b>	<b>#</b>	<b>166,636</b>	<b>173,352</b>	<b>167,566</b>
<b>Expenses</b>							
Employee Expenses	0	0	106,343	#	103,854	104,422	104,343
Supplies and Services	0	0	71,574	#	69,308	66,638	66,815
Depreciation and Amortisation	0	0	4,414	#	4,455	4,521	4,552
Grants and Purchased Services	0	0	4,842	#	4,738	4,889	4,836
Borrowing Costs	0	0	57	#	74	125	121
Other Expenses	0	0	47	#	17	17	17
Transfer Payments to Government	0	0	5	#	5	14	14
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>187,282</b>	<b>#</b>	<b>182,451</b>	<b>180,626</b>	<b>180,698</b>
<b>Operating Result</b>	<b>0</b>	<b>0</b>	<b>-18,611</b>	<b>#</b>	<b>-15,815</b>	<b>-7,274</b>	<b>-13,132</b>

**Table 63: Output Class 5: Environment and Climate Change Operating Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Controlled Recurrent Payments	0	0	133,072	#	129,929	129,459	129,171
Taxes, Licences, Fees and Fines	0	0	35	#	34	35	36
Sale of Goods and Services from Contracts with Customers	0	0	13,654	#	13,625	13,954	13,936
Grants and Contributions Income	0	0	20,358	#	22,610	32,427	23,338
Other Income	0	0	1,209	#	984	1,251	1,381
<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>168,328</b>	<b>#</b>	<b>167,182</b>	<b>177,126</b>	<b>167,862</b>
<b>Expenses</b>							
Employee Expenses	0	0	88,724	#	86,648	87,121	87,057
Supplies and Services	0	0	53,137	#	51,454	49,473	49,604
Depreciation and Amortisation	0	0	7,219	#	7,285	7,393	7,444
Grants and Purchased Services	0	0	8,551	#	8,368	8,634	8,539
Cost of Goods Sold	0	0	5,863	#	5,072	5,209	5,350
Borrowing Costs	0	0	33	#	44	74	72
Other Expenses	0	0	12,521	#	4,414	4,515	4,613
Transfer Payments to Government	0	0	5	#	4	12	13
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>176,053</b>	<b>#</b>	<b>163,289</b>	<b>162,431</b>	<b>162,692</b>
<b>Operating Result</b>	<b>0</b>	<b>0</b>	<b>-7,725</b>	<b>#</b>	<b>3,893</b>	<b>14,695</b>	<b>5,170</b>

# Discontinued Output Class Financial Statements

**Table 64: Output Class 1: Access Canberra Operating Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Controlled Recurrent Payments	108,593	108,660	0	-100	0	0	0
Taxes, Licences, Fees and Fines	409	409	0	-100	0	0	0
Sale of Goods and Services from Contracts with Customers	14,932	15,308	0	-100	0	0	0
Grants and Contributions Income	19,227	19,227	0	-100	0	0	0
Interest Revenue	160	160	0	-100	0	0	0
Other Income	923	923	0	-100	0	0	0
<b>Total Income</b>	<b>144,244</b>	<b>144,687</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>							
Employee Expenses	86,894	86,647	0	-100	0	0	0
Supplies and Services	54,279	54,442	0	-100	0	0	0
Depreciation and Amortisation	1,799	1,799	0	-100	0	0	0
Grants and Purchased Services	2,622	2,622	0	-100	0	0	0
Borrowing Costs	44	44	0	-100	0	0	0
Other Expenses	98	98	0	-100	0	0	0
<b>Total Expenses</b>	<b>145,736</b>	<b>145,652</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Result</b>	<b>-1,492</b>	<b>-965</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Table 65: Output Class 2: City Services Operating Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Controlled Recurrent Payments	303,564	301,247	0	-100	0	0	0
Taxes, Licences, Fees and Fines	12,647	13,392	0	-100	0	0	0
Sale of Goods and Services from Contracts with Customers	33,759	34,698	0	-100	0	0	0
Grants and Contributions Income	100,045	98,118	0	-100	0	0	0
Other Income	3,136	6,136	0	-100	0	0	0
<b>Total Income</b>	<b>453,151</b>	<b>453,591</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>							
Employee Expenses	136,522	147,826	0	-100	0	0	0
Supplies and Services	222,262	213,950	0	-100	0	0	0
Depreciation and Amortisation	217,898	217,898	0	-100	0	0	0
Grants and Purchased Services	3,020	3,020	0	-100	0	0	0
Cost of Goods Sold	1,227	1,227	0	-100	0	0	0
Borrowing Costs	505	505	0	-100	0	0	0
Other Expenses	2,853	2,853	0	-100	0	0	0
<b>Total Expenses</b>	<b>584,287</b>	<b>587,279</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Result</b>	<b>-131,136</b>	<b>-133,688</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Table 66: Output Class 3: Climate Change and Energy Operating Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Controlled Recurrent Payments	31,984	31,984	0	-100	0	0	0
Sale of Goods and Services from Contracts with Customers	3,971	3,971	0	-100	0	0	0
Grants and Contributions Income	52,337	18,816	0	-100	0	0	0
Interest Revenue	137	156	0	-100	0	0	0
Other Income	293	625	0	-100	0	0	0
<b>Total Income</b>	<b>88,722</b>	<b>55,552</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>							
Employee Expenses	20,890	20,709	0	-100	0	0	0
Supplies and Services	11,018	10,853	0	-100	0	0	0
Depreciation and Amortisation	158	157	0	-100	0	0	0
Grants and Purchased Services	9,474	8,628	0	-100	0	0	0
Other Expenses	52,796	19,275	0	-100	0	0	0
<b>Total Expenses</b>	<b>94,336</b>	<b>59,622</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Result</b>	<b>-5,614</b>	<b>-4,070</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Table 67: Output Class 4: Development and Implementation Operating Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Controlled Recurrent Payments	12,952	12,452	0	-100	0	0	0
Grants and Contributions	1,007	1,007	0	-100	0	0	0
Income							
Other Income	47	190	0	-100	0	0	0
<b>Total Income</b>	<b>14,006</b>	<b>13,649</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>							
Employee Expenses	8,240	8,159	0	-100	0	0	0
Supplies and Services	5,031	4,674	0	-100	0	0	0
Grants and Purchased Services	810	810	0	-100	0	0	0
Other Expenses	10	10	0	-100	0	0	0
<b>Total Expenses</b>	<b>14,091</b>	<b>13,653</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Result</b>	<b>-85</b>	<b>-4</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Table 68: Output Class 5: Environment Operating Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Controlled Recurrent Payments	99,372	99,484	0	-100	0	0	0
Taxes, Licences, Fees and Fines	34	34	0	-100	0	0	0
Sale of Goods and Services from Contracts with Customers	8,885	8,127	0	-100	0	0	0
Grants and Contributions Income	96	96	0	-100	0	0	0
Other Income	1,658	2,612	0	-100	0	0	0
<b>Total Income</b>	<b>118,493</b>	<b>118,801</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>							
Employee Expenses	67,991	68,303	0	-100	0	0	0
Supplies and Services	43,865	43,437	0	-100	0	0	0
Depreciation and Amortisation	7,481	9,010	0	-100	0	0	0
Grants and Purchased Services	2,418	2,418	0	-100	0	0	0
Cost of Goods Sold	5,208	5,256	0	-100	0	0	0
Borrowing Costs	33	33	0	-100	0	0	0
Other Expenses	1,340	1,340	0	-100	0	0	0
<b>Total Expenses</b>	<b>128,336</b>	<b>129,797</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Result</b>	<b>-9,843</b>	<b>-10,996</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Table 69: Output Class 6: Loose Fill Asbestos Coordination Operating Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Controlled Recurrent Payments	424	424	0	-100	0	0	0
Land Revenue	1,250	0	0	-100	0	0	0
<b>Total Income</b>	<b>1,674</b>	<b>424</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>							
Employee Expenses	523	523	0	-100	0	0	0
Supplies and Services	691	691	0	-100	0	0	0
Cost of Goods Sold	850	0	0	-100	0	0	0
Transfer Payments to Government	400	0	0	-100	0	0	0
<b>Total Expenses</b>	<b>2,464</b>	<b>1,214</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Result</b>	<b>-790</b>	<b>-790</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Table 70: Output Class 7: Planning and Urban Policy Operating Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Controlled Recurrent Payments	13,907	42,357	0	-100	0	0	0
Grants and Contributions Income	1,162	1,224	0	-100	0	0	0
<b>Total Income</b>	<b>15,069</b>	<b>43,581</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>							
Employee Expenses	10,504	11,190	0	-100	0	0	0
Supplies and Services	3,905	4,236	0	-100	0	0	0
Cost of Goods Sold	0	27,415	0	-100	0	0	0
Transfer Payments to Government	637	637	0	-100	0	0	0
<b>Total Expenses</b>	<b>15,046</b>	<b>43,478</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Result</b>	<b>23</b>	<b>103</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Table 71: Output Class 8: Statutory Planning Operating Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Controlled Recurrent Payments	22,333	21,427	0	-100	0	0	0
Sale of Goods and Services from Contracts with Customers	3,346	3,346	0	-100	0	0	0
Grants and Contributions Income	3,289	3,289	0	-100	0	0	0
Interest Revenue	730	730	0	-100	0	0	0
<b>Total Income</b>	<b>29,698</b>	<b>28,792</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>							
Employee Expenses	17,779	17,688	0	-100	0	0	0
Supplies and Services	10,255	9,349	0	-100	0	0	0
Depreciation and Amortisation	117	62	0	-100	0	0	0
Other Expenses	523	523	0	-100	0	0	0
<b>Total Expenses</b>	<b>28,674</b>	<b>27,622</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Result</b>	<b>1,024</b>	<b>1,170</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Table 72: Output Class 9: Transport Canberra Operating Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Controlled Recurrent Payments	248,518	247,239	0	-100	0	0	0
Sale of Goods and Services from Contracts with Customers	153	153	0	-100	0	0	0
Grants and Contributions Income	1,929	1,916	0	-100	0	0	0
Interest Revenue	-65	-65	0	-100	0	0	0
<b>Total Income</b>	<b>250,535</b>	<b>249,243</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>							
Employee Expenses	12,317	12,737	0	-100	0	0	0
Supplies and Services	6,754	5,004	0	-100	0	0	0
Depreciation and Amortisation	59	59	0	-100	0	0	0
Other Expenses	232,124	254,810	0	-100	0	0	0
<b>Total Expenses</b>	<b>251,254</b>	<b>272,610</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Result</b>	<b>-719</b>	<b>-23,367</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>

# TRANSPORT CANBERRA OPERATIONS

## Purpose

Transport Canberra (TC) delivers public transport services across the ACT, supporting the Government's vision of a modern, customer-focused transport system that is convenient, reliable, accessible, and integrated.

TC manages and delivers a broad suite of public transport services, including contracted light rail services, route and school bus services, flexible transport options, School Supported transport, and the ACT rural school bus network. Through these services, TC plays a critical role in connecting communities, supporting economic activity, and enhancing liveability across Canberra.

In 2026–27, TC will continue to focus on improving service reliability, customer experience, and network efficiency, while responding to the growing and changing transport needs of the city. This includes ongoing investment in digital capability, service planning, and operational performance.

Consistent with the ACT Government's strategic priorities, including the ACT Transport Strategy and updated emissions reduction commitments, TC is progressing the transition to a zero-emission bus fleet and sustainable operations. This transition underpins a cleaner, more resilient public transport system that contributes to broader environmental outcomes and supports Canberra's pathway to net zero emissions.

## 2026-27 Priorities

Strategic and operational priorities for TCO in 2026-27 include the following.

- Build on the existing 106 battery electric bus fleet through the ongoing procurement program, including an additional 30 buses, adding to the broader rollout of 110 electric buses over four years to support a zero-emissions fleet by 2040 or earlier and grow the network.
- Continue to support public transport services for the Canberra community. This includes funding to continue workforce entitlements under the *Transport Canberra Operations Enterprise Agreement 2023-2026*, meet Light Rail contractual requirements and fuel cost pressures.
- Extend measures aimed at addressing occupational violence on the Transport Canberra Bus Network, including Transit Enforcement Officers to undertake fare compliance activities, de-escalation training and Safety Screens for bus drivers. This initiative builds on recent Government investment in this area including the 2025-26 Budget initiative *Improved bus services – Improving safety on public transport*.
- Continue recruiting new bus drivers to support service delivery and reliability across the network. This will focus on building a skilled and diverse workforce to meet operational demands and ensure consistent, safe, and customer-focused services.
- Continue to strengthen our dedicated team of Transit Enforcement Officers and Transport Officers supporting bus services. These officers provide a visible presence across the network, to promote safety, accessibility, and customer confidence, while helping deter occupational violence against drivers and supporting a safe and secure environment for staff and passengers.
- Continue to support the delivery of improvements to pedestrian and road safety for vulnerable road users around the EPIC and Racecourse light rail precinct.
- Continue to support Infrastructure Canberra in progressing the Canberra Light Rail network to Woden including management of service disruption impacts for Light Rail Stage 2A to Commonwealth Park construction, creating a public transport spine connecting Canberra's north and south and meeting our city's future transport needs.
- Continue to enhance and optimise the MyWay+ digital ticketing system to improve usability, reliability, and the overall customer payment experience.
- Continuation of Investigative works for a future bus depot site in Canberra's north and to progress preliminary pathway requirements and early design to the fullest extent possible within the available funding to provide support for long-term fleet and network expansion.
- Continue to implement actions aligned with ACT Government gender equity strategies to strengthen Transport Canberra's position as an employer of choice and support a diverse and inclusive workforce.
- Commit to extend monthly cap reductions for tertiary students in a 12-month trial. This trial will reduce caps from the normal 40 paid trips to 30. All other monthly cap limits

will revert to their legislated limits as per the Road Transport (Public Passenger Services) Public Transport Fares Determination 2025.

# Estimated Employment Levels

Table 1: Estimated Employment Levels

	2024-25 Actual Outcome <sup>1</sup>	2025-26 Budget <sup>2</sup>	2025-26 Estimated Outcome <sup>1,3</sup>	2026-27 Budget <sup>4</sup>
<b>Staffing (FTE)</b>	1,035	1,003	1,092	1,090

**Note(s):**

1. These figures relate to 30 June staffing levels.
2. These figures relate to estimated average annual staffing levels.
3. The increase of 89 FTE in the 2025-26 Estimated Outcome compared to the 2025-26 Budget in TCO reflects increased staffing associated with weekend service uplifts and other network adjustments.
4. The increase of 87 FTE in the 2026-27 Budget compared to the 2025-26 Budget in TCO is due to new initiatives (31 FTE), offset by ceasing initiatives (22 FTE) and increased staffing associated with weekend service uplifts and other network adjustments.

## Output Class Output Class 1: Transport Canberra Operations

### *Output 1.1: Transport Canberra Operations*

Provision of a public transport network and school bus services, including a range of express and regular route services within Canberra suburbs. Transport Canberra Operations also provides special needs transport and a bus charter service.

**Table 2: Output 1.1: Transport Canberra Operations (\$'000)**

	<b>2025-26 Estimated Outcome</b>	<b>2026-27 Budget</b>
<b>Total Cost<sup>1</sup></b>	331,610	337,780
<b>Service Payments</b>	254,810	247,990

**Note:**

- <sup>1.</sup> Total cost includes depreciation and amortisation of \$44.732 million in 2025-26 and \$48.748 million in 2026-27.

## Accountability Indicators

### Output Class 1: Transport Canberra Operations

#### Output 1.1: Transport Canberra Operations

**Table 3: Accountability Indicators Output 1.1**

	2025-26 Targets	2025-26 Estimated Outcome	2026-27 Targets
<b>Light Rail</b>			
a. Light rail service availability <sup>1</sup>	99.5%	99.93%	99.5%
b. Light rail service punctuality <sup>2</sup>	98%	98.94%	98%
<b>Public Transport Passenger Boardings</b>			
c. Public transport passenger boardings <sup>3</sup>	20.3 million	12.7 million	20.6 million
<b>Bus Operations</b>			
d. Bus service availability <sup>4</sup>	99.5%	100%	99.5%
e. Bus service punctuality <sup>5</sup>	75%	75%	75%
f. Total network operating cost per network kilometre <sup>6</sup>	\$7.36	\$8.11	\$7.36
g. Number of Battery Electric Buses in the in-service fleet	106	106	136

**Notes:**

1. Availability of light rail for services is measured by comparing the number of scheduled services against the number of services that were delivered.
2. This indicator measures punctuality (on-time running) of light rail services.
3. This indicator measures the patronage number for buses and light rail.
4. Availability of buses for passenger services is measured by comparing the number of scheduled services against the number of services that were operated to completion.
5. Operating on scheduled time describes a bus service that departs a stop that is a designated timing point between one minute earlier and four minutes later than the scheduled time. GPS technology attached to the MyWay+ system is used to measure this indicator. Only scheduled services that operated successfully are measured.
6. Network operating costs per kilometre measure the cost and kilometres directly attributable to the operation of Transport Canberra Operations' bus network route.

## Financial Statements

**Table 4: Transport Canberra Operations: Operating Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Sale of Goods and Services from Contracts with Customers	261,666	279,259	275,820	-1	283,785	295,306	293,562
Grants and Contributions Income	15,015	9,247	14,310	55	14,946	14,938	14,938
Other Income	767	767	767	-	767	767	767
<b>Total Income</b>	<b>277,448</b>	<b>289,273</b>	<b>290,897</b>	<b>1</b>	<b>299,498</b>	<b>311,011</b>	<b>309,267</b>
<b>Expenses</b>							
Employee Expenses	154,289	166,999	164,100	-2	162,755	164,943	167,156
Supplies and Services	103,169	100,562	106,390	6	110,907	121,144	120,656
Depreciation and Amortisation	46,600	44,732	48,748	9	56,241	60,576	61,256
Borrowing Costs	17,186	18,602	17,818	-4	19,061	20,736	20,194
Other Expenses	715	715	724	1	733	742	751
<b>Total Expenses</b>	<b>321,959</b>	<b>331,610</b>	<b>337,780</b>	<b>2</b>	<b>349,697</b>	<b>368,141</b>	<b>370,013</b>
<b>Operating Result from Ordinary Activities</b>	<b>-44,511</b>	<b>-42,337</b>	<b>-46,883</b>	<b>-11</b>	<b>-50,199</b>	<b>-57,130</b>	<b>-60,746</b>
<b>Income Tax Equivalent</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Result</b>	<b>-44,511</b>	<b>-42,337</b>	<b>-46,883</b>	<b>-11</b>	<b>-50,199</b>	<b>-57,130</b>	<b>-60,746</b>
<b>Other Comprehensive Income</b>							
<i>Items that will not be Reclassified Subsequently to</i>							
Increase/(Decrease) in Asset Revaluation Surplus	0	0	0	-	0	0	19
<b>Total Other Comprehensive Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Total Comprehensive Result</b>	<b>-44,511</b>	<b>-42,337</b>	<b>-46,883</b>	<b>-11</b>	<b>-50,199</b>	<b>-57,130</b>	<b>-60,727</b>

**Table 5: Transport Canberra Operations: Balance Sheet (\$'000)**

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Current Assets</b>							
Cash and Cash Equivalents	17,386	17,852	13,099	-27	13,585	14,071	14,557
Receivables	2,885	4,278	4,283	..	4,288	4,293	4,298
Inventories	6,087	5,979	6,072	2	6,165	6,258	6,351
Other Assets	1,201	882	882	-	882	882	882
<b>Total Current Assets</b>	<b>27,559</b>	<b>28,991</b>	<b>24,336</b>	<b>-16</b>	<b>24,920</b>	<b>25,504</b>	<b>26,088</b>
<b>Non-Current Assets</b>							
Property, Plant and Equipment	1,234,374	1,347,219	1,322,241	-2	2,014,043	1,948,247	1,881,868
Intangible Assets	1,222	1,222	1,064	-13	3,343	3,136	2,929
<b>Total Non-Current Assets</b>	<b>1,235,596</b>	<b>1,348,441</b>	<b>1,323,305</b>	<b>-2</b>	<b>2,017,386</b>	<b>1,951,383</b>	<b>1,884,797</b>
<b>TOTAL ASSETS</b>	<b>1,263,155</b>	<b>1,377,432</b>	<b>1,347,641</b>	<b>-2</b>	<b>2,042,306</b>	<b>1,976,887</b>	<b>1,910,885</b>
<b>Current Liabilities</b>							
Payables	14,566	12,281	12,315	..	12,349	12,383	12,417
Contract Liabilities	9,958	10,844	10,624	-2	10,404	10,184	9,964
Borrowings	13,343	14,120	14,945	6	15,782	16,748	17,714
Lease Liabilities	2,878	1,998	5,418	171	2,705	-273	-273
Employee Benefits	39,669	42,237	38,148	-10	39,427	40,836	42,376
Other Liabilities	29	0	0	-	0	0	0
<b>Total Current Liabilities</b>	<b>80,443</b>	<b>81,480</b>	<b>81,450</b>	<b>..</b>	<b>80,667</b>	<b>79,878</b>	<b>82,198</b>
<b>Non-Current Liabilities</b>							
Borrowings	233,181	232,450	217,441	-6	279,671	257,331	234,607
Lease Liabilities	16,938	13,034	6,878	-47	2,465	697	-1,166
Employee Benefits	2,313	2,477	3,200	29	3,923	4,646	5,369
Deferred Tax Liability	81,501	100,386	94,422	-6	88,458	82,494	76,530
<b>Total Non-Current Liabilities</b>	<b>333,933</b>	<b>348,347</b>	<b>321,941</b>	<b>-8</b>	<b>374,517</b>	<b>345,168</b>	<b>315,340</b>
<b>TOTAL LIABILITIES</b>	<b>414,376</b>	<b>429,827</b>	<b>403,391</b>	<b>-6</b>	<b>455,184</b>	<b>425,046</b>	<b>397,538</b>
<b>NET ASSETS</b>	<b>848,779</b>	<b>947,605</b>	<b>944,250</b>	<b>..</b>	<b>1,587,122</b>	<b>1,551,841</b>	<b>1,513,347</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
Accumulated Funds	604,633	615,107	611,752	-1	1,254,624	1,219,343	1,180,830
Asset Revaluation Surplus	244,146	332,498	332,498	-	332,498	332,498	332,517
<b>TOTAL FUNDS EMPLOYED</b>	<b>848,779</b>	<b>947,605</b>	<b>944,250</b>	<b>..</b>	<b>1,587,122</b>	<b>1,551,841</b>	<b>1,513,347</b>

**Table 6: Transport Canberra Operations: Statement of Changes in Equity (\$'000)**

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Opening Equity</b>							
Opening Accumulated Funds	530,839	552,363	615,107	11	611,752	1,254,624	1,219,343
Opening Asset Revaluation Surplus	244,146	332,498	332,498	-	332,498	332,498	332,498
<b>Balance at the Start of the Reporting Period</b>	<b>774,985</b>	<b>884,861</b>	<b>947,605</b>	<b>7</b>	<b>944,250</b>	<b>1,587,122</b>	<b>1,551,841</b>
<b>Comprehensive Income</b>							
Operating Result	-44,511	-42,337	-46,883	-11	-50,199	-57,130	-60,746
Increase/(Decrease) in the Asset Revaluation Reserve Surpluses	0	0	0	-	0	0	19
<b>Total Comprehensive Result</b>	<b>-44,511</b>	<b>-42,337</b>	<b>-46,883</b>	<b>-11</b>	<b>-50,199</b>	<b>-57,130</b>	<b>-60,727</b>
<b>Movement in Asset Revaluation Surplus</b>							
<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>							
Capital Injections	63,824	50,600	43,528	-14	38,101	21,849	22,233
Net Assets Transferred from/(to) other agencies	54,481	54,481	0	-100	654,970	0	0
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>118,305</b>	<b>105,081</b>	<b>43,528</b>	<b>-59</b>	<b>693,071</b>	<b>21,849</b>	<b>22,233</b>
<b>Closing Equity</b>							
Closing Accumulated Funds	604,633	615,107	611,752	-1	1,254,624	1,219,343	1,180,830
Closing Asset Revaluation Surplus	244,146	332,498	332,498	-	332,498	332,498	332,517
<b>Balance at the end of the Reporting Period</b>	<b>848,779</b>	<b>947,605</b>	<b>944,250</b>	<b>..</b>	<b>1,587,122</b>	<b>1,551,841</b>	<b>1,513,347</b>

**Table 7: Transport Canberra Operations: Cash Flow Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Sale of Goods and Services from Contracts with Customers	261,787	279,380	275,941	-1	283,906	295,427	293,683
Grants and Contributions Receipts	10,664	4,978	10,050	102	10,767	10,767	10,767
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	3,467	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	3,006
Other	767	767	767	-	767	767	767
<b>Total Receipts from Operating Activities</b>	<b>279,691</b>	<b>291,598</b>	<b>293,231</b>	<b>1</b>	<b>301,913</b>	<b>313,434</b>	<b>311,690</b>
<b>Payments</b>							
Employee Payments	153,115	166,819	168,241	1	161,528	163,586	165,668
Supplies and Services	98,693	96,086	101,827	6	106,341	116,578	116,090
Borrowing Costs	15,434	16,850	17,110	2	18,571	20,575	20,262
Goods and Services Tax Paid to the Australian Taxation Office	3,006	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	3,468
Other	388	388	397	2	406	415	424
<b>Total Payments from Operating Activities</b>	<b>274,104</b>	<b>286,617</b>	<b>294,049</b>	<b>3</b>	<b>293,320</b>	<b>307,628</b>	<b>308,918</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>5,587</b>	<b>4,981</b>	<b>-818</b>	<b>-116</b>	<b>8,593</b>	<b>5,806</b>	<b>2,772</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
Purchase of Property, Plant and Equipment	1,021	1,021	0	-100	4,667	0	0
Purchase of Capital Works	44,276	31,052	28,870	-7	17,525	0	0
<b>Total Payments from Investing Activities</b>	<b>45,297</b>	<b>32,073</b>	<b>28,870</b>	<b>-10</b>	<b>22,192</b>	<b>0</b>	<b>0</b>
<b>Net Cash Inflows/(Outflows) from Investing Activities</b>	<b>-45,297</b>	<b>-32,073</b>	<b>-28,870</b>	<b>10</b>	<b>-22,192</b>	<b>0</b>	<b>0</b>

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Capital Injections	63,824	50,600	43,528	-14	38,101	21,849	22,233
<b>Total Receipts from Financing Activities</b>	<b>63,824</b>	<b>50,600</b>	<b>43,528</b>	<b>-14</b>	<b>38,101</b>	<b>21,849</b>	<b>22,233</b>
<b>Payments</b>							
Repayment of Borrowings	13,730	13,730	14,555	6	15,806	21,746	22,130
Repayment of Lease Liabilities - Principal	4,658	4,658	4,038	-13	8,210	5,423	2,389
<b>Total Payments from Financing Activities</b>	<b>18,388</b>	<b>18,388</b>	<b>18,593</b>	<b>1</b>	<b>24,016</b>	<b>27,169</b>	<b>24,519</b>
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>45,436</b>	<b>32,212</b>	<b>24,935</b>	<b>-23</b>	<b>14,085</b>	<b>-5,320</b>	<b>-2,286</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>5,726</b>	<b>5,120</b>	<b>-4,753</b>	<b>-193</b>	<b>486</b>	<b>486</b>	<b>486</b>
<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	<b>11,660</b>	<b>12,732</b>	<b>17,852</b>	<b>40</b>	<b>13,099</b>	<b>13,585</b>	<b>14,071</b>
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	<b>17,386</b>	<b>17,852</b>	<b>13,099</b>	<b>-27</b>	<b>13,585</b>	<b>14,071</b>	<b>14,557</b>

## Notes to the Controlled Budget Statements

Significant variations are as follows:

### *Operating Statement*

- sale of goods and services from contracts with customers: the increase of \$17.593 million in the 2025-26 estimated outcome from the original budget is mainly due to CED providing additional cash to address increased employee expenses and higher fuel costs due to the conflict in the Middle East (\$22.686 million), partially offset by the lower-than-expected fare revenue (\$5.093 million).

### *Balance Sheet*

- property, plant and equipment:
  - the increase of \$112.845 million in the 2025-26 estimated outcome from the original budget is mainly due to the estimated capitalisation of new light rail vehicles in 2025-26.
  - the decrease of \$24.978 million in the 2026-27 budget from the 2025-26 estimated outcome is mainly due to amortisation of property, plant and equipment.
- deferred tax liability: the increase of \$18.885 million in the 2025-26 estimated outcome from the original budget is mainly due to lower commencing balances as at 1 July 2025 associated with the taxable temporary differences arising from the revaluation of light rail assets in the 2024-25 financial year.
- asset revaluation surplus: the increase of \$88.352 million in the 2025-26 estimated outcome from the original budget is mainly due to an increase in asset values resulting from revaluations in the previous year.

### *Statement of Changes in Equity*

- capital injections: the decrease of \$13.224 million in the 2025-26 estimated outcome from the original budget due to the reprofiling of capital works projects into future years (\$5.222 million) and the rollover of capital initiatives from 2024-25 to 2025-26 (\$8.002 million).
- net assets transferred in/(out) from other agencies: the decrease of \$54.481 million in the 2026-27 budget from the 2025-26 estimated outcome is mainly due to the transfer of additional light rail vehicles and retrofitting from iCBR in 2025-26.

## *Cash Flow Statement*

Variations in the Statement are explained in the notes above.

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# ACT GAMBLING AND RACING COMMISSION – STATEMENT OF INTENT

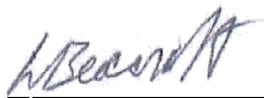
The ACT Gambling and Racing Commission is a Territory Authority established under the *Gambling and Racing Control Act 1999*.

This Statement of Intent for 2026-27 has been prepared in accordance with Section 61 of the *Financial Management Act 1996*.

The responsible Minister, Dr Marisa Paterson MLA, was consulted during the preparation of the Statement of Intent.

The Statement of Intent, which focuses on the 2026-27 Budget year, has been developed in the context of a four year forward planning horizon to be incorporated, as far as practicable, into the ACT Gambling and Racing Commission strategic and business planning processes.

The ACT Gambling and Racing Commission's 2026-27 Statement of Intent has been agreed between:



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**Laura Beacroft**

**Chairperson**

**Gambling and Racing Commission**



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**Dr Marisa Paterson MLA**

**Minister for Gaming Reform**



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**Chris Steel MLA**

**Treasurer**

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# ACT GAMBLING AND RACING COMMISSION

The Gambling and Racing Commission (the Commission) is a Territory Authority established under section 5 of the *Gambling and Racing Control Act 1999* (the GRC Act). It is governed by a board established under section 11 of the GRC Act (the Board). The functions of the Board are set out in section 77 of the *Financial Management Act 1996* (FMA) and in summary are as follows:

- setting the Commission’s policies and strategies;
- governing the Commission consistently with the GRC Act and other relevant legislation;
- ensuring that the Commission operates in a proper, effective, and efficient way, as far as practicable; and
- ensuring that the Commission complies with applicable government policies, as far as practicable.

The Board is responsible for the efficient and effective financial management of the Commission. The Commission’s Board consists of five members: four non-executive members being the Chair, Deputy Chair and two ordinary members, and the Chief Executive Officer (the CEO) who is also an ACT public servant.

Non-executive members’ appointments are made by the Minister for Gaming Reform under sections 11 and 12 of the GRC Act, and the Standing Committee on Public Accounts is consulted on these appointments in accordance with section 228 of the *Legislation Act 2001*.

The CEO is appointed by the Director-General of the Justice and Community Safety Directorate, after consulting with the Board, under section 80 of the FMA.

The Commission’s Board consists of the following members (as at May 2026)

- Chairperson: Ms Laura Beacroft (term: December 2023 –December 2026)
- Deputy Chairperson: Mr Mark Brown (term: August 2025– August 2028)
- Members: Ms Lauren Anthes (term: May 2024 –May 2026)  
Mr Philip Moss (term: August 2025 – August 2028)
- CEO: Ms Derise Cubin (term: October 2025 – 30 June 2026)

## Purpose

The functions of the Commission include:

- administer 'gaming laws' as defined by section 4 of the GRC Act. For example, the *Gaming Machine Act 2004*, the *Casino Control Act 2006*, and the *Lotteries Act 1964*;
- control, supervise and regulate gambling in the ACT;
- collect and verify taxes, fees and charges imposed or authorised by gaming laws;
- investigate and conduct inquiries into issues and activities related to gaming law; and
- review legislation and policies and make recommendations to the Minister for Gaming Reform.

## Nature and Scope of Activities

The Commission performs its functions in a way that best promotes public interest, and as far as practicable promotes consumer protection, minimises the possibility of criminal and unethical conduct, and reduces the risks and costs of gambling harm for the community and individuals.

*Commission's services are provided by Access Canberra (City and Environment Directorate)*

A Memorandum of Understanding (MOU) has been in place between Access Canberra and the Commission since 2016. This followed the ACT Government's decision in 2014 to merge the Commission along with other bodies, into Access Canberra. The MOU was renegotiated in 2025-26, with the renewed agreement strengthening governance and reporting arrangements to ensure that the Commission continues to meet its statutory requirements, purpose and objectives. The MOU is a public document available on the Commission's website.

Under the MOU, Access Canberra (City and Environment Directorate) provides the Commission with the services required to perform its functions including what is outlined in the Commission's Statement of Intent. The practical effect of the MOU is that the Commission does not employ staff and relies on Access Canberra to provide and manage the necessary resources to fulfill the Commission's full suite of statutory functions. In return, the Commission provides funding to Access Canberra, which is indexed each year (estimated to be \$6.019 million in 2026-27). This is recognised as a "purchased service" in the Commission's financial statements.

The Board and Access Canberra work co-operatively to perform the Commission's functions. Access Canberra implements the Board's decisions under delegated authority. The MOU

provides for both parties to continuously assess the MOU's effectiveness and amend it by mutual agreement at any time. The term of the MOU is 1 July 2026 to 30 June 2029 with provision for a mid-point review.

The Board maintains an operating budget sourced from the Controlled Revenue Payments that is not apportioned to Access Canberra under the MOU. The Board has discretion over this budget and may use it to fund select legal services, projects initiated by the Board, specialised procurement and external evaluation services.

### *Administration of gaming laws*

Under gaming laws, the Commission restricts entry into the ACT gambling market through its licensing and authorisation functions. These laws impose ongoing obligations on those that gain a license, authorisation or approval from the Commission. These functions range from highly complex transactions requiring ongoing multifaceted probity assessments (for example, changes to casino ownership) to less complex high-volume transactions (for example, lottery applications). In restricting market entry to eligible people or entities, it is more likely that gambling activities are conducted honestly, with integrity, and free from criminal influence.

The Commission is also responsible for administering the ACT government's scheme that aims to reduce the number of electronic gaming machines in the ACT. The Commission collaborates with the Justice and Community Safety Directorate regarding this work as required.

The Commission also collects and verifies significant taxes, fees and charges related to gambling. Revenue received in 2025-26 is forecast to be \$70.371 million. From this, \$1.732 million is forecast to be directed to the Gambling Harm Prevention and Mitigation Fund and \$0.452 million to the Chief Minister's Charitable Fund. The remainder is returned to the ACT budget to support the delivery of government services in the Territory.

### *Enforcement of gaming laws*

The Commission enforces compliance with gaming laws in the ACT which captures the gambling activities conducted at clubs, hotels, Casino Canberra and other activities such as lotteries, race and other sports bookmaking, and keno. The Commission has a limited jurisdiction over online gambling products such as sports betting as these are regulated by the Australian Government.

Compliance activities include, among other things: data analysis and environmental scans, following up complaints, inspections, audits, investigations, initiating and pursuing disciplinary action (for example, for breaches of laws about persons excluded from gambling venues), pro-active compliance programs, and responding to matters that have arisen in other jurisdictions.

Outcomes of enforcement action can include some or all the following: providing or requiring education initiatives, increased and more specific regulatory monitoring and oversight, compliance with specific directions related to remedying non-compliance, disciplinary action, enforceable undertakings, financial penalties, prosecution, loss of license, and recommendations for law reform.

In performing this regulatory function, the Commission, like other regulators aims to nurture voluntary and self-directed compliance by regulated entities. Effective engagement supports positive working relationships with stakeholders and can prevent or remedy non-compliance, as well as reinforce norms about the benefits and importance of being compliant. To this end, the Commission engages with its stakeholders in a range of ways, for example, by providing information and education to individuals, licensees, and other gambling and racing industry stakeholders.

The Commission applies a risk-based regulatory approach. A risk-based regulatory approach focuses on identifying, assessing, and prioritising risks of non-compliance and harm, allowing regulators to tailor their actions and resources to address the most significant risks.

The Commission also manages the self-exclusion scheme through the centralised ACT Gamblers Exclusion Database (ACTGED) where gambling providers are required to report gambling harm incidents.

### *Contributing to reducing gambling harm*

In performing its statutory functions, the Commission responds to contemporary and emerging challenges, while setting ongoing direction through the *Strategy for Gambling Harm in the ACT – A Public Health Approach* (the Strategy).

Gambling harm refers to the negative consequences of gambling behaviours experienced by individuals, their families, and the broader ACT community, which can include adverse impacts on finances, work/study, relationships, emotional/psychological/physical health or the social environment at the individual and community level. The Strategy is underpinned by a public health approach that promotes a sociological understanding and response to behaviours which are associated with gambling harm, including social, cultural, political, institutional and environmental factors. The Commission continues to implement the objectives of the Strategy and work to the principles that underpin it to contribute to reducing gambling harm in the ACT.

In practice, the Strategy has expanded the focus of the Commission to include a wider understanding of the systemic causes across the full breadth of gambling harms. The Strategy provides a road map for the Commission to respond from a public health approach and conduct evidence-based activities that contribute to reducing gambling related harm in the ACT.

In late 2025, the current Strategy was extended to 2026-27 to allow for the incorporation of findings from the 2024 Gambling Harm Survey (findings were released on 6 June 2025) and an independent final evaluation on the effectiveness and outcomes of the current Strategy.

The Commission undertakes the following activities, among others, to reduce gambling harm:

- Funds the ACT Gambling Support Service (AGSS) to offer a combination of face-to-face, telephone-based or video-based counselling sessions for persons directly impacted by gambling and their family and friends. The AGSS also provides financial counselling and a broader community outreach program which includes moderated self-help groups, peer support, education and engagement programs.
- Contributes funding (along with all other jurisdictions) to the national online gambling support program which provides free information and online access to qualified gambling counsellors, chat services, and peer support forums 24 hours a day, seven days a week.
- Facilitates the Gambling Harm Prevention Community of Practice to support community and primary health care workers in preventing and minimising gambling harm and to provide an additional avenue for the Commission's work to be informed by lived experiences and perspectives of the community and health sectors.
- Delivers the annual Gambling Harm Action Week and ongoing related campaign activities, which is co-ordinated with other states and territories.
- Maintains the ACTGED to support the ACT exclusion scheme and assist licensees and the public with the self-exclusion process.
- Monitors and responds to gambling harm incident reporting through the ACTGED.
- Promotes the national self-exclusion register BetStop.
- Engages with industry on continued harm prevention and reduction including through accredited and non-accredited training for industry staff and board members.
- Administers the annual research program and community grants program which are funded by the Gambling Harm Prevention and Mitigation Fund.
- Supports and responds to research that builds the evidence base to inform harm prevention activities and effective messaging for the ACT.
- Collaboratively works with policy partners across government on initiatives and reforms.

## Risks

The Commission has developed a strategic risk register. This informs and is supported by further risk planning and operational risk registers developed and managed by Access Canberra.

The Board has identified several strategic risks:

- Regulatory administration and operations do not meet contemporary and emerging compliance challenges.
- MOU with Access Canberra and related policies and services are not aligned with or not able to support achieving the Objectives.
- Failure to manage diverse expectations of external (non-government) stakeholders.
- Failure to respond to and accommodate emerging and smart technologies that are used across industry.
- Inability to implement and operationalise government commitments in a timely manner due to ageing internal systems and legacy challenges.

The Commission's planning and operations, including that undertaken by Access Canberra under the MOU, respond to and treat where necessary the risks in the Commission's risk register.

## 2026-27 Priorities and Next Three Financial Years

There are three key areas of focus for the Commission in 2026-27 and for the following three years as set out below. These foci support the Commission to achieve its Objectives and treating key strategic risks.

1. Administer and regulate gaming laws soundly, incorporating continuous improvement and responsiveness to current and emerging challenges. The Commission operates in a dynamic environment, and the administration and regulation of gaming laws involves a high level of complexity. To respond to these factors, the Commission needs to continuously improve its planning and risk analysis, strategies, operations, decision-making, risk-based tools and analysis, IT systems, and engagement with regulatory partners.
2. Take a leading role in reducing gambling related consumer harm in the ACT, informed by the Strategy. A new five-year Strategy will be developed in 2026-27 which will enable further strengthening and refinement of the Commission's gambling harm activities and priorities.

3. Communicate proactively with external (non-government) stakeholders and community as transparently as the law and resources allow. To ensure that engagement with external (non-government) stakeholders and the community is efficient and as responsive and transparent as practicable, the Commission needs to continuously improve its arrangements in this regard.

The launch of the new Strategy will be a key milestone in 2026-27, providing a whole-of-GRC and more refined foundation for the Commission to progress a public health approach to gaming in the ACT.

To support the Commission's objectives there will be continuing focus on improving business and regulatory functions, building on improvements made in response to the *2024-25 ACT Auditor-General's Performance Audit Report Gaming machine licensee regulation (Report 4/2025, ACT Audit Report)*.

The Commission is committed to continuously improving public transparency about its activities, and the ease of access for the community to information, including through the Commission's website.

## **Estimated Employment Levels**

The Commission does not employ any staff. Under the MOU, the Commission relies on Access Canberra to allocate and direct resources to fulfil the Commission's statutory functions and support the Statement of Intent.

## Strategic Objectives and Indicators

The Commission's three Strategic Objectives for 2026-27 align with its priorities outlined above. Achievement against these objectives is measured by four key indicators supported by various performance metrics. These objectives and indicators are similar to the previous year. The metrics used for indicators have been expanded.

### Strategic Objective 1

*Contribute to minimising criminal and non-compliant activity in the ACT related to gaming laws as defined in section 4 of the GRC Act.*

The Commission administers gaming laws that restrict entry into the ACT market. These laws also impose ongoing obligations on those that gain a licence, authorisation or approval, to provide these activities in the Territory. This work requires assessment and processing of thousands of transactions each year, ranging from highly complex to less complex, in a timely manner.

The Commission enforces compliance with gaming laws in the ACT, which involves, among other things, inspections, investigations, initiating disciplinary action, analysis of issues and data, following up complaints by community members, proactive compliance programs, and responding to matters that have arisen in other jurisdictions.

The Commission continues to implement a risk-based regulatory approach, ensuring that higher-risk persons, entities and activities are subject to more intensive, pro-active oversight to reduce the likelihood and severity of criminality. This approach also allows for a more proportionate allocation of resources by reducing regulatory burden in lower-risk areas.

*Strategic Indicator 1: Implement a risk based and data driven approach focusing regulatory resources on areas of greater risk and harm.*

Metric: Proactive compliance programs or intelligence activities

In 2025-26, the Commission completed three pro-active compliance programs that focused on gambling incident reporting, gaming machine compliance, and probity at the Canberra Casino. The Commission also completed the first phase of a multiyear program about the Community Contributions scheme.

The first stage of a detailed analysis on the ACTGED was also completed. This work aligns with the implementation of the recommendations of the ACT Audit Report. The first stage focussed on analysing incidents of gambling harm reporting, for inconsistency between venues and licensee reporting of and responses to gambling harm incidents. Analysis will continue in 2026-27. This analysis and any findings will assist inform communication and engagement activities, as well as education, training and compliance activities.

The Commission conducted compliance activities at events that have the potential for elevated risk of harm, including on ANZAC Day, Melbourne Cup Day and Black Opal Stakes Race Day. These inspections served a dual purpose: identifying non-compliance with gaming legislation and reinforcing a visible regulatory presence to support general deterrence.

The Commission is committed to publishing program summaries and compliance findings on its website and in the Commission's Annual Report, where the law allows.

Metric: Number of complaints and published disciplinary action

The Commission continued to receive and investigate complaints that concern a potential breach of a gaming law. From 1 July 2025 to 30 April 2026, 26 complaints were received which compares to 28 complaints in 2024-25.

In accordance with section 37B of the *Gambling and Racing Control Act 1999*, the Commission must maintain a public register listing details of disciplinary action taken against licensees pursuant to Part 4 of the *Gaming Machine Act (GMA) 2004*. From 1 July 2025 to 30 April 2026, two matters were published on the GMA Disciplinary Action Register. These matters resulted in disciplinary action (including a monetary penalty) against two different licensees for non-compliance with gaming laws that aim to protect self-excluded people. In 2024-25 the Commission did not publish any matters on the GMA Disciplinary Action Register as matters fell outside the limited legislative parameters for publishing or were subject to a merits review.

The Commission is committed to continuously improve its regulatory functions and in this financial year:

- Progressed an investigations manual.
- Conducted an internal audit on the complaints management system with the implementation of recommendations to occur in 2026-27.
- Improved monitoring of complaints and investigations.

Metric: Licensing transactions

From 1 July 2025 to 30 April 2026, there were 7,538 licensing transactions completed. For comparison, 9,171 transactions were completed in the 2024-25 financial reporting year. High volume transactions include Trade Promotions, Gaming Machine Technical Amendments and Gaming Machine Installation Certificates.

## Strategic Indicator 2: The Accuracy of Gambling Taxation Returns

The Commission, through Access Canberra, engages with licensees to improve the accuracy of gambling taxation returns. An increase in the percentage of accurate returns as a proportion of total gambling taxation returns supports efficiency.

Figure 1: Percentage of Accurate Gambling Taxation Returns as a Proportion of Returns.

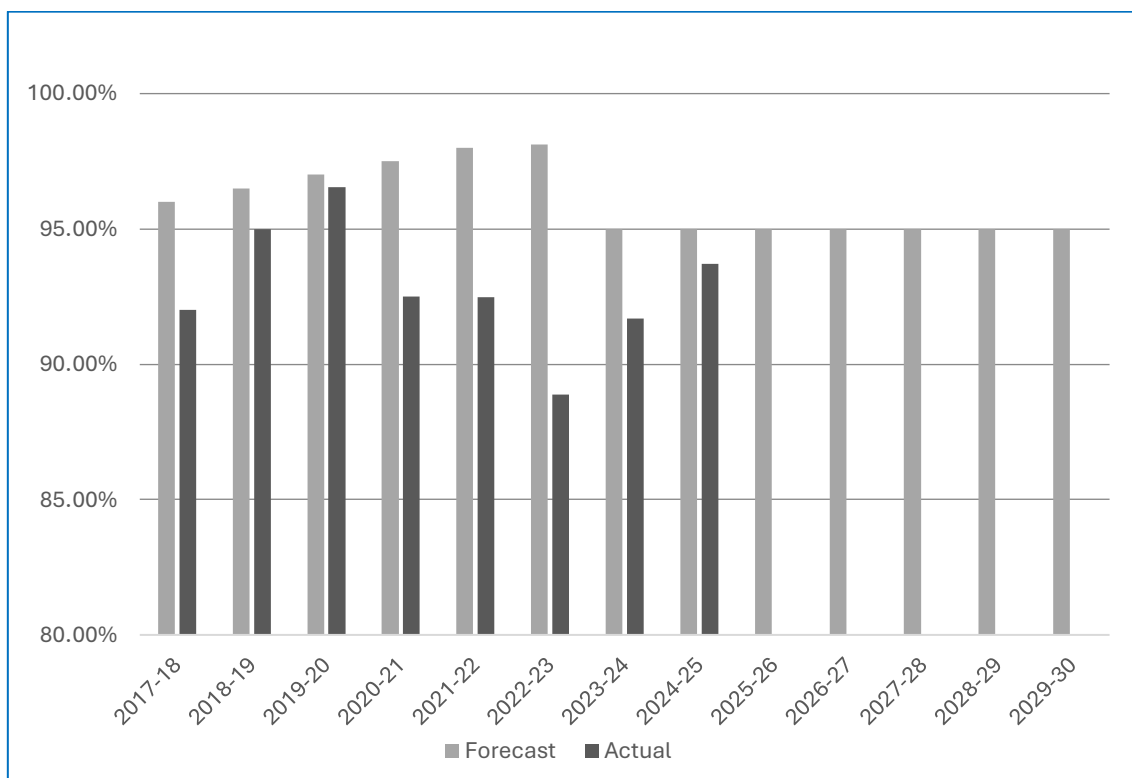


Figure 1 shows there is significant improvement in accuracy of returns since 2022-23, which is when tailored engagement with licensees commenced. Access Canberra, on behalf of the Commission, has continued to build on this success in its engagement and education of licensees to maintain and further increase the accuracy of returns.

## **Strategic Objective 2**

*Contribute to reducing the risks and costs of gambling harm for the community and individuals in the ACT*

The Strategy for Gambling Harm provides a guide for the Commission to develop, implement and monitor harm prevention initiatives using a public health approach, and informs all the Commission's operations.

A key part of the Commission's work in reducing the risks and costs of gambling harm is conducting the ACT Gambling Prevalence Survey every five years. The survey conducted in 2024 was the fifth survey. Findings were released on 6 June 2025.

### *Strategic Indicator 3: Prevent and Reduce Gambling Harm in the ACT*

Metric: Measuring and responding to trends of Gambling Harm Scale and Problem Gambling Severity Index as measured in the ACT Gambling Prevalence Survey.

#### *Gambling Harm Scale (GHS-10)*

This measure is a 10-point scale used to assess harm from an individual's own gambling behaviours and has been used in the ACT since 2019.

The ACT Gambling Prevalence Survey 2024 indicated that approximately one in ten (9.1 per cent) ACT adults reported at least one harm from their own gambling in the last 12 months. This equates to 17.1 per cent of ACT gamblers. The proportion of ACT adults experiencing harm is similar when compared to 2019 (9.6 per cent).

#### *Problem Gambling Severity Index (PGSI)*

The Problem Gambling Severity Index (PGSI) is a nine-point scale and has been used in the ACT since 2009. This is a self-reported gambling behaviours in the general population.

In 2024, 9.4 per cent of ACT adults reported some degree of problem gambling in the last 12 months, with 0.8 per cent meeting the criteria for problem gambling. This equates to 7.6 per cent and 1.4 per cent of the ACT's gambling population, respectively. Amongst gamblers, the proportion of people reporting some degree of problem gambling was very similar when comparing the two most recent surveys in 2024 (17.6 per cent) and 2019 (17.2 per cent). However, there has been a longer-term increase in problem gambling amongst gamblers compared to 2014 (9.9 per cent) and 2009 (7.9 per cent). Despite the decline in overall gambling participation over the last 15 years, gambling harm and problems have remained remarkably persistent amongst those who do gamble. The findings reflect a longer-term intensification of gambling problems amongst gamblers which may be attributable to the availability and popularity of online wagering.

### Metric: Number of active Self Exclusions and new self-exclusions received

As at 30 April 2026, there were 664 active self-exclusions, with 321 new self-exclusions received from 1 July 2025 to 30 April 2026. This compares to 584 self-exclusions active at 30 June 2025, with 295 new self-exclusions received during 2024-25.

### Metric: Gambling harm initiatives targeting specific groups

A key focus of the Commission is research and education to prevent gambling harm in young people. This demographic is not included in the ACT Gambling Prevalence Survey due to ethical research considerations. However, the Commission collaborated with the Health and Community Service Directorate to include gambling and gaming questions in the 2025 ACT version of the Australian Secondary Students' Alcohol and Drug (ASSAD) survey. Questions relate to loot boxes in video/online games, online/in app games that resemble gambling products, parental attitudes to gambling, gambling amongst peer groups and betting money to gambling products. Participation by ACT schools is voluntary, and the target sample is 2,000 students across 20 schools. Results are expected in the second half of 2026 and will help to inform targeted engagement activities and track exposure to gambling in young people.

In 2025-26 the Commission conducted an internal evaluation of the Getting Played initiative, an initiative that supports teachers in the ACT to deliver gambling-related education to secondary school students. Planning and development started in 2022 and resources were released in November 2024. The evaluation found that to February 2026 there were 59 completions of the Getting Played eLearning, translating to at least one teacher completing the course from 57 per cent of schools offering years 7-10. The main findings are there is an increase in teacher confidence and readiness to teach covered topics, and it is important to further build the number of trained teachers.

### Metric: Gambling Harm Action Week (GHAW)

The theme for Gambling Harm Action Week (GHAW) in 2025 was *Let's Change the Conversation*. In preparation for GHAW, the Commission distributed a total of 81 digital and hardcopy industry stakeholder packs and a further 31 were provided to community sector partners and training providers.

During GHAW 2025, the Commission released *The guide to talk about gambling harms* that offers practical tips to promote and engage in supportive discussions about gambling harm. The guide shifts language to a person-centered approach recognising that gambling harm is a shared responsibility. The overall objective is to reduce stigmas associated with gambling harm and problem gambling. Like other public health issues, addressing stigmas reduces barriers to help seeking and exacerbation of harms.

From 1 July 2025 – 30 April 2026, there were 6,346 engaged sessions on the gambling harm community website. Engaged sessions are defined by a visit that lasts more than 10

seconds, has one or more key events, or features two or more page and/or screen views. The gambling harm community website went live on 4 November 2024 and to 30 June 2025 there were 4,976 engaged sessions.

### **Strategic Objective 3**

*Communicate with diverse external (non-government) stakeholders and community responsively and transparently, subject to legal limitations and resources.*

The Commission values its relationships with external (non-government) stakeholders including the gambling entities it regulates and the community sector. The Commission delivers a range of educational, awareness, and help services and activities, relevant to reducing gambling harm. Key engagement forums and activities supported by the Commission are as follows:

- Gambling Harm Prevention Community of Practice established in partnership with the ACT Gambling Support Service.
- Various trainings offered to Gambling Contact Officers, Club Boards, and the community sector.
- Engagement activities conducted as part of proactive compliance programs.
- Quarterly industry newsletters and meetings as necessary targeted to the gambling industries.

The Commission values transparency and shares information and makes information public where possible, for example, publication of research findings, maintaining the disciplinary actions register, and communicating findings from compliance activities. Publication is subject to legal requirements and the secrecy provisions of the legislative framework. In the interests of improved communication and transparency, in 2025-26 the Commission initiated a website upgrade which will be completed in 2026-27.

*Strategic Indicator 4: Percentage of external (non-government) stakeholders (industry and community sector) who actively engage with regulatory communications.*

This indicator can be measured via engagement interaction using the formula:

Percentage Engagement (%) = ([Number of stakeholders interactions]/[Total number of stakeholders interacted with]) ×100.

A baseline of 40–60 per cent engagement is considered a reasonable starting point. In 2025- 26, an engagement rate of 70 per cent was achieved. This includes engagement through:

- Proactive compliance programs: measured by number of venues engaged with during a particular program compared to the total number of venues that could have been engaged with during the program. Some venues may not be engaged with for practical or operational reasons, for example they do not have operating electronic gaming machines.
- Community of Practice forums: measured by actual number of community organisations in attendance compared to total number of community organisations invited.
- Gambling Contact Officer and Community Sector Training: measured by the total number of actual participants compared to total number of possible participants. Each training session has a maximum of 18 participants.
- Regulatory communications via the industry newsletter: measured by total number of contacts on the newsletter distribution list.

## Output Classes

### Output Class 1 (Output 1.1): Gambling Regulation and Harm Minimisation

#### *Output 1.1: Gambling Regulation and Harm Minimisation*

The Commission purchases the following services from Access Canberra.

- Administration of gaming laws.
- Enforcement of gaming laws.
- Collection and verification of gambling taxes, levies, fees and charges.
- The development and implementation of projects through the Gambling Harm Prevention and Mitigation Fund.

**Table 1: Output Class 1.1 - Gambling Regulation and Harm Minimisation (\$'000)**

	2025-26	2026-27
	Estimated Outcome	Budget
<b>Total Cost</b>	8,302	8,601
<b>Controlled Recurrent Payments</b>	6,124	6,243

# Accountability Indicators

## Output Class 1: Gambling Regulation and Harm Minimisation

The Commission’s Accountability Indicators for 2026-27 are set out under Output 1.1. They are substantively the same as the previous year. The description of Accountability Indicator (b) has been amended to clarify its meaning.

### Output 1.1: Gambling Regulation and Harm Minimisation

**Table 2: Accountability Indicators Output 1.1**

	2025-26 Targets	2025-26 Estimated Outcome	2026-27 Targets
a. The Gambling and Racing Commission proactively communicates its priorities for risk-based regulation: <sup>1</sup>			
i)The Commission has a public Statement of Expectation	100%	100%	100%
ii)Regulatory activity in line with the public Statement of Expectation is published annually	100%	100%	100%
b. Percentage of the stakeholders that find it easy to interact with the Gambling and Racing Commission <sup>2</sup>	90%	90%	90%

**Notes:**

<sup>1</sup>The Commission communicates its priorities for the forward year by developing with Access Canberra and publishing an annual Statement of Expectation that Access Canberra delivers. The annual Statement of Expectation includes key programs that support *risk-based regulation*. These programs are reported on during the forward year as they are completed.

<sup>2</sup>The *easy to interact* result is determined by responses to an independent survey of industry and community sector persons who had an interaction with the Commission within the last 12 months.

# Changes to Appropriation

**Table 3: Changes to Appropriation – Controlled Recurrent Payments (\$'000)**

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>2025-26 Budget</b>	<b>6,124</b>	<b>6,243</b>	<b>6,343</b>	<b>6,445</b>	<b>6,445</b>
<b>2026-27 Budget Technical Adjustments</b>					
Revised Indexation Parameters	0	0	0	0	104
<b>2026-27 Budget</b>	<b>6,124</b>	<b>6,243</b>	<b>6,343</b>	<b>6,445</b>	<b>6,549</b>

## Monitoring and Reporting

The Commission shall satisfy the requirements of the Annual Reports (*Government Agencies Act 2004*) and the Annual Reports (Government Agencies) Declaration as a declared Public Sector Body. The Commission's Annual Report will, amongst other things, report against the requirements of this Statement of Intent. The Commission's report may refer to the City and Environment Directorate (CED) Annual Report as to the services provided by Access Canberra the MOU.

The FMA authorises the Treasurer to obtain financial and other statements from the Commission for a stated period including annual, quarterly and monthly reporting.

### *Monthly Reporting*

On a monthly basis the Commission will ensure the availability to the Treasurer through CMTEDD (by the eighth working day of each month) the financial statements, in the prescribed form and required detail, in respect of the previous calendar month.

### *Quarterly Reporting*

To enable consolidated whole-of-Government reporting requirements to be met on a quarterly basis, the Commission will ensure the availability to the Treasurer, through CMTEDD (by the eighth working day of each quarter unless otherwise indicated), the below information in the prescribed form and detail, in respect of the previous quarter:

- an Operating Statement;
- a Balance Sheet;
- a Statement of Changes in Equity;
- a Cash Flow Statement;
- Operating Statement material variance explanations against seasonal budget provided by the Commission;
- Status Report to supplement performance reporting to the Assembly and provide stakeholders with a summary on progress against budget highlights, significant initiatives and major projects (by the tenth working day of each quarter); and
- Management Discussion and Analysis of results to date, forecast results and related issues that may impact on the financial condition of the Commission (by the tenth working day of each quarter).

## *Annual Reporting*

As part of preparations for end of year reporting, CMTEDD will advise the dates when the following documents are required for CMTEDD and for the Auditor General's- Office.

- Certified Financial Statements;
- Management Discussion and Analysis;
- a full and accurate set of audited financial records for the preceding financial year in the form requested; and
- consolidation packs relating to the annual Financial Statements, draft and final.

## **Financial Arrangements**

The budgeted operating revenues included under the Commission's financial plan are received as an appropriation based on the Commission's budgeted expenditure for the period.

The Commission does not expect any additional major transactions to occur other than as indicated in the budgeted financial statements.

## **Budgeted Financial Statements**

Budgeted Financial Statements for the 2026-27 Budget year, as well as forward estimates for the three financial years from 2026-27 appear below. These general-purpose Financial Statements include:

- an Operating Statement;
- a Balance Sheet;
- a Statement of Changes in Equity;
- a Cash Flow Statement; and
- notes to the Financial Statements as appropriate including variations from the 2025-26 Budget to the 2025-26 estimated outcome and variances from the 2025-26 estimated outcome to the 2026-27 Budget that are exceed \$0.500 million and 10 per cent.

# Financial Statements

**Table 4: ACT Gambling and Racing Commission - Operating Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Controlled Recurrent Payments	6,124	6,124	6,243	2	6,343	6,445	6,549
Taxes, Licenses, Fees and Fines	65,187	68,187	67,923	-	67,698	67,503	67,353
Grants and Contributions Revenue	50	50	50	-	50	50	50
Interest Revenue	122	122	124	2	126	128	130
Other Income	3,189	2,184	2,239	3	3,269	3,349	3,433
<b>Total Income</b>	<b>74,672</b>	<b>76,667</b>	<b>76,579</b>	<b>-</b>	<b>77,486</b>	<b>77,475</b>	<b>77,515</b>
<b>Expenses</b>							
Supplies and Services	1,945	1,945	2,114	9	2,123	2,183	2,233
Depreciation and Amortisation	5	5	5	-	5	5	5
Grants and Purchased Services	6,352	6,352	6,482	2	6,580	6,704	6,818
Other Expenses	1,005	0	0	-	1,030	1,030	1,056
Transfer Expenses	65,168	68,187	67,923	-	67,698	67,503	67,353
<b>Total Expenses</b>	<b>74,475</b>	<b>76,489</b>	<b>76,524</b>	<b>-</b>	<b>77,436</b>	<b>77,425</b>	<b>77,465</b>
<b>Operating Result</b>	<b>197</b>	<b>178</b>	<b>55</b>	<b>-69</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>Total Comprehensive Result</b>	<b>197</b>	<b>178</b>	<b>55</b>	<b>-69</b>	<b>50</b>	<b>50</b>	<b>50</b>

**Table 5: ACT Gambling and Racing Commission - Balance Sheet (\$'000)**

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Current Assets</b>							
Cash	6,861	7,539	7,587	1	7,630	7,673	7,716
Receivables	7,943	7,247	7,252	-	7,257	7,262	7,267
Other Assets	17	18	18	-	18	18	18
<b>Total Current Assets</b>	<b>14,821</b>	<b>14,804</b>	<b>14,857</b>	<b>-</b>	<b>14,905</b>	<b>14,953</b>	<b>15,001</b>
<b>Non-Current Assets</b>							
Property, Plant and Equipment	10	5	10	100	15	20	25
Intangible Assets	195	132	132	-	132	132	132
<b>Total Non-Current Assets</b>	<b>205</b>	<b>137</b>	<b>142</b>	<b>4</b>	<b>147</b>	<b>152</b>	<b>157</b>
<b>TOTAL ASSETS</b>	<b>15,026</b>	<b>14,941</b>	<b>14,999</b>	<b>-</b>	<b>15,052</b>	<b>15,105</b>	<b>15,158</b>
<b>Current Liabilities</b>							
Payables	8,169	7,604	7,607	-	7,610	7,613	7,616
Other Liabilities	52	53	53	-	53	53	53
<b>Total Current Liabilities</b>	<b>8,221</b>	<b>7,657</b>	<b>7,660</b>	<b>-</b>	<b>7,663</b>	<b>7,666</b>	<b>7,669</b>
<b>TOTAL LIABILITIES</b>	<b>8,221</b>	<b>7,657</b>	<b>7,660</b>	<b>-</b>	<b>7,663</b>	<b>7,666</b>	<b>7,669</b>
<b>NET ASSETS</b>	<b>6,805</b>	<b>7,284</b>	<b>7,339</b>	<b>1</b>	<b>7,389</b>	<b>7,439</b>	<b>7,489</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
Accumulated Funds	6,805	7,284	7,339	1	7,389	7,439	7,489
<b>TOTAL EQUITY</b>	<b>6,805</b>	<b>7,284</b>	<b>7,339</b>	<b>1</b>	<b>7,389</b>	<b>7,439</b>	<b>7,489</b>

**Table 6: ACT Gambling and Racing Commission - Statement of Changes in Equity (\$'000)**

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Opening Equity</b>							
Opening Accumulated Funds	6,608	7,106	7,284	3	7,339	7,389	7,439
<b>Balance at the Start of the Reporting Period</b>	<b>6,608</b>	<b>7,106</b>	<b>7,284</b>	<b>3</b>	<b>7,339</b>	<b>7,389</b>	<b>7,439</b>
<b>Comprehensive Income</b>							
Operating Result	197	178	55	-69	50	50	50
<b>Total Comprehensive Result</b>	<b>197</b>	<b>178</b>	<b>55</b>	<b>-69</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>Closing Equity</b>							
Closing Accumulated Funds	6,805	7,284	7,339	1	7,389	7,439	7,489
<b>Balance at the end of the Reporting Period</b>	<b>6,805</b>	<b>7,284</b>	<b>7,339</b>	<b>1</b>	<b>7,389</b>	<b>7,439</b>	<b>7,489</b>

**Table 7: ACT Gambling and Racing Commission - Cash Flow Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Controlled Recurrent Payments	6,124	6,124	6,243	2	6,343	6,445	6,549
Taxes, Licences, Fees and Fines	65,187	68,187	67,923	-	67,698	67,503	67,353
Interest Receipts	122	122	124	2	126	128	130
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	119	119	119	-	119	119	119
Other	3,189	2,184	2,239	3	3,269	3,349	3,433
<b>Total Receipts from Operating Activities</b>	<b>74,741</b>	<b>76,736</b>	<b>76,648</b>	<b>-</b>	<b>77,555</b>	<b>77,544</b>	<b>77,584</b>
<b>Payments</b>							
Supplies and Services	1,897	1,897	2,066	9	2,075	2,135	2,185
Grants and Purchased Services	6,352	6,352	6,482	2	6,580	6,704	6,818
Transfer of Territory Receipts to the ACT Government	65,168	68,187	67,923	-	67,698	67,503	67,353
Goods and Services Tax Paid to Suppliers	119	119	119	-	119	119	119
Other	1,005	-	-	-	1,030	1,030	1,056
<b>Total Payments from Operating Activities</b>	<b>74,541</b>	<b>76,555</b>	<b>76,590</b>	<b>-</b>	<b>77,502</b>	<b>77,491</b>	<b>77,531</b>
<b>Net Cash Inflows from Operating Activities</b>	<b>200</b>	<b>181</b>	<b>58</b>	<b>-68</b>	<b>53</b>	<b>53</b>	<b>53</b>

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
Purchase of Property, Plant and Equipment	10	10	10	-	10	10	10
<b>Total Payments from Investing Activities</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>Net Cash (Outflows) from Investing Activities</b>	<b>(10)</b>	<b>(10)</b>	<b>(10)</b>	<b>-</b>	<b>(10)</b>	<b>(10)</b>	<b>(10)</b>
<b>Net Increase in Cash and Cash Equivalents</b>	<b>190</b>	<b>171</b>	<b>48</b>	<b>-72</b>	<b>43</b>	<b>43</b>	<b>43</b>
<b>Cash at the Beginning of the Reporting Period</b>	<b>6,671</b>	<b>7,368</b>	<b>7,539</b>	<b>2</b>	<b>7,587</b>	<b>7,630</b>	<b>7,673</b>
<b>Cash at the End of the Reporting Period</b>	<b>6,861</b>	<b>7,539</b>	<b>7,587</b>	<b>1</b>	<b>7,630</b>	<b>7,673</b>	<b>7,716</b>

## Notes to the Controlled Budget Statements

Significant variations are as follows:

### *Operating Statement*

- Other Income: the decrease of \$1.005 million in the 2025-26 estimated outcome from 2025-26 Budget is mainly due to a two-year pause on Diversification and Sustainability Support Fund (DSSF) payments by licensees, commencing on 1 July 2025.
- Other Expenses: the decrease of \$1.005 million in the 2025-26 estimated outcome from the 2025-26 Budget is mainly due to no payment to Justice and Community Safety Directorate associated with DSSF following a two-year pause on DSSF payments by licensees, commencing on 1 July 2025.

### *Balance Sheet*

- Cash and cash equivalents: the increase of \$0.678 million in the 2025-26 estimated outcome from the 2025-26 Budget is mainly due to the timing variance of cash transfers relating to Chief Ministers Charitable Fund and payments from Gambling Harm Prevention and Mitigation Fund for projects relating to the 0.4% minimum community contributions levy paid by licensees.

### *Statement of Changes in Equity and Cash Flow Statement*

Variations in these Statements are explained in the above notes.

# THE CEMETERIES AND CREMATORIA AUTHORITY– STATEMENT OF INTENT

The Cemeteries and Crematoria Authority (the Authority) is a Territory Authority established under the *Cemeteries and Crematoria Act 2020* (the Act). The Authority has previously traded and was first established on 27 September 2003 under the *Cemeteries and Crematoria Act 2003*.

This Statement of Intent for 2026-27 has been prepared in accordance with Section 61 of the *Financial Management Act 1996*.

The responsible Minister, Ms Tara Cheyne, was consulted during the preparation of the Statement of Intent.

The Statement of Intent, which focuses on the 2026-27 Budget year, has been developed in the context of a four year forward planning horizon to be incorporated, as far as practicable, into the strategic and business planning processes for the Authority.

The 2026-27 Statement of Intent for the Authority has been agreed between:



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**Neale Guthrie**

**Chair**

**The Cemeteries and Crematoria Authority**



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**Chris Steel MLA**

**Treasurer**



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**Tara Cheyne MLA**

**Minister for City and Government Services**

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# THE CEMETERIES AND CREMATORIA AUTHORITY

As a result of the 2015 amendments to the *Financial Management Act 1996*, the budget statement for the Authority is its Statement of Intent.

## Purpose

The Authority is an independent statutory authority established under the *Cemeteries and Crematoria Act 2020* to manage public cemeteries and crematoria effectively and efficiently in the ACT. The Authority currently manages and operates three public cemeteries at Gungahlin, Woden and Hall and a crematorium on the grounds of Gungahlin Cemetery.

The key purpose of the Authority is to:

- ensure the equitable availability of interment options and maintain burial capacity in the medium to long term for the ACT community;
- operate as an efficient government business with a strong customer service focus;
- adopt operating practices that safeguard the environment and the health and safety of staff and visitors;
- operate the facilities in a financially sustainable way; and
- promote financially sustainable practices for burials, cremations and interments.

# Nature and Scope of Activities

## General Activities

- Provide cremation, burial and memorialisation option services and facilities that meet the needs of the ACT community.
- Maintain cemeteries' grounds to a level that meets the expectations of the ACT community.

## Strategic and operational priorities to be pursued in 2026-27

- Strengthening business performance and financial sustainability;
- Continue to improve the share of the cremation market by articulating a compelling value proposition and building a strong relevant brand;
- Expanding, diversifying and innovating the Authority's service offerings to meet contemporary community needs, including facilitating equitable access to services for marginalised members of the community;
- Providing full service offering through the use of the Memorial Hall and Indigo Lounge at Gungahlin;
- Investigate possibility of the expansion of Woden Cemetery or make application for closure of Woden Cemetery;
- Investigate possibility of the expansion of Hall Cemetery or make application for closure of Hall Cemetery;
- Increasing community engagement and uptake in line with the developed stakeholder engagement and marketing strategies;
- Increasing engagement with multicultural and religious groups through meetings and the delivery of an annual program of events/celebrations;
- Enhancing the environmental sustainability of Canberra Memorial Park sites and facilities;
- Continue to promote natural burials to the community;
- Investigate options to make Canberra Memorial Parks Carbon neutral;
- Further developing organisational capacity and capability with an emphasis on strategic marketing and branding, project management and customer service;
- Reviewing the existing business and strategic plans, risk registers and procedures to ensure the Authority remains a sustainable business;
- Progressing technology-enabled innovation in services and operations including increased efficiency and effectiveness of front-office operations and web enabled profiling of services; and

- Employing innovative solutions that include environmental considerations, cost management and provision of maintenance, with the view to enhancing perpetual care arrangements to underpin the long-term financial viability of the Authority.

## **2026-27 Priorities and Next Three Financial Years**

- Funding and provision of interment options that will meet needs of the Southern Canberra community;
- Ensure the financial viability of the Authority by increasing its share of the cremation market by continuing to develop new memorialisation option services and facilities to meet the needs of the market and provide additional income streams;
- Marketing of the Memorial Hall and Indigo Lounge to ensure usage meets the business case and budget and increase community awareness of CMP services and products;
- Enhance and refine the Strategic Asset Management Plan including the development of a Strategic Asset Management Plan for the Memorial Hall and Indigo Lounge;
- Determine the future status of Hall and Woden Cemeteries including alternate options;
- Continue to maintain the high level of services and grounds maintenance provided to the community;
- Complete a Heritage plan for Woden Cemetery;
- Complete Environmental plans for Woden and Gungahlin Cemeteries;
- Implement the master plan stages identified for this period at Gungahlin Cemetery; and
- Development of operational, burial infrastructure and business plans for Southern Memorial Park Stage 1 once funding is approved.

## **Risks**

Strategic risks identified for 2026-27 and forward years include the following.

Delays in the development of new interment options on the southern side of Canberra will result in the CMP failing to meet its first strategic objective as prescribed under its governing legislation and deny equity of access for these services to the southern Canberra community;

- Failure to effectively manage stakeholder relationships, financial sustainability, workforce, crematorium market share, work health and safety, and environmental / heritage aspects;
- Usage of Memorial Hall and Indigo Lounge does not meet the business case projected revenues extending the time for achieving the expected return on the self-funded

investment and therefore delaying further investment in new products and service offerings;

- Failure to adjust effectively to the changing market split between burial and cremations;
- Failure to effectively develop and incorporate opportunities to grow and expand the revenue streams in the short and medium to long term;
- That the actual costs of maintenance in the short and long term for closed cemeteries exceed the anticipated costs in the Perpetual Care Trust (PCT) review 2025; and
- New providers entering the Canberra market.

## Estimated Employment Level and Employment Profile

**Table 1: Estimated Employment Level**

	2024-25 Actual Outcome <sup>1</sup>	2025-26 Budget <sup>2</sup>	2025-26 Estimated Outcome <sup>1</sup>	2026-27 Budget <sup>2</sup>
<b>Staffing (FTE)</b>	26	26	26	26

**Notes:**

1. These figures relate to 30 June staffing levels.
2. These figures relate to estimated average annual staffing levels.

**Table 2: 2026-27 employment profile**

<b>Classification</b>	<b>Male</b>	<b>Female</b>	<b>Total</b>
Ex 1.3	1		1
SOGB	2		2
ASO6	1	2	3
ASO5	1		1
ASO4		4	4
TO4	2		2
TO3	1		1
GSO8	2		2
TO2	3		3
GSO3/4	1		1
GSO5/6	6		6
<b>Total</b>	<b>20</b>	<b>6</b>	<b>26</b>

## Key Performance Indicators for 2026-27

**Table 3: Key Performance Indicators**

	2025-26 Targets	2025-26 Estimated Outcome	2026-27 Targets
a. Percentage of deaths in the ACT that inter human remains at an Authority Cemetery <sup>1</sup>	35%	35%	35%
b. Share of cremations performed in the ACT <sup>2</sup>	33%	27%	33%
c. Level of client and stakeholder satisfaction with Canberra Cemeteries <sup>3</sup>	98%	98%	98%
d. Level of matters raised by unsatisfied clients and stakeholders resolved by Canberra Cemeteries operations <sup>4</sup>	100%	100%	100%
e. Average number of years of supply of interment spaces for major denominational groups <sup>5</sup>	3	4	3

**Notes:**

1. Death statistics are sourced from the Australian Bureau of Statistics latest available version - Provisional Mortality Figures Usual Place of Residence.
2. Cremation market share is estimated by using the Death statistics sourced from the Australian Bureau of Statistics - latest available version - Provisional Mortality Figures Usual Place of Residence. Totalling number of burials undertaken; remainder deemed cremations. Number of cremations undertaken by Canberra Memorial Park as a percentage of total cremations.
3. Level of client satisfaction is obtained by a survey of funeral directors who regularly access the Authority and is supported by a post burial satisfaction survey provided to all willing customers.
4. Received from clients and stakeholders.
5. Calculated from inventory data compared to number of burials. The Authority believes that three years provides adequate time for planning and installation of new areas as required. Falling below this level increases the risk that there will be insufficient spaces in the future.

## Assessment of Performance Against 2025-26 Objectives

The Authority's performance against its 2025-26 objectives and targets included in its 2025-26 Statement of Intent shows that the Authority has broadly met its targets and should continue to do so in the short term. Further non-financial and performance outcomes are detailed below.

- Did not meet the budgeted total revenue for 2025-26, by \$300K, due to lack of available product for sale at Woden Cemetery;
- The Authority has continued to maintain a portion of market share equivalent to approximately 35% of deaths in the ACT;
- Increased number of cremations conducted by 14% and use of viewing room by 84%;
- Reviewed and updated the Authority's Strategic Planning documents to support achievement of the Statement of Intent and Delivery Program;
- Increased engagement with the community through the website and social media platforms resulting in improved brand awareness within the community;
- Conducted 7 in-person crematorium tours for 90 participants, received 467 views for the virtual crematorium tour on the CMP website, and operated a stand at the Council on the Ageing (COTA) Expo;
- Contributions to PCT funds are in line with the requirements of the *Cemeteries and Crematoria Act 2020*;
- Provided technical and specialist advice into the detailed design for Stage 1 Southern Memorial Park and is a member on the Project Working Group;
- The Micromex Independent visitor satisfaction survey returned a Net Promoter Score 88% which demonstrates that the level of services and maintenance standards to the community was maintained to an extremely high standard;
- The Authority continues to recycle materials including bulk composting of organic waste, both on and off-site, resulting in lower operational costs and environmental impacts; and
- The cremation market share in 2025-26 was estimated to be 27 per cent compared to the 33 per cent target.

# Strategic Asset Management Plan

## Asset Strategy

The Authority is a self-funding statutory authority and manages all cemeteries and the crematorium related infrastructure to provide an efficient and reliable service to the community.

The Authority has prepared and adopted an overarching Asset Management Policy, guidelines and framework. These documents are aligned to the Directorate Strategic Asset Management Plan (SAMP) templates and protocols. This framework has informed the development of an adopted SAMP's for the crematorium and building asset class.

The SAMP outlines the current and expected levels of service for the delivery of maintenance services and capital works programs in detail. The expected levels of service will be determined by a thorough analysis of service objectives, future demand, feedback from community consultations, ACT's population trends and the availability of resources.

The SAMP also reports on a detailed lifecycle management of all critical asset groups and the budget required to maintain the Authority's assets at an operational level that meets relevant Australian national standards throughout their useful life. The Authority has developed a robust risk register to identify and mitigate/manage corporate, strategic, operational and asset management risks.

## Asset Portfolio

The Authority's portfolio comprises significant landscaping, cemetery and crematorium assets including administrative and operational buildings. The Directorate will support economic recovery and job growth by supporting our local business community and promoting diversification and greater innovation in the ACT economy.

**Table 4: Cemeteries and Crematoria under Management**

Gungahlin Cemetery	Mitchell
Woden Cemetery	Phillip
Hall Cemetery	Hall
Gungahlin Crematorium	Mitchell

**Table 5: Major Assets Gungahlin**

Burial Areas and Associated Landscaping

Crematorium

Office Complex

Memorial Hall and Indigo Lounge

Public Toilets

Works Depots

Sheds and Carports

Roads and Paving

Dams

Fences

Memorial walls and Outdoor chapel

Irrigation System for turf and landscaping including Dam and Bore Pumping Systems

**Table 6: Major Assets Woden**

Burial Areas and Associated Landscaping

Caretaker's Cottage

Waiting Rooms and Public Toilets

Works Depots

Sheds and Carports

Roads and Paving

Fences

Mausoleum

Landscaping and Irrigation

<b>Table 7: Major Assets Hall</b>
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Burial Areas, and associated landscaping and fencing

## **Monitoring and Reporting**

The Authority shall satisfy the requirements of the Chief Minister's Annual Reports Directions.

The Authority's Annual Report will, amongst other things, report against the requirements of this Statement of Intent.

The *Financial Management Act 1996* authorises the Treasurer to obtain financial and other statements from the Authority for a stated period including annual, quarterly and monthly reporting.

### **Quarterly and Monthly Reporting**

The Authority prepares quarterly and monthly financial reports for internal scrutiny and management. Copies of these reports are provided to the Directorate. These reports include tables and variance analysis for the following.

- Operating Statement
- Balance Sheet
- Cash Flow Statement
- Capital works progress reports

### **Annual Reporting**

As part of preparations for end of year reporting the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) will advise the dates when the following documents are required at the CMTEDD and at the ACT Auditor-General's Office.

- Certified Financial Statements
- Management Discussion and Analysis
- Full and accurate set of audited financial records for the preceding financial year in the form requested
- Consolidation packs relating to the annual Financial Statements, draft and final

## **Financial Arrangements**

The Authority is a self-funded statutory authority requiring no supplementary funding from the ACT Government in normal circumstances.

### **Financial Statements**

Budgeted Financial Statements for the 2026-27 Budget year as well as forward estimates for the three financial years appear below.

- Operating Statement
- Balance Sheet
- Statement of Changes in Equity
- Cash Flow Statement

# Financial Statements

**Table 8: The Cemeteries and Crematoria Authority: Operating Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Sale of Goods and Services from Contracts with Customers	6,953	6,800	7,831	15	8,085	8,328	8,578
Grants and Contributions Income	27	27	48	78	49	50	51
Interest Revenue	75	270	175	-35	175	175	175
Other Income	200	153	202	32	209	215	221
<b>Total Income</b>	<b>7,255</b>	<b>7,250</b>	<b>8,256</b>	<b>14</b>	<b>8,518</b>	<b>8,768</b>	<b>9,025</b>
<b>Expenses</b>							
Employee Expenses	3,395	3,194	3,569	12	3,683	3,795	3,911
Supplies and Services	1,855	1,971	2,549	29	2,609	2,673	2,730
Depreciation and Amortisation	485	454	589	30	593	582	585
Cost of Goods Sold	623	623	701	13	718	734	751
Other Expenses	452	508	560	10	521	537	553
<b>Total Expenses</b>	<b>6,810</b>	<b>6,750</b>	<b>7,968</b>	<b>18</b>	<b>8,124</b>	<b>8,321</b>	<b>8,530</b>
<b>Operating Result</b>	<b>445</b>	<b>500</b>	<b>288</b>	<b>-42</b>	<b>394</b>	<b>447</b>	<b>495</b>
<b>Total Comprehensive Result</b>	<b>445</b>	<b>500</b>	<b>288</b>	<b>-42</b>	<b>394</b>	<b>447</b>	<b>495</b>

**Table 9: The Cemeteries and Crematoria Authority: Balance Sheet (\$'000)**

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Current Assets</b>							
Cash and Cash Equivalents	5,055	5,977	6,485	8	7,050	8,067	9,245
Receivables	173	296	296	-	296	296	296
Inventories	1,597	619	881	42	888	994	994
Other Assets	19	17	17	-	17	17	17
<b>Total Current Assets</b>	<b>6,844</b>	<b>6,909</b>	<b>7,679</b>	<b>11</b>	<b>8,251</b>	<b>9,374</b>	<b>10,552</b>
<b>Non-Current Assets</b>							
Inventories	2,478	3,735	3,735	-	3,735	3,735	3,735
Property, Plant and Equipment	16,509	17,264	17,304	-	17,639	17,478	17,314
Intangible Assets	29	29	29	-	29	29	29
<b>Total Non-Current Assets</b>	<b>19,016</b>	<b>21,028</b>	<b>21,068</b>	<b>-</b>	<b>21,403</b>	<b>21,242</b>	<b>21,078</b>
<b>TOTAL ASSETS</b>	<b>25,860</b>	<b>27,937</b>	<b>28,747</b>	<b>3</b>	<b>29,654</b>	<b>30,616</b>	<b>31,630</b>
<b>Current Liabilities</b>							
Payables	801	1,631	1,662	2	1,678	1,693	1,708
Contract Liabilities	11,512	12,082	12,582	4	13,082	13,582	14,082
Borrowings	4	4	-	-100	-	-	-
Employee Benefits	703	908	908	-	908	908	912
<b>Total Current Liabilities</b>	<b>13,020</b>	<b>14,625</b>	<b>15,152</b>	<b>4</b>	<b>15,668</b>	<b>16,183</b>	<b>16,702</b>
<b>Non-Current Liabilities</b>							
Borrowings	4	4	-	-100	-	-	-
Employee Benefits	55	27	26	-4	23	23	23
<b>Total Non-Current Liabilities</b>	<b>59</b>	<b>31</b>	<b>26</b>	<b>-16</b>	<b>23</b>	<b>23</b>	<b>23</b>
<b>TOTAL LIABILITIES</b>	<b>13,079</b>	<b>14,656</b>	<b>15,178</b>	<b>4</b>	<b>15,691</b>	<b>16,206</b>	<b>16,725</b>

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>NET ASSETS</b>	<b>12,781</b>	<b>13,281</b>	<b>13,569</b>	<b>2</b>	<b>13,963</b>	<b>14,410</b>	<b>14,905</b>
<b>Equity</b>							
Accumulated Funds	8,246	8,811	9,099	3	9,493	9,940	10,435
Asset Revaluation Surplus	4,535	4,470	4,470	-	4,470	4,470	4,470
<b>TOTAL EQUITY</b>	<b>12,781</b>	<b>13,281</b>	<b>13,569</b>	<b>2</b>	<b>13,963</b>	<b>14,410</b>	<b>14,905</b>

**Table 10: The Cemeteries and Crematoria Authority: Statement of Changes in Equity (\$'000)**

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Opening Equity</b>							
Opening Accumulated Funds	7,801	8,311	8,811	6	9,099	9,493	9,940
Opening Asset Revaluation Surplus	4,535	4,470	4,470	-	4,470	4,470	4,470
<b>Balance at the Start of the Reporting Period</b>	<b>12,336</b>	<b>12,781</b>	<b>13,281</b>	<b>4</b>	<b>13,569</b>	<b>13,963</b>	<b>14,410</b>
<b>Comprehensive Income</b>							
Operating Result	445	500	288	-42	394	447	495
<b>Total Comprehensive Result</b>	<b>445</b>	<b>500</b>	<b>288</b>	<b>-42</b>	<b>394</b>	<b>447</b>	<b>495</b>
<b>Closing Equity</b>							
Closing Accumulated Funds	8,246	8,811	9,099	3	9,493	9,940	10,435
Closing Asset Revaluation Surplus	4,535	4,470	4,470	-	4,470	4,470	4,470
<b>Balance at the end of the Reporting Period</b>	<b>12,781</b>	<b>13,281</b>	<b>13,569</b>	<b>2</b>	<b>13,963</b>	<b>14,410</b>	<b>14,905</b>

**Table 11: The Cemeteries and Crematoria Authority: Cash Flow Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Sale of Goods and Services from Contracts with Customers	7,803	7,918	8,304	5	8,387	8,550	8,890
Interest Receipts	75	270	175	-35	175	175	175
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	229	229	229	-	229	229	229
Goods and Services Tax Collected from Customers	522	522	222	-57	222	222	222
Other	197	150	256	71	209	214	221
<b>Total Receipts from Operating Activities</b>	<b>8,826</b>	<b>9,089</b>	<b>9,186</b>	<b>1</b>	<b>9,222</b>	<b>9,390</b>	<b>9,737</b>
<b>Payments</b>							
Employee Payments	3,395	3,710	3,570	-4	3,684	3,794	3,907
Supplies and Services	1,855	1,970	2,744	39	2,609	2,673	2,730
Goods and Services Tax Paid to the Australian Taxation Office	504	504	151	-70	63	90	90
Goods and Services Tax Paid to Suppliers	204	204	204	-	204	204	204
Related to Cost of Goods Sold	423	423	840	99	657	675	675
Other	362	418	529	27	505	522	538
<b>Total Payments from Operating Activities</b>	<b>6,743</b>	<b>7,229</b>	<b>8,038</b>	<b>11</b>	<b>7,722</b>	<b>7,958</b>	<b>8,144</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>2,083</b>	<b>1,860</b>	<b>1,148</b>	<b>-38</b>	<b>1,500</b>	<b>1,432</b>	<b>1,593</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
Proceeds from Sale of Property, Plant and Equipment	0	0	0	-	0	0	0
<b>Total Receipts from Investing Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Payments</b>							
Purchase of Property, Plant and Equipment	825	5,809	640	-89	935	415	415
Purchase of Capital Works	3,111	0	0	-	0	0	0
<b>Total Payments from Investing Activities</b>	<b>3,936</b>	<b>5,809</b>	<b>640</b>	<b>-89</b>	<b>935</b>	<b>415</b>	<b>415</b>
<b>Net Cash Outflows from Investing Activities</b>	<b>-3,936</b>	<b>-5,809</b>	<b>-640</b>	<b>89</b>	<b>-935</b>	<b>-415</b>	<b>-415</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Payments</b>							
Repayment of Borrowings	5	5	0	-100	0	0	0
<b>Total Payments from Financing Activities</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>-100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cash Outflows from Financing Activities</b>	<b>-5</b>	<b>-5</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>-1,858</b>	<b>-3,954</b>	<b>508</b>	<b>113</b>	<b>565</b>	<b>1,017</b>	<b>1,178</b>
<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	<b>6,913</b>	<b>9,931</b>	<b>5,977</b>	<b>-40</b>	<b>6,485</b>	<b>7,050</b>	<b>8,067</b>
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	<b>5,055</b>	<b>5,977</b>	<b>6,485</b>	<b>8</b>	<b>7,050</b>	<b>8,067</b>	<b>9,245</b>

## Notes to the Controlled Budget Statements

Significant variations are as follows:

### *Operating Statement*

- Sale of Goods and Services from contracts with customers: the increase of \$1.031 million in the 2026-27 Budget from the 2025-26 estimated outcome is mainly due to an expected increase of sales revenue from the Gungahlin Memorial Hall and Condolence Lounge and Gungahlin Sanctuary Creek Ash Garden.
- Supplies and Services: the increase of \$0.578 million in the 2026-27 Budget from the 2025-26 estimated outcome is mainly due to full services of the Gungahlin Memorial Hall and Condolence Lounge and increased cost of crematorium gas.

### *Balance Sheet*

- Cash and Cash Equivalents: the increase of \$0.922 million in the 2025-26 estimated outcome from the original budget is mainly due to cash flow impact on construction of the Gungahlin Memorial Hall and Condolence Lounge.
- Current Inventories: the decrease of \$0.978 million in 2025-26 estimated outcome from the original budget is mainly due to the reclassification of the Sanctuary Creek Ash Garden at Gungahlin cemetery to non-current inventories.
- Non-current inventories: the increase of \$1.257 million in the 2025-26 estimated outcome from the original budget is mainly due to the reclassification of the Sanctuary Creek Ash Garden at Gungahlin cemetery from current inventories.
- Payables: the increase of \$0.830 million in the 2025-26 estimated outcome from the original budget is mainly due to budget assumed earlier settlement with trade creditors than actually occurred.

### *Statement of Changes in Equity and Cash Flow Statement*

Variations in these Statements are explained in the notes above.

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# SUBURBAN LAND AGENCY - STATEMENT OF INTENT

The Suburban Land Agency (SLA) is a Territory Authority established under the *City Renewal Authority and Suburban Land Agency Act 2017* (CRASLA Act).

This Statement of Intent for 2026-27 has been prepared in accordance with Section 61 of the *Financial Management Act 1996*.

The responsible Ministers, Ms Yvette Berry MLA and Mr Andrew Barr MLA were consulted during the preparation of the Statement of Intent.

The Statement of Intent, which focuses on the 2026-27 Budget year, has been developed in the context of a four year forward planning horizon to be incorporated as far as practicable, into SLA's strategic and business planning processes.

The SLA 2026-27 Statement of Intent has been agreed between:



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Jennifer Cunich

Chair

Suburban Land Agency

Board

May 2026



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Yvette Berry MLA

Minister for Homes, Homelessness and  
New Suburbs

5 June 2026



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Andrew Barr MLA

Chief Minister

5 June 2026



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Chris Steel MLA

Treasurer

5 June 2026

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## Purpose

Suburban Land Agency (SLA) is a Territory Authority established under the *City Renewal Authority and Suburban Land Agency Act 2017*.

SLA's legislative objectives are:

- encourage and promote:
  - inclusive communities through the delivery of people-focussed neighbourhoods.
  - suburban development that supports the following:
    - affordable living;
    - a safe and healthy population;
    - social inclusion;
    - housing choice; and
    - environmental sustainability.
  - urban renewal, other than in an urban renewal precinct.
  - growth and diversification of the Territory's economy.
  - social and environmental sustainability.
- operate effectively, in a way that delivers value for money, in accordance with sound risk management practices.

## Nature and Scope of Activities

SLA develops and releases government-owned land for residential, commercial, industrial and community purposes. SLA undertakes infrastructure works to enable the delivery of land and works across government and industry to deliver an equitable, diverse, and sustainable supply of housing choice for the ACT community.

SLA is responsible for delivering a substantial proportion of new residential land in the ACT, through a land release program strategically designed to respond to trends in private sector development and to support the Government's objective of expanding the housing stock at a rate that outpaces population growth.

The functions of SLA are:

- to buy and sell land on behalf of the Territory
- to ensure a mixture of public and private housing in new suburbs
- to increase the supply of affordable and community housing
- to meet housing targets for affordable, community and public housing targets (section 65 CRASLA Act)
- to carry out the development of land in a manner that is environmentally sustainable

- to follow and support whole of government strategies.

## **Priorities for 2026-27 and the next three years**

Consistent with the Government's Statement of Expectations, the Suburban Land Agency will focus on the following priorities:

### **Government's commitment to enable housing**

The ACT Government has a commitment to enable 30,000 new homes by 2030, including 5,000 public, community and affordable homes. SLA contributes to this target in conjunction with the Government, community and private sectors.

The release of Government land to market is one of many steps to enable the construction of new homes. SLA has a key role to contribute to this commitment by prioritising its efforts and resources toward land release, pipeline readiness and the timely delivery of housing supply, while maintaining discipline in capital projects and discretionary corporate expenditure. In 2026-27 and across the forward years, SLA will seek to develop land and make it available for release at a pace that supports long-term housing needs and enables supply to be brought to market ahead of demand where practicable.

To achieve this, SLA will:

- Deliver to the Government's Indicative Land Release Program (ILRP)
- Maintain a pipeline of developable land
- Proactively manage delivery risks
- Working effectively within Government to identify underused or unused site, infill opportunities and adaptive reuse opportunities, and to provide suitable sites for public, community and affordable housing in accordance with the ACT Housing Strategy.
- Work with the community housing, construction and development sectors to identify partnership and joint venture opportunities that accelerate housing supply and support public, community and affordable housing outcomes.

SLA will release a range of sites to support housing, commercial, industrial and community development outcomes to meet the needs of our growing and changing city and will actively report to Government on emerging risks, release milestones and post-release milestones including exchange and settlement. SLA will also provide early advice to Ministers and relevant directorates on strategic land release decisions, including dwelling mix, infrastructure requirements, design choices, costs, benefits, risks and trade-offs, so that Government direction can be incorporated at the appropriate time.

## **Financial sustainability**

SLA is a Public Trading Enterprise and operates commercially in the delivery of its program. SLA generates returns which are paid to the Territory via dividends and tax equivalent payments for the benefit of the community. In managing its budget, SLA will invest prudently, balancing strong financial returns with quality project delivery outcomes, and will provide regular and detailed advice to Government on the measures it is taking to maintain financial sustainability, support housing supply and manage major strategic and financial decisions.

SLA will:

- Utilise available capital efficiently to deliver the forward land release program
- Invest in a portfolio of projects which provide sustainable financial returns to Government while also achieving social and environmentally sustainable outcomes
- Act with integrity, recognising the need to manage funds responsibly
- Report accurately and transparently including financial risks, risk mitigation strategies and project development timelines.
- Support ACT Government efforts to secure Commonwealth funding by identifying suitable projects for funding requests or applications, and by assisting with the administration, delivery and reporting of funded activities where required.

## **Invest in the land supply pipeline**

SLA is committed, along with Government and key stakeholders, to maintain a healthy land and housing development pipeline through the supply of land to market.

Guided by the Government's ILRP – published as part of the Housing Supply and Land Release Program – SLA will continue to invest in planning and infrastructure to support a sustainable supply of land.

SLA plays a key role in delivery of the ILRP through:

- Leading the planning and development of new greenfield estates, urban infill and industrial land opportunities
- Accelerating urban renewal sites identified for priority
- Partnering with others, including community housing providers, the construction sector and private developers, in joint venture and partnership opportunities that support faster housing delivery and a broader mix of housing outcomes
- Releasing large areas of undeveloped land directly to the private sector (englobo releases)
- Delivering critical infrastructure and public amenities supporting housing

- Leading advice on the delivery of the ILRP, including proactive advice on emerging risks, options to address constraints, and early briefing on strategic decisions such as dwelling mix, enabling infrastructure, detailed design and delivery trade-offs
- Undertaking activities associated with the development of land including, but not limited to, the management of existing or potential commercial activities and agreements associated with the land being developed.

In support of future land supply SLA will continue to pursue land acquisition and partnering opportunities (including with the private sector) that align with organisational objectives and Government requirements.

## Contribute to the development of Canberra

SLA is committed to consult with Government on its planning concepts for its more complex developments, particularly town centres, group centres, East Lake and identified urban renewal sites. SLA will brief Government well in advance on major design choices, complex trade-offs and significant strategic decisions, providing details on risks, opportunities, costs, benefits and available options.

In contributing to the development of Canberra, SLA will support the identification of land suitable for development, including progress on sites identified as urban renewal precincts and other priority renewal opportunities.

In support of the land release program, SLA will progress Major Plan Amendments to the Territory Planning Authority, ensuring alignment with Territory’s District Strategies and supporting future development.

SLA will continue to coordinate with Government to assess the feasibility, risks, and strategic value of potential development opportunities. These assessments will inform regular briefings to Government on the suitability and readiness of opportunities and their preparedness to be considered for future development.

## Estimated Employment Profile

Table 1: Estimated Employment Level

	2024-25 Actual Outcome	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget
Full Time Equivalent (FTE)	176	190	194	187

SLA remains committed to the prudent allocation of full-time equivalent (FTE) employee resources, demonstrating mindfulness of the current fiscal environment. The organisation will continue to align staffing and capability to land release, housing supply and pipeline priorities, ensuring FTE growth is carefully managed and directed to activities that support efficient delivery, timely decision-making and sustainable long-term returns to the Territory.

# Key Performance Indicators for 2026-27

## Financial Measures

Table 2 provides SLA’s performance measures for profitability and financial stability.

**Table 2: Key Performance Indicators – Financial Measures**

	2025–26 Estimated Outcome	2026–27 Budget	2027–28 Estimate	2028–29 Estimate	2029–30 Estimate
<b>Revenue from Contracts with Customers (million) <sup>1</sup></b>	393	430	395	503	316
<b>Total Return to Government (million)<sup>2</sup></b>	161	143	160	201	114
<b>Return on Equity (%)<sup>3</sup></b>	69.8	59.9	68.6	86.9	42.0
<b>Gross Profit Margin on Land Sales (%)<sup>4</sup></b>	53.3	47.3	54.5	51.1	51.3
<b>Net Profit Margin (%)<sup>5</sup></b>	27.5	21.6	27.0	27.0	20.7
<b>Inventory Turnover (%)<sup>6</sup></b>	33.7	40.0	27.8	35.2	19.4

Notes:

1. The increase in the budgeted revenue from contracts with customers is due to an increase in expected land sales.
2. Total return to Government is the operating result before tax, payments for land acquisitions, payroll tax, stamp duty equivalents, interest expenses and resources provided to other ACT Government agencies free of charge. The decrease in the budgeted total return to Government is mainly due to the decrease in the operating result.
3. Return on equity is the operating result after tax divided by equity. The decrease in the budgeted return on equity is due to the decrease in the operating result. The operating result can be materially impacted by settlement timing moving from one period to the next, particularly for high margin sales.
4. Gross profit margin on land sales is land sales less cost of land sold including stamp duty equivalents divided by land sales. The decrease in the budgeted gross profit margin on land sales is predominantly driven by higher development cost, reflecting a shift in sales mix toward a higher proportion of lower margin land sales.
5. Net profit margin is the operating result divided by total revenue. The reduction in the budgeted net profit margin is predominantly driven by higher development cost.

The profit margins of SLA are used for internal purposes to provide comparatives across projects and time periods. These margins are not comparable with private industry, noting that the ACT Government, through SLA, enters into the land development process at an earlier stage than a private developer. Additionally, the ACT Government invests in infrastructure within and around its developments with the cost incurred by other government agencies and therefore not reflected in SLA’s profit margins.

6. Inventory turnover = cost of land sold / average inventory. The higher budgeted inventory turnover is due to a higher cost of land sold for the period, corresponding with an increase in budgeted land sales.

## Non-Financial Measures

SLA's non-financial land-release performance is measured by assessing outcomes against the ILRP. The ILRP is the Government's forecast of expected land releases in a financial year, and therefore refinement and adjustment of release numbers may occur during the year.

Annual land releases can be impacted by a range of issues including planning and environmental process outcomes, due diligence processes, community engagement and consultation processes, legal issues, and commercial/market influences. The outcome of these processes is frequently outside of SLA's control.

In 2026-27, SLA will continue to measure our non-financial performance by assessing:

- achievement against forecast releases of residential, commercial and community land specified in the ILRP for 2026-27 (**Table 3**); and
- performance against non-financial non-land release KPIs.

**Table 3: Key Performance Indicators (non-financial) – Land Release**

ILRP SLA Sites <sup>1</sup>	
Release Type	2026-27
Residential Dwellings	2,563
Mixed Use (m <sup>2</sup> )	23,127
Commercial (m <sup>2</sup> )	50,678
Industrial (m <sup>2</sup> )	-
Community and non-urban (m <sup>2</sup> )	10,000

Note:

- The ILRP is available at [www.planning.act.gov.au](http://www.planning.act.gov.au).

**Table 4: 2026-27 Key Performance Indicators - Non-financial, Non-land release**

	Indicator	2026-27 Target	Objective
1	Approve the SLA's Sustainability Roadmap 2026-35	One	Contribute to the development of Canberra 30,000 Homes by 2030
2	Lodgement of Railway Precinct Major Plan Amendment	One	Contribute to the development of Canberra 30,000 Homes by 2030
3	Engage with stakeholders to capture and record community ambition and themes for future release sites	Two engagement activities	30,000 Homes by 2030

## Assessment of performance against 2025-26 Objective

To meet its obligations to the Canberra community, SLA identified four strategic priorities for 2025-26:

- Ambition
- Leadership
- Belonging
- Sustainability

SLA adopted a Balanced Scorecard approach to managing outcomes against these priorities.

SLA's forecast achievements against non-financial non-land release objectives for 2025-26 are described below.

### **Engage with stakeholders to capture and record community ambition and themes for future release sites.**

*Target: 2 engagement activities.*

These targets have been met. Community engagement activities occurred in November and December 2025 on the Kingston Arts Precinct and Gungahlin Town Centre East communities.

### **Present a Built Form program report to SLA Board outlining current and proposed initiatives to prototype and market-test a mix of sustainable built form types and tenures**

*Target: One*

This work is ongoing and is on track to be completed by June 2026.

### **Review SLA's Housing Strategic Action Plan to include new or amended policy direction by Government.**

*Target: One*

This work is ongoing and is on track to be completed by June 2026.

### **Submit National Capital Authority planning amendment for North Curtin**

*Target: Submit one planning proposal.*

This activity has been completed.

## Commitment to transparency and accountability

SLA is committed to transparent operations and open communication with the ACT Government and the community. SLA ensures timely, accurate, and coordinated advice to Government, including responsible Ministers, on its activities, responsibilities, significant

issues, and Board decisions, in accordance with the City Renewal Authority and Suburban Land Agency Act.

## Reporting framework

SLA demonstrates its commitment to transparency through a structured reporting framework that includes:

- **Annual Reporting**, in compliance with the *Financial Management Act 1996* and the Chief Minister's Annual Report Directions, comprising:
  - Audited Financial Statements.
  - Statement of Performance.
  - Management Discussion and Analysis.
  - Annual Report.
  - Draft and Final Consolidation Packs.
- **Regular reporting** includes:
  - Quarterly and ongoing reporting to the responsible Ministers.
  - Monthly Financial reporting to ACT Treasury including Statement of Comprehensive Income, Balance Sheet and Cash Flow Statement.
  - Reporting on land release milestones and post-release milestones, including exchange and settlement, to support transparency to Government and the community.
- **Ministerial and Directorate Reporting**, which includes:
  - Updates on activities and initiatives aligned with Section 38 of the CRASLA Act.
  - Reporting back to Ministers and relevant ACT Government directorates on the implementation of Government decisions relating to land releases and development projects.
  - Assurance statements on land lease sales.
  - Reports on land acquisitions under Section 63 of the CRASLA Act.

## Stakeholder engagement

SLA actively collaborates with key stakeholders—including the ACT community, industry, and government—to foster inclusive and meaningful community networks.

## Financial Arrangements

SLA is a self-funded statutory authority which normally requires no supplementary funding from the ACT Government.

## West Belconnen Joint Venture

The West Belconnen Joint Venture is a contributor to the greenfield development within the ACT and the delivery of the commitment to enable 30,000 homes by 2030.

The West Belconnen Joint Venture was established on 23 November 2016. The West Belconnen Joint Venture is a 60:40 agreement between Riverview Developments and SLA.

In the Budget statements presented below, the West Belconnen joint arrangement is classified as a joint operation in accordance with the accounting standards.

The assets, liabilities, revenues, and expenses of the joint operation are proportionately consolidated with SLA in the Statement of Comprehensive Income, Balance Sheet and Cashflow Statement.

# Financial Statements – Controlled (PTE)

Table 5: Suburban Land Agency Statement of Comprehensive Income (\$'000)

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Revenue from Contracts with Customers	426,729	393,447	430,403	9	395,483	503,062	315,548
Interest Revenue	1,898	3,395	2,063	-39	1,656	945	956
Grants and Contributions Income	450	2,054	1,481	-28	1,529	1,564	1,600
Other Income	215	180	344	91	393	403	413
<b>Total Income</b>	<b>429,292</b>	<b>399,076</b>	<b>434,291</b>	<b>9</b>	<b>399,061</b>	<b>505,974</b>	<b>318,517</b>
<b>Expenses</b>							
Employee Expenses	29,781	28,667	32,232	12	33,035	33,863	34,709
Supplies and Services	35,210	32,207	39,998	24	28,931	28,400	31,088
Cost of Land Sold	151,686	183,373	226,094	23	179,272	245,381	152,698
Write-down of Inventory	0	604	0	-100	0	0	0
Other Expenses	1,767	-2,371	1,763	-174	4,087	3,483	5,912
<b>Total Expenses</b>	<b>218,444</b>	<b>242,480</b>	<b>300,087</b>	<b>24</b>	<b>245,325</b>	<b>311,127</b>	<b>224,407</b>
<b>Operating Result before National Tax Equivalent</b>	<b>210,848</b>	<b>156,596</b>	<b>134,204</b>	<b>-14</b>	<b>153,736</b>	<b>194,847</b>	<b>94,110</b>
National Tax Equivalent	63,254	46,979	40,261	-14	46,121	58,454	28,233
<b>Operating Result</b>	<b>147,594</b>	<b>109,617</b>	<b>93,943</b>	<b>-14</b>	<b>107,615</b>	<b>136,393</b>	<b>65,877</b>
<b>Other Comprehensive Income</b>							
<i>Items that will not be reclassified subsequently to profit or loss</i>							
Increase in the Asset Revaluation Surplus	0	0	0	-	0	0	0
<b>Total Other Comprehensive Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Comprehensive Result</b>	<b>147,594</b>	<b>109,617</b>	<b>93,943</b>	<b>-14</b>	<b>107,615</b>	<b>136,393</b>	<b>65,877</b>

**Table 6: Suburban Land Agency Balance Sheet (\$'000)**

	Budget at 30/6/2026	Estimated Outcome at 30/6/2026	Budget at 30/6/2027	Var %	Estimate at 30/6/2028	Estimate at 30/6/2029	Estimate at 30/6/2030
<b>Current Assets</b>							
Cash and Cash Equivalents	44,442	141,348	37,417	-74	23,666	24,200	24,436
Receivables	17,771	7,945	8,227	4	8,227	8,227	8,227
Inventories	156,966	171,386	109,292	-36	160,067	164,093	164,093
National Tax Equivalent Receivable	0	0	0	-	0	0	29,050
<b>Total Current Assets</b>	<b>219,179</b>	<b>320,679</b>	<b>154,936</b>	<b>-52</b>	<b>191,960</b>	<b>196,520</b>	<b>225,806</b>
<b>Non-Current Assets</b>							
Receivables	5,804	3,633	3,633	-	3,633	3,633	3,633
Inventories	484,436	366,639	482,692	32	538,304	532,717	712,154
Property, Plant and Equipment	13,069	23,141	23,093	..	23,086	23,076	22,623
Intangible Assets	231	231	135	-42	39	-	-
<b>Total Non-Current Assets</b>	<b>503,540</b>	<b>393,644</b>	<b>509,553</b>	<b>29</b>	<b>565,062</b>	<b>559,426</b>	<b>738,410</b>
<b>TOTAL ASSETS</b>	<b>722,719</b>	<b>714,323</b>	<b>664,489</b>	<b>-7</b>	<b>757,022</b>	<b>755,946</b>	<b>964,216</b>
<b>Current Liabilities</b>							
Payables	37,740	48,790	50,449	3	47,155	43,254	60,541
Contract Liabilities	11,683	13,547	13,547	-	13,547	13,547	13,547
Borrowings	0	0	0	-	87,000	4,000	147,750
Lease Liabilities	77	77	77	-	77	77	77
Employee Benefits	7,035	7,993	7,993	-	7,993	7,993	7,993
Other Provisions	24,101	40,702	40,702	-	40,702	40,702	40,702
National Tax Equivalent Payable	17,508	37,044	6,057	-84	385	42,191	0
Dividend Payable	73,797	109,617	93,944	-14	68,808	35 000	0
<b>Total Current Liabilities</b>	<b>171,941</b>	<b>257,770</b>	<b>212,769</b>	<b>-17</b>	<b>265,667</b>	<b>186,764</b>	<b>270,610</b>

	Budget at 30/6/2026	Estimated Outcome at 30/6/2026	Budget at 30/6/2027	Var %	Estimate at 30/6/2028	Estimate at 30/6/2029	Estimate at 30/6/2030
<b>Non-Current Liabilities</b>							
Payables	14,091	12,492	12,492	-	12,492	12,492	12,492
Contract Liabilities	3,500	7,149	7,149	-	7,149	7,149	7,149
Lease Liabilities	91	47	47	-	47	47	47
Employee Benefits	454	595	595	-	595	595	595
Other Provisions	230,844	234,714	207,882	-11	175,144	152,943	164,228
Deferred Tax Liability	75,567	44,620	66,619	49	100,186	98,820	146,082
Dividend Payable	73,795	0	0	-	38,806	140,200	206,077
<b>Total Non-Current Liabilities</b>	<b>398,342</b>	<b>299,617</b>	<b>294,784</b>	<b>-2</b>	<b>334,419</b>	<b>412,246</b>	<b>536,670</b>
<b>TOTAL LIABILITIES</b>	<b>570,283</b>	<b>557,387</b>	<b>507,553</b>	<b>-9</b>	<b>600,086</b>	<b>599,010</b>	<b>807,280</b>
<b>NET ASSETS</b>	<b>152,436</b>	<b>156,936</b>	<b>156,936</b>	<b>-</b>	<b>156,936</b>	<b>156,936</b>	<b>156,936</b>
<b>Equity</b>							
Contributed Equity	151,987	151,987	151,987	-	151,987	151,987	151,987
Asset Revaluation Surplus	449	4,949	4,949	-	4,949	4,949	4,949
<b>TOTAL EQUITY</b>	<b>152,436</b>	<b>156,936</b>	<b>156,936</b>	<b>-</b>	<b>156,936</b>	<b>156,936</b>	<b>156,936</b>

**Table 7: Suburban Land Agency Statement of Changes in Equity (\$'000)**

	Budget at 30/6/2026	Estimated Outcome at 30/6/2026	Budget at 30/6/2027	Var %	Estimate at 30/6/2028	Estimate at 30/6/2029	Estimate at 30/6/2030
<b>Opening Equity</b>							
Opening Contributed Equity	151,987	151,987	151,987	-	151,987	151,987	151,987
Opening Asset Revaluation Surplus	449	4,949	4,949	-	4,949	4,949	4,949
Balance at the Start of the Reporting Period	<b>152,436</b>	<b>156,936</b>	<b>156,936</b>	-	<b>156,936</b>	<b>156,936</b>	<b>156,936</b>
<b>Comprehensive Income</b>							
Operating Result	147,594	109,617	93,943	-14	107,615	136,393	65,877
Total Comprehensive Result	<b>147,594</b>	<b>109,617</b>	<b>93,943</b>	<b>-14</b>	<b>107,615</b>	<b>136,393</b>	<b>65,877</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>							
Dividend Approved	-147,594	-109,617	-93,943	14	-107,615	-136,393	-65,877
Total Transactions Involving Owners Affecting Accumulated Funds	<b>-147,594</b>	<b>-109,617</b>	<b>-93,943</b>	<b>-14</b>	<b>-107,615</b>	<b>-136,393</b>	<b>-65,877</b>
<b>Closing Equity</b>							
Closing Contributed Equity	151,987	151,987	151,987	-	151,987	151,987	151,987
Closing Asset Revaluation Reserve	449	4,949	4,949	-	4,949	4,949	4,949
Balance at the End of the Reporting Period	<b>152,436</b>	<b>156,936</b>	<b>156,936</b>	-	<b>156,936</b>	<b>156,936</b>	<b>156,936</b>

**Table 8: Suburban Land Agency Statement of Cash Flows (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Revenue from Contracts with Customers	426,899	398,724	430,840	8	395,258	503,199	315,185
Interest Received	1,898	3,395	2,063	-39	1,656	945	956
Other Receipts	26,832	32,009	19,613	-39	16,248	26,809	38,019
<b>Total Receipts from Operating Activities</b>	<b>455,629</b>	<b>434,128</b>	<b>452,516</b>	<b>4</b>	<b>413,162</b>	<b>530,953</b>	<b>354,160</b>
<b>Payments</b>							
Employee Payments	29,781	29,362	32,232	10	33,035	33,863	34,709
Supplies and Services	34,481	32,150	38,267	19	27,503	26,921	29,301
Development Costs	271,704	190,612	303,096	59	314,167	269,110	301,400
Land Acquisitions	4,943	3,509	5,707	63	4,100	3,092	938
National Tax Equivalent Payments	16,543	17,939	49,248	175	18,229	18,015	52,212
Other Payments	28,031	19,796	18,178	-8	22,833	27,508	44,262
<b>Total Payments from Operating Activities</b>	<b>385,483</b>	<b>293,368</b>	<b>446,728</b>	<b>52</b>	<b>419,867</b>	<b>378,509</b>	<b>462,822</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>70,146</b>	<b>140,760</b>	<b>5,788</b>	<b>-96</b>	<b>-6,705</b>	<b>152,444</b>	<b>-108,662</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Proceeds from Borrowings	69,000	0	83,500	#	150,000	40,500	167,000
<b>Total Receipts from Financing Activities</b>	<b>69,000</b>	<b>0</b>	<b>83,500</b>	<b>#</b>	<b>150,000</b>	<b>40,500</b>	<b>167,000</b>
<b>Payments</b>							
Repayment of Lease Liabilities	102	102	102	-	102	102	102
Repayment of Borrowings	69,000	25,000	83,500	234	63,000	123,500	23,000
Payment of Dividends	54,836	62,600	109,617	75	93,944	68,808	35,000
<b>Total Payments from Financing Activities</b>	<b>123,938</b>	<b>87,702</b>	<b>193,219</b>	<b>120</b>	<b>157,046</b>	<b>192,410</b>	<b>58,102</b>

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
Net Cas Inflows/(Outflows) from Financing Activities	-54,938	-87,702	-109,719	25	-7,046	-151,910	108,898
Net Increase/(Decrease) in Cash and Cash Equivalents	15,208	53,058	-103,931	-296	-13,751	534	236
Cash and Cash Equivalents at the Beginning of the Reporting Period	29,234	88,290	141,348	60	37,417	23,666	24,200
Cash and Cash Equivalents at the End of the Reporting Period	44,442	141,348	37,417	-74	23,666	24,200	24,436

## Notes to the Budget Statements

Significant variances are as follows:

### *Statement of Comprehensive Income*

- Revenue from Contracts with Customers:
  - The decrease of \$33.282 million in the 2025-26 Estimated Outcome from the 2025-26 Budget is predominantly due to lower than expected land settlements in 2025-26.
  - The increase of \$36.956 million in the 2026-27 Budget from the 2025-26 Estimated Outcome is predominantly due to the timing of land settlements including deferral of land settlements from 2025-26 to 2026-27.
- Cost of Land Sold:
  - The aggregate growth in Cost of Land sold is driven by an increasing proportion of sales of relatively higher cost greenfield sites, as well as an increasing proportion of sales from the Ginninderry joint venture.
  - The increase of \$31.687 million in the 2025-26 Estimated Outcome from the 2025-26 Budget is mainly due to higher than expected development cost following changes in the sales mix.
  - The increase of \$42.721 million in the 2026-27 Budget from the 2025-26 Estimated Outcome corresponds with higher expected land sale
- National Tax Equivalent: The decrease of \$16.275 million in the 2025-26 Estimated Outcome from the 2025-26 Budget and the decrease of \$6.718 million in the 2026- 27 Budget from the 2025-26 Estimated Outcome corresponds to changes in the operating results.
- The growth in employee expenses is predominantly due to a reduced proportion of capitalised expenses driven by an increased volume of early stage works
- The growth in supplies and services is similarly impacted by the increased volume of early stage works.

### *Balance Sheet*

- Cash:
  - The increase of \$96.906 million in the 2025-26 Estimated Outcome from the 2025-26 Budget is predominantly due to lower development costs payments; partially offset by lower than budgeted receipts from land sales.
  - The decrease of \$103.931 million in the 2026-27 Budget from the 2025-26 Estimated Outcome is predominantly due to higher development costs, higher national tax equivalents payments and higher dividend payments; partially offset by higher receipts from land sales.
- Current and Non-Current Inventories:

- The decrease of \$103.377 million in the 2025-26 Estimated Outcome from the 2025-26 Budget is predominantly due to lower than budgeted capitalised development costs payments.
- The increase of \$53.959 million in the 2026-27 Budget from the 2025-26 Estimated Outcome is due to expected higher capitalised development costs payments during the year, resulting in an increase in total inventory.
- National Tax Equivalent Payable:
  - The increase of \$19.536 million in the 2025-26 Estimated Outcome from the 2025-26 Budget is predominantly due to the lower than budgeted inventory balances at the end of the year, resulting in tax differences and a higher tax payable at the end of the reporting period.
  - The decrease of \$30.987 million in the 2026-27 Budget from the 2025-26 Estimated Outcome corresponds with higher inventory balances, leading to tax differences and subsequently reducing the tax liability at the end of the reporting period.
- Current and Non-Current Dividend Payable: The decrease of \$37.975 million in the 2025-26 Estimated Outcome from the 2025-26 Budget is predominantly due to lower than budgeted operating result for 2025-26, leading to a lower dividend liability at the end of the reporting period.
- Deferred Tax Liability: The decrease of \$30.947 million in the 2025-26 Estimated Outcome from the 2025-26 Budget and the increase of \$21.999 million in the 2026- 27 Budget from the 2025-26 Estimated Outcome are predominantly due to changes in the expected national tax equivalent payable in future periods.

### *Statement of Cash Flows*

Notes are not provided where significant variances are explained in the notes above.

- Development Costs:
  - The decrease of \$81.092 million in the 2025-26 Estimated Outcome from the 2025-26 Budget is primarily driven by lower development costs payment resulting from the deferral of the SLA and West Belconnen Joint Venture (WBJV) projects.
  - The increase of \$112.484 million in the 2026-27 Budget from the 2025-26 Estimated Outcome is primarily attributable to the expected expenditure related to Jacka 2, Kingston Arts Precinct and WBJV projects.
- National Tax Equivalent Payments: The increase of \$31.309 million in the 2026-27 Budget from the 2025-26 Estimated Outcome is primarily due to higher instalment payments, driven by increased forecast land revenue. This is because the SLA pays monthly instalments based on the previous month's total revenue.
- Proceeds from Borrowings: The decrease of \$69.000 million in the 2025-26 Estimated Outcome from the 2025-26 Budget and the increase of \$83.500 million in the 2026-27 Budget from the 2025-26 Estimated Outcome is attributable to the timing of the loan drawdown to support operational requirements.

- Repayment of Borrowings: The decrease of \$44.000 million in the 2025-26 Estimated Outcome from the 2025-26 Budget and the increase of \$58.500 million in the 2026-27 Budget from the 2025-26 Estimated Outcome reflects the ability of SLA to repay borrowings based on an assessment of its forecast cash balance.
- Payment of Dividends: The increase of \$47.017 million in the 2026-27 Budget from the 2025-26 Estimated Outcome reflect changes in the operating result. SLA pays the dividend in the following financial year.

### *Statement of Changes in Equity*

Significant variances are explained in the notes above.