



Australian Capital Territory

Budget 2019-20

Building for the future

Supplementary Budget Papers



GUIDE TO THE BUDGET PAPERS

STRUCTURE AND CONTENT OF THE 2019-20 BUDGET PAPERS

Supplementary Budget Papers

The purpose of the Supplementary Budget Papers is to provide revised financial statements for agencies that have additional appropriation amounts included in the Appropriation Bill 2019-2020 (No. 2).

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INTRODUCTION

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

The *Appropriation Bill 2019-2020 (No. 2)* provides additional funding to agencies in 2019-20 arising from a number of Government policy decisions and technical adjustments, the financial details of which can be found in the impacted agency's budget chapter in these Budget Papers. An initiative description for each new policy decision can be found in *New initiatives* (Chapter 2.3) of the 2019-20 Budget Review.

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works' re-profiling, the flow-on effect of the 2018-19 financial statements, and the impacts of the 2019-20 Budget Review.

IMPACT OF THE SUPPLEMENTARY APPROPRIATION BILL

This paper provides revised financial statements for agencies that have additional appropriation amounts included in the *Appropriation Bill 2019-2020 (No. 2) (The Bill)*. The total variation in appropriations resulting from this Bill is \$147.124 million, being:

Table 1: Impact of Appropriations for 2019-20

Description	Net Controlled Recurrent Payments \$'000	Capital Injection \$'000	Expenses on behalf of the Territory \$'000	Total \$'000
ACT LOCAL HOSPITAL NETWORK				
Supporting growing demand for health services	59,696			59,696
Sub Total	59,696	0	0	59,696
ACT HEALTH DIRECTORATE				
Transfer — Winnunga — from Expenses on Behalf of the Territory to Controlled Recurrent Payments	2,435			2,435
Better healthcare for a growing community – New facility for Winnunga Nimmityjah Aboriginal Health Service			7,700	7,700
Sub Total	2,435	0	7,700	10,135
CHIEF MINISTER, TREASURY AND ECONOMIC DEVELOPMENT DIRECTORATE				
An independent Worksafe ACT to better protect workers in the ACT	739			739
Cheaper Parking at Canberra Stadium	40			40
Cultural tourism hub at the Yarramundi Cultural Centre	100			100
Further work for a new Rectangular Canberra Stadium	200			200
Meeting future ACT Government accommodation needs	919	9,138		10,057
Modernising procurement practices	99			99
More support for the Out of Home Care system	75			75
Reducing fees for businesses	63			63
Shared Services Finance and Human Resources fixed cost contribution	106			106
Supporting tourism by strengthening Canberra's major event venues	3117			3117
Tax Reform Advisory Group	466			466
Sub Total	5,924	9,138	0	15,062

Description	Net Controlled Recurrent Payments \$'000	Capital Injection \$'000	Expenses on behalf of the Territory \$'000	Total \$'000
COMMUNITY SERVICES DIRECTORATE				
Building capacity in Child and Youth Protection Services	389			389
Cultural tourism hub at the Yarramundi Cultural Centre	173			173
Disability Justice Strategy	308			308
Improving and expanding online services	50	649		699
Increased support for the Bimberi Youth Justice Centre	555			555
More support for the Out of Home Care system	1,772			1,772
Shared Services Finance and Human Resources fixed cost contribution	-25			-25
Strengthening services for Aboriginal and Torres Strait Islander children and young people	670			670
Supporting the Reportable Conduct Scheme	215			215
Sub Total	4,107	649	0	4,756
EDUCATION DIRECTORATE				
Shared Services Finance and Human Resources fixed cost contribution	-16			-16
Supporting parents and schools through new engagement grants	400			400
Sub Total	384	0	0	384
ENVIRONMENT, PLANNING AND SUSTAINABLE DEVELOPMENT DIRECTORATE				
Building regulation reform – Stage 2	636			636
Combating Climate Change – Community Liaison Officer	111			111
Combating Climate Change – Minimum energy performance standards for rental properties	575			575
Combating Climate Change – Sustainable Energy Policy	648			648
Combating Climate Change – Updating the Territory Plan to support living infrastructure	46			46
Combating Climate Change – Zero Emissions Vehicles	202	272		474
Extra rangers to support Urban Wildlife	98			98
Improving water quality in Lake Tuggeranong	100	750		850
Protecting endangered species	20	21		41
Shared Services Finance and Human Resources fixed cost contribution	-17			-17
Simplifying the Territory Plan to deliver better outcomes	500			500
Supporting volunteers to undertake environmental conservation	171			171
Sub Total	3,090	1,043	0	4,133

Description	Net Controlled Recurrent Payments \$'000	Capital Injection \$'000	Expenses on behalf of the Territory \$'000	Total \$'000
JUSTICE AND COMMUNITY SAFETY DIRECTORATE				
Charter of Rights and additional support for victims of crime	215			215
Delivering a Family Liaison officer to assist families	38			38
Disability Justice Strategy	304		29	333
Improving access to restorative justice	63			63
Improving our justice system	270			270
Increasing opportunities for Aboriginal and Torres Strait Islander people involved with the justice system	74			74
Introducing a Parole Time Credit Scheme	128	300		428
Investigating Mobile Device Detection Cameras in the ACT	89			89
Strengthening bushfire preparedness	396	226		622
Supporting the Environmental Defender's Office	75			75
Supporting young people through the Public Advocate and Children and Young People Commissioner	128			128
Shared Services Fixed Charges Relating to Budget Review Initiatives	-12			-12
Remuneration Tribunal	182			182
Enhanced forensic medical services			715	715
Sub Total	1,950	526	744	3,220
MAJOR PROJECTS CANBERRA				
Learning from the first stage of light rail	88			88
Extending light rail to Woden – Delivering Stage 2A		31,400		31,400
Taking light rail to Woden – Raising London Circuit		2,500		2,500
Sub Total	88	33,900	0	33,988
PUBLIC TRUSTEE AND GUARDIAN				
Additional support for Guardianship Services	128			128
Sub Total	128	0	0	128

Description	Net Controlled Recurrent Payments \$'000	Capital Injection \$'000	Expenses on behalf of the Territory \$'000	Total \$'000
TRANSPORT CANBERRA AND CITY SERVICES DIRECTORATE				
Kerbside Bulky Waste Collection	490			490
Light Rail additional services and safety infrastructure enhancements	330			330
More bus drivers for weekend services	1,483	100		1,583
New Woden bus depot – stage 2	900	1,000		1,900
Shared Services Finance and Human Resources fixed cost contribution	-4			-4
Improving and expanding online services		2,970		2,970
Improving Tharwa Drive and Nudurr Drive		100		100
Light Rail additional services and safety infrastructure enhancements		740		740
Modernising ACT's public transport network ticketing systems		7,513		7,513
Sub Total	3,199	12,423	0	15,622
Total – Appropriation Bill 2019-2020 (No. 2)	81,001	57,679	8,444	147,124

ACT HEALTH DIRECTORATE

Table 2: Revised Output Classes

	Total Cost			Controlled Recurrent Payments		
	2019-20		2019-20	2019-20		2019-20
	Original Budget	Variation	Revised Budget	Original Budget	Variation	Revised Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Output Class 1:						
Public Health Services						
Improved Hospital Services	59,240	1,492	60,732	48,162	1,525	49,687
Healthy Communities	75,635	-9	75,626	64,216	25	64,241
Mentally Healthy Communities	55,107	-9	55,098	45,868	25	45,893
Continuous Improvement of the ACT Public Health System	84,948	-9	84,939	71,095	25	71,120
Total	274,930	1,465	276,395	229,341	1,600	230,941

Accountability Indicators

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

Changes to Appropriation

Table 3: Changes to appropriation – Controlled Recurrent Payments

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	229,341	235,456	237,471	239,049
2nd Appropriation				
Transfer — Winnunga — from Expenses on Behalf of the Territory to Controlled Recurrent Payments	2,435	0	0	0
FMA Section 16B Rollovers from 2018-19				
Better healthcare for a growing community — Surgical Procedures, Interventional Radiology and Emergency Centre (SPIRE)	1,500	0	0	0
Technical Adjustments				
Revised Indexation Parameters	0	0	0	-319
Transfer — ACT Strategic Priorities for Aboriginal and Torres Strait Islander — to CHS	0	-180	-180	-180
Transfer — Capacity Building for Mental Health Carers — to Canberra Health Services	0	-231	0	0
Transfer — Expansion of ACT Eating Disorder Services — to Canberra Health Services	0	-442	-683	-683
Transfer — Ministerial and Government Services staff — to Canberra Health Services	0	-207	-212	-217
Workers Compensation	-2,335	-2,335	-2,335	-2,335
2019-20 Revised Budget	230,941	232,061	234,061	235,315

Table 4: Changes to appropriation – Expenses on Behalf of the Territory

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	12,182	8,623	932	957
2nd Appropriation				
Better healthcare for a growing community – New facility for Winnunga Nimmityjah Aboriginal Health Service	7,700	-7,700	0	0
Technical Adjustments				
Better Infrastructure Fund Indexation	0	-1	-1	-3
Transfer — Winnunga — from Expenses on Behalf of the Territory to Controlled Recurrent Payments	-2,435	0	0	0
2019-20 Revised Budget	17,447	922	931	954

Table 5: Changes to appropriation – Capital Injection

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	83,368	58,787	38,054	16,380
Technical Adjustments				
Section 16 Transfer — Centenary Hospital — to Canberra Health Services	-65,700	-30,000	-10,550	0
Section 16 Transfer — University of Canberra Hospital ICP Projects — from Canberra Health Services	5,178	0	0	0
Transfer — Better Infrastructure Funds Transfer — from Canberra Health Services	0	457	466	478
2019-20 Revised Budget	22,846	29,244	27,970	16,858

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2018-19 financial statements and the impacts of the 2019-20 Budget Review and the *Appropriation Bill 2019-2020 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 6: ACT Health Directorate: Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
229,341	Controlled Recurrent Payments	230,941	232,061	234,061	235,315
9,001	User Charges	9,001	9,432	9,887	10,453
10,176	Resources Received Free of Charge	10,176	10,430	10,691	10,958
5,364	Other Revenue	5,364	3,960	4,059	4,161
253,882	Total Revenue	255,482	255,883	258,698	260,887
Expenses					
74,719	Employee Expenses	73,749	73,857	74,545	74,904
12,420	Superannuation Expenses	10,920	11,350	11,294	11,495
97,377	Supplies and Services	98,877	103,320	104,160	106,187
24,503	Depreciation and Amortisation	24,503	25,787	31,125	36,346
63,975	Grants and Purchased Services	66,410	64,555	65,902	65,501
2	Borrowing Costs	2	2	2	2
1,934	Other Expenses	1,934	1,982	2,031	2,082
274,930	Total Expenses	276,395	280,853	289,059	296,517
-21,048	Operating Result from Ordinary Activities	-20,913	-24,970	-30,361	-35,630
-21,048	Operating Result	-20,913	-24,970	-30,361	-35,630

Table 7: ACT Health Directorate: Revised Balance Sheet

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
Current Assets					
3,736	Cash and Cash Equivalents	4,751	4,553	4,347	4,137
3,270	Receivables	3,572	3,654	3,738	3,824
954	Other Assets	710	745	780	815
7,960	Total Current Assets	9,033	8,952	8,865	8,776
Non Current Assets					
80,086	Property, Plant and Equipment	64,167	62,467	63,276	58,977
140,614	Intangible Assets	63,225	66,646	65,409	52,947
82,750	Capital Works in Progress	10,537	15,000	15,000	15,000
9,241	Other Assets	7,985	7,985	7,985	7,985
312,691	Total Non Current Assets	145,914	152,098	151,670	134,909
320,651	TOTAL ASSETS	154,947	161,050	160,535	143,685
Current Liabilities					
4,809	Payables	19,791	19,910	20,033	20,161
55	Finance Leases	55	110	165	220
22,890	Employee Benefits	24,742	26,885	29,085	31,341
0	Other Provisions	1,370	1,370	1,370	1,370
0	Other Liabilities	1,170	1,170	1,170	1,170
27,754	Total Current Liabilities	47,128	49,445	51,823	54,262
Non Current Liabilities					
19	Finance Leases	19	38	57	76
1,276	Employee Benefits	1,206	1,237	1,269	1,302
102	Other Provisions	104	104	104	104
13,397	Other Liabilities	12,655	12,117	11,564	10,995
14,794	Total Non Current Liabilities	13,984	13,496	12,994	12,477
42,548	TOTAL LIABILITIES	61,112	62,941	64,817	66,739
278,103	NET ASSETS	93,835	98,109	95,718	76,946
REPRESENTED BY FUNDS EMPLOYED					
278,103	Accumulated Funds	88,108	92,382	89,991	71,219
0	Asset Revaluation Surplus	5,727	5,727	5,727	5,727
278,103	TOTAL FUNDS EMPLOYED	93,835	98,109	95,718	76,946

Table 8: ACT Health Directorate: Revised Statement of Changes in Equity

Budget as at 30/6/20	Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000	\$'000	\$'000	\$'000	\$'000
Opening Equity				
215,783	86,175	88,108	92,382	89,991
0	5,727	5,727	5,727	5,727
215,783	91,902	93,835	98,109	95,718
Balance at the Start of the Reporting Period				
Comprehensive Income				
-21,048	-20,913	-24,970	-30,361	-35,630
-21,048	-20,913	-24,970	-30,361	-35,630
Total Comprehensive Income				
Transactions Involving Owners Affecting Accumulated Funds				
83,368	22,846	29,244	27,970	16,858
83,368	22,846	29,244	27,970	16,858
Total Transactions Involving Owners Affecting Accumulated Funds				
Closing Equity				
278,103	88,108	92,382	89,991	71,219
0	5,727	5,727	5,727	5,727
278,103	93,835	98,109	95,718	76,946
Balance at the end of the Reporting Period				

Table 9: ACT Health Directorate: Revised Cash Flow Statement

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
229,341	Controlled Recurrent Payments	230,941	232,061	234,061	235,315
9,001	User Charges	9,001	9,432	9,887	10,453
5,367	Other	14,195	12,764	13,082	13,411
243,709	Operating Receipts	254,137	254,257	257,030	259,179
Payments					
73,054	Employee	72,219	72,223	72,865	73,181
12,420	Superannuation	10,920	11,350	11,294	11,495
87,298	Supplies and Services	88,798	92,890	93,469	95,229
63,975	Grants and Purchased Services	66,410	64,555	65,902	65,501
2	Interest Expenses	2	2	2	2
1,934	Other	10,762	10,782	11,051	11,328
238,683	Operating Payments	249,111	251,802	254,583	256,736
5,026	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	5,026	2,455	2,447	2,443
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
89,032	Purchase of Property, Plant and Equipment	28,510	31,842	30,568	19,456
89,032	Investing Payments	28,510	31,842	30,568	19,456
-89,032	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-28,510	-31,842	-30,568	-19,456
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
83,368	Capital Injections	22,846	29,244	27,970	16,858
83,368	Financing Receipts	22,846	29,244	27,970	16,858
Payments					
55	Repayment of Finance Lease Liabilities	55	55	55	55
55	Financing Payments	55	55	55	55
83,313	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	22,791	29,189	27,915	16,803
-693	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	-693	-198	-206	-210
4,429	CASH AT THE BEGINNING OF REPORTING PERIOD	5,444	4,751	4,553	4,347
3,736	CASH AT THE END OF REPORTING PERIOD	4,751	4,553	4,347	4,137

Financial Statements – Territorial (GGS)

Table 10: ACT Health Directorate: Revised Statement of Income and Expenses on behalf of the Territory

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
12,182	Payment for Expenses on Behalf of the Territory	17,447	922	931	954
1,474	Taxes, Fees and Fines	1,474	1,532	1,578	1,617
13,656	Total Revenue	18,921	2,454	2,509	2,571
Expenses					
12,182	Grants and Purchased Services	17,447	922	931	954
1,474	Transfer Expenses	1,474	1,532	1,578	1,617
13,656	Total Expenses	18,921	2,454	2,509	2,571
0	Operating Result	0	0	0	0

Table 11: ACT Health Directorate: Revised Statement of Assets and Liabilities on behalf of the Territory

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
	Current Assets				
1,089	Cash and Cash Equivalents	456	456	456	456
1,578	Receivables	27	27	27	27
2,667	Total Current Assets	483	483	483	483
2,667	TOTAL ASSETS	483	483	483	483
	Liabilities				
300	Payables	313	313	313	313
300	Total Current Liabilities	313	313	313	313
300	TOTAL LIABILITIES	313	313	313	313
2,367	NET ASSETS	170	170	170	170
	REPRESENTED BY FUNDS EMPLOYED				
2,367	Accumulated Funds	170	170	170	170
2,367	TOTAL FUNDS EMPLOYED	170	170	170	170

Table 12: ACT Health: Revised Statement of Changes in Equity on behalf of the Territory

Budget as at 30/6/20	Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000	\$'000	\$'000	\$'000	\$'000
Opening Equity				
2,367	Opening Accumulated Funds	170	170	170
2,367	Balance at the Start of the Reporting Period	170	170	170
Closing Equity				
2,367	Closing Accumulated Funds	170	170	170
2,367	Balance at the end of the Reporting Period	170	170	170

Table 13: ACT Health Directorate: Revised Cash Flow Statement on behalf of the Territory

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
12,182	Payment for Expenses on Behalf of the Territory	17,447	922	931	954
1,474	Taxes, Fees and Fines	1,474	1,532	1,578	1,617
1,218	Other	1,745	92	93	95
14,874	Operating Receipts	20,666	2,546	2,602	2,666
Payments					
12,182	Grants and Purchased Services	17,447	922	931	954
1,474	Transfer of Territory Receipts to the ACT Government	1,474	1,532	1,578	1,617
1,218	Other	1,745	92	93	95
14,874	Operating Payments	20,666	2,546	2,602	2,666
0	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	0	0	0	0
0	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	0	0	0	0
1,089	CASH AT THE BEGINNING OF REPORTING PERIOD	456	456	456	456
1,089	CASH AT THE END OF REPORTING PERIOD	456	456	456	456

ACT LOCAL HOSPITAL NETWORK

Table 14: Revised Output Classes

	Total Cost			Controlled Recurrent Payments		
	2019-20		2019-20	2019-20		2019-20
	Original Budget	Variation	Revised Budget	Original Budget	Variation	Revised Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Output Class 1:						
ACT Local Hospital Network						
ACT Local Hospital Network	1,305,623	62,031	1,367,654	771,178	62,031	833,209
Total	1,305,623	62,031	1,367,654	771,178	62,031	833,209

Accountability Indicators

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

Changes to Appropriation

Table 15: Changes to appropriation – Controlled Recurrent Payments

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	771,178	785,961	798,551	786,369
2nd Appropriation				
Supporting growing demand for health services	59,696	0	0	0
Technical Adjustments				
Transfer – Capacity Building for Mental Health Carers – from ACT Health Directorate	0	231	0	0
Transfer – Comcare premium to Calvary – from ACT Health Directorate	2,335	2,335	2,335	2,335
Transfer – Delivering the ACT Strategic Priorities for Aboriginal and Torres Strait Islander – from ACT Health Directorate	0	180	180	180
Transfer – Expansion of ACT Eating Disorder Services – from ACT Health Directorate	0	442	683	683
Transfer – Ministerial and Government Services Staff – from ACT Health Directorate	0	207	212	217
2019-20 Revised Budget	833,209	789,356	801,961	789,784

Financial Statements – Controlled (GGS)

Table 16: ACT Local Hospital Network: Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
771,178	Controlled Recurrent Payments	833,209	789,356	801,961	789,784
110,619	User Charges	110,619	113,385	116,219	119,124
423,826	Grants	423,826	451,293	480,544	511,779
1,305,623	Total Revenue	1,367,654	1,354,034	1,398,724	1,420,687
Expenses					
1,298,441	Grants and Purchased Services	1,360,472	1,346,467	1,390,748	1,412,193
7,182	Payments to ACT Government Agencies	7,182	7,567	7,976	8,494
1,305,623	Total Expenses	1,367,654	1,354,034	1,398,724	1,420,687
0	Operating Result	0	0	0	0

Table 17: ACT Local Hospital Network: Revised Balance Sheet

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
	Current Assets				
500	Cash and Cash Equivalents	0	0	0	0
34,887	Receivables	56,537	56,537	56,537	56,537
35,387	Total Current Assets	56,537	56,537	56,537	56,537
35,387	TOTAL ASSETS	56,537	56,537	56,537	56,537
	Liabilities				
15,606	Payables	41,629	41,629	41,629	41,629
15,606	Total Current Liabilities	41,629	41,629	41,629	41,629
15,606	TOTAL LIABILITIES	41,629	41,629	41,629	41,629
19,781	NET ASSETS	14,908	14,908	14,908	14,908
	REPRESENTED BY FUNDS EMPLOYED				
19,781	Accumulated Funds	14,908	14,908	14,908	14,908
19,781	TOTAL FUNDS EMPLOYED	14,908	14,908	14,908	14,908

Table 18: ACT Local Hospital Network: Revised Statement of Changes in Equity

Budget as at 30/6/20	Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000	\$'000	\$'000	\$'000	\$'000
Opening Equity				
19,781	Opening Accumulated Funds	14,908	14,908	14,908
19,781	Balance at the Start of the Reporting Period	14,908	14,908	14,908
Closing Equity				
19,781	Closing Accumulated Funds	14,908	14,908	14,908
19,781	Balance at the end of the Reporting Period	14,908	14,908	14,908

Table 19: ACT Local Hospital Network: Revised Cash Flow Statement

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
771,178	Controlled Recurrent Payments	833,209	789,356	801,961	789,784
110,619	User Charges	110,619	113,385	116,219	119,124
423,826	Grants	423,826	451,293	480,544	511,779
21,994	Other	21,994	21,994	22,544	22,544
1,327,617	Operating Receipts	1,389,648	1,376,028	1,421,268	1,443,231
Payments					
1,305,623	Grants and Purchased Services	1,367,654	1,354,034	1,398,724	1,420,687
21,994	Other	21,994	21,994	22,544	22,544
1,327,617	Operating Payments	1,389,648	1,376,028	1,421,268	1,443,231
0	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	0	0	0	0
0	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	0	0	0	0
500	CASH AT THE BEGINNING OF REPORTING PERIOD	0	0	0	0
500	CASH AT THE END OF REPORTING PERIOD	0	0	0	0

CANBERRA HEALTH SERVICES

Table 20: Revised Output Classes

	Total Cost			Controlled Recurrent Payments		
	2019-20		2019-20	2019-20		2019-20
	Original Budget	Variation	Revised Budget	Original Budget	Variation	Revised Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Output Class 1:						
Health and Community Care						
Acute Services	801,193	81,804	882,997	0	0	0
Mental Health, Justice Health and Alcohol and Drug Services	165,685	24,673	190,358	0	0	0
Cancer Services	77,970	6,868	84,838	0	0	0
Subacute and Community Services	179,858	27,944	207,802	0	0	0
Total	1,224,706	141,289	1,365,995	0	0	0

Accountability Indicators

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

Changes to Appropriation

Table 21: Changes to appropriation – Capital Injections, Controlled

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	69,965	58,252	10,847	7,078
Budget Technical Adjustments				
Better Infrastructure Fund Indexation	0	2	25	25
Section 16 Transfer — Expanding the Centenary Hospital for Women and Children - from ACT Health Directorate	5,500	30,000	10,550	0
Section 16 Transfer — University of Canberra ICP Projects — to ACT Health Directorate	-2,338	0	0	0
Transfer — Better Infrastructure Fund — to ACT Health Directorate	0	-457	-466	-478
2019-20 Revised Budget	73,127	87,797	20,956	6,625

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2018-19 financial statements and the impacts of the 2019-20 Budget Review and the *Appropriation Bill 2019-2020 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 22: Canberra Health Services: Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
	Revenue				
1,158,567	User Charges	1,232,411	1,188,773	1,229,100	1,248,408
4,659	Grants	4,659	4,775	4,894	5,016
195	Interest	195	199	204	207
2,097	Resources Received Free of Charge	71,157	72,943	74,707	76,569
14,528	Other Revenue	14,528	15,760	16,083	16,436
1,180,046	Total Revenue	1,322,950	1,282,450	1,324,988	1,346,636
	Gains				
1,042	Other Gains	1,042	1,068	1,095	1,122
1,042	Total Gains	1,042	1,068	1,095	1,122
1,181,088	Total Income	1,323,992	1,283,518	1,326,083	1,347,758
	Expenses				
742,095	Employee Expenses	773,734	769,125	793,743	803,374
101,832	Superannuation Expenses	105,002	103,072	104,759	105,820
315,579	Supplies and Services	422,060	394,929	403,180	413,908
32,375	Depreciation and Amortisation	32,375	33,247	35,795	37,568
16,766	Grants and Purchased Services	16,766	17,185	17,614	18,055
9,877	Cost of Goods Sold	9,877	10,125	10,377	10,636
479	Borrowing Costs	479	479	490	490
5,703	Other Expenses	5,703	5,850	5,999	6,045
1,224,706	Total Expenses	1,365,996	1,334,012	1,371,957	1,395,896
-43,618	Operating Result	-42,004	-50,494	-45,874	-48,138
-43,618	Total Comprehensive Income	-42,004	-50,494	-45,874	-48,138

Table 23: Canberra Health Services: Revised Balance Sheet

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
Current Assets					
47,878	Cash and Cash Equivalents	35,979	29,689	31,107	32,529
29,443	Receivables	44,836	45,846	46,854	47,860
7,284	Inventories	7,617	7,817	8,017	8,217
4,917	Other Assets	4,421	4,486	4,551	4,616
89,522	Total Current Assets	92,853	87,838	90,529	93,222
Non Current Assets					
1,164,990	Property, Plant and Equipment	1,206,639	1,284,289	1,320,573	1,293,608
0	Intangible Assets	-2,338	-2,338	-2,338	-2,338
14,375	Capital Works in Progress	56,867	43,845	2,800	8,900
1,669	Other Assets	0	0	0	0
1,181,034	Total Non Current Assets	1,261,168	1,325,796	1,321,035	1,300,170
1,270,556	TOTAL ASSETS	1,354,021	1,413,634	1,411,564	1,393,392
Current Liabilities					
46,391	Payables	71,442	72,722	74,552	76,393
425	Interest-Bearing Liabilities	470	470	470	470
686	Finance Leases	686	1,372	2,058	2,744
256,413	Employee Benefits	258,165	275,472	293,273	311,557
0	Other Provisions	12,267	12,267	12,267	12,267
8,927	Other Liabilities	1,121	1,860	2,060	2,260
312,842	Total Current Liabilities	344,151	364,163	384,680	405,691
Non Current Liabilities					
2,069	Interest-Bearing Liabilities	1,579	1,579	1,579	1,579
365	Finance Leases	365	730	1,095	1,460
18,123	Employee Benefits	17,104	19,037	21,003	22,968
91	Other Provisions	91	91	91	91
20,648	Total Non Current Liabilities	19,139	21,437	23,768	26,098
333,490	TOTAL LIABILITIES	363,290	385,600	408,448	431,789
937,066	NET ASSETS	990,731	1,028,034	1,003,116	961,603
REPRESENTED BY FUNDS EMPLOYED					
806,902	Accumulated Funds	866,294	903,597	878,679	837,166
130,164	Asset Revaluation Surplus	124,437	124,437	124,437	124,437
937,066	TOTAL FUNDS EMPLOYED	990,731	1,028,034	1,003,116	961,603

Table 24: Canberra Health Services: Revised Statement of Changes in Equity

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
	Opening Equity				
780,555	Opening Accumulated Funds	835,171	866,294	903,597	878,679
130,164	Opening Asset Revaluation Reserve	124,437	124,437	124,437	124,437
910,719	Balance at the Start of the Reporting Period	959,608	990,731	1,028,034	1,003,116
	Comprehensive Income				
-43,618	Operating Result – Including Economic Flows	-42,004	-50,494	-45,874	-48,138
-43,618	Total Comprehensive Income	-42,004	-50,494	-45,874	-48,138
0	Total Movement in Reserves	0	0	0	0
	Transactions Involving Owners Affecting Accumulated Funds				
69,965	Capital Injections	73,127	87,797	20,956	6,625
69,965	Total Transactions Involving Owners Affecting Accumulated Funds	73,127	87,797	20,956	6,625
	Closing Equity				
806,902	Closing Accumulated Funds	866,294	903,597	878,679	837,166
130,164	Closing Asset Revaluation Reserve	124,437	124,437	124,437	124,437
937,066	Balance at the end of the Reporting Period	990,731	1,028,034	1,003,116	961,603

Table 25: Canberra Health Services: Revised Cash Flow Statement

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
1,154,259	User Charges	1,228,103	1,184,414	1,224,698	1,244,006
4,659	Grants	4,659	4,775	4,894	5,016
195	Interest Received	195	199	204	207
73,607	Other	73,607	76,244	77,998	78,377
1,232,720	Operating Receipts	1,306,564	1,265,632	1,307,794	1,327,606
Payments					
727,446	Employee	760,699	753,731	777,810	786,945
97,417	Superannuation	100,587	98,657	100,344	101,405
316,524	Supplies and Services	353,945	324,978	331,525	340,391
16,766	Grants and Purchased Services	16,766	17,287	17,739	18,180
504	Interest Expense	504	504	515	515
9,877	Related to Cost of Goods Sold	9,877	10,125	10,377	10,636
56,188	Other	56,188	57,614	59,063	59,109
1,224,722	Operating Payments	1,298,566	1,262,896	1,297,373	1,317,181
7,998	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	7,998	2,736	10,421	10,425
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
78,298	Purchase of Property, Plant and Equipment	81,460	96,128	29,264	14,933
78,298	Investing Payments	81,460	96,128	29,264	14,933
-78,298	NET CASH INFLOW/-OUTFLOW FROM INVESTING ACTIVITIES	-81,460	-96,128	-29,264	-14,933
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
69,965	Capital Injections	73,127	87,797	20,956	6,625
69,965	Financing Receipts	73,127	87,797	20,956	6,625
Payments					
695	Repayment of Finance Lease Liabilities	695	695	695	695
695	Financing Payments	695	695	695	695
69,270	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	72,432	87,102	20,261	5,930
-1,030	NET INCREASE/-DECREASE IN CASH AND CASH EQUIVALENTS	-1,030	-6,290	1,418	1,422
48,908	CASH AT THE BEGINNING OF REPORTING PERIOD	37,009	35,979	29,689	31,107
47,878	CASH AT THE END OF REPORTING PERIOD	35,979	29,689	31,107	32,529

CHIEF MINISTER, TREASURY AND ECONOMIC DEVELOPMENT DIRECTORATE

Table 26: Revised Output Classes

	Total Cost			Controlled Recurrent Payments		
	2019-20 Original Budget \$'000	Variation \$'000	2019-20 Revised Budget \$'000	2019-20 Original Budget \$'000	Variation \$'000	2019-20 Revised Budget \$'000
	Output Class 1:					
Government Strategy						
Government Policy and Reform	13,793	-15	13,778	12,897	0	12,897
Workforce Capability and Governance	11,613	470	12,083	7,815	0	7,815
Coordinated Communications and Community Engagement	7,828	-6	7,822	7,598	0	7,598
Digital Strategy	8,044	-4	8,040	4,231	0	4,231
Total	41,278	445	41,723	32,541	0	32,541
Output Class 2:						
Access Canberra						
Access Canberra	110,602	18	110,620	90,971	19	90,990
Total	110,602	18	110,620	90,971	19	90,990
Output Class 3:						
Economic Development						
Innovation, Industry and Investment	18,582	-6	18,576	17,602	0	17,602
VisitCanberra	12,934	95	13,029	12,046	100	12,146
Sport and Recreation	16,675	-6	16,669	15,757	0	15,757
Events	12,005	-2	12,003	10,262	0	10,262
Arts Engagement	16,667	-4	16,663	14,338	0	14,338
Higher Education, Training and Research	39,207	90	39,297	37,317	98	37,415
Total	116,070	167	116,237	107,322	198	107,520
Output Class 4:						
Financial and Economic Management						
Economic Management	9,306	452	9,758	9,067	466	9,533
Financial Management	16,469	62	16,531	14,496	75	14,571
Total	25,775	514	26,289	23,563	541	24,104

	Total Cost			Controlled Recurrent Payments		
	2019-20		2019-20	2019-20		2019-20
	Original Budget \$'000	Variation \$'000	Revised Budget \$'000	Original Budget \$'000	Variation \$'000	Revised Budget \$'000
Output Class 5:						
Workforce Injury Management and Industrial Relations Policy						
Workforce Injury Management and Industrial Relations Policy	12,648	733	13,381	8,668	739	9,407
Total	12,648	733	13,381	8,668	739	9,407
Output Class 6:						
Revenue Management						
Revenue Management	28,069	-22	28,047	20,979	0	20,979
Total	28,069	-22	28,047	20,979	0	20,979
Output Class 7:						
Shared Services						
Shared Services	219,058	127	219,185	60,614	291	60,905
Total	219,058	127	219,185	60,614	291	60,905
Output Class 8:						
Infrastructure Finance and Procurement						
Infrastructure Finance	26,298	-20,383	5,915	7,496	0	7,496
Goods and Services Procurement	6,003	93	6,096	484	99	583
Total	32,301	-20,290	12,011	7,980	99	8,079
Output Class 9:						
Property Services and Venues						
Property Services	142,094	716	142,810	17,516	734	18,250
Venues	27,103	4,389	31,492	8,667	3,357	12,024
Total	169,197	5,105	174,302	26,183	4,091	30,274

Accountability Indicators

Table 27: Accountability Indicators

Output Class 8 Infrastructure Finance and Procurement ¹ Output 8.1: Infrastructure Finance ²	2019-20 Published Targets	2019-20 Revised Targets
b. Proportion of relevant projects supported by Infrastructure Finance and Capital Works that have had WHS audits performed in accordance with the Active Certification Audit Program	>90%	N/A ³
c. Capital Works Projects		
- Percentage of Construction Projects Completed on Budget	>85%	N/A ³
- Percentage of Construction Projects Completed on Time	>85%	N/A ³
- Percentage of contracts awarded to prequalified contractors/consultants	>95%	N/A ³
d. Proportion of relevant contracts managed by Procurement that include the requirement for the contractor to hold IRE Certification Assessments of Unsolicited Proposals completed within the prescribed timescales	>90%	N/A ³

1. This Output Class has been renamed and was previously Output 8 Infrastructure Finance, Capital Works and Procurement. This reflects the transfer of the whole of government capital works function from the Chief Minister, Treasury and Economic Development Directorate to Major Projects Canberra.
2. This Output has been renamed and was previously Output 8.1 Infrastructure Finance and Capital Works. This reflects the transfer of the whole of government capital works function from the Chief Minister, Treasury and Economic Development Directorate to Major Projects Canberra.
3. The revised targets to accountability indicators reflect the transfer of the whole of government capital works function from the Chief Minister, Treasury and Economic Development Directorate to Major Projects Canberra.

Reworded Output Description:

Output 8.1: Infrastructure Finance

Infrastructure Finance provides advice to government on major infrastructure projects.

The key outputs to be delivered include:

- supporting and advising on Public Private Partnership (PPP) transactions, including procurement;
- providing whole-of-life project transaction support; and
- providing commercial support on the assessment of unsolicited proposals.

Accountability Indicators

Table 28: Accountability Indicators

Output Class 9: Property Services Output 9.2: Venues	2019-20 Published Targets	2019-20 Revised Targets
a. Number of Major Events at		
- Manuka Oval ¹	8	16

1. The Revised Target for 2019-20 has been increased to reflect additional cricket events at Manuka Oval, including both men’s and women’s matches. The expected increase in content is a result of continued collaboration with Cricket Australia and Cricket NSW.

Changes to Appropriation

Table 29: Changes to appropriation – Controlled Recurrent Payments

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	378,821	358,987	348,194	340,890
2nd Appropriation				
An independent Worksafe ACT to better protect workers in the ACT	739	2,570	2,631	2,661
Cheaper Parking at Canberra Stadium	40	40	40	40
Cultural tourism hub at the Yarramundi Cultural Centre	100	0	0	0
Further work for a new Rectangular Canberra Stadium	200	0	0	0
Meeting future ACT Government accommodation needs	919	0	0	0
Modernising procurement practices	99	0	0	0
More support for the Out of Home Care system	75	150	0	0
Reducing fees for businesses	63	153	156	160
Shared Services Finance and Human Resources fixed cost contribution	106	192	167	169
Supporting tourism by strengthening Canberra's major event venues	3,117	3,116	2,987	3,024
Tax Reform Advisory Group	466	0	0	0
Policy Decisions				
Mobile Device Detection Cameras	0	70	0	0
Technical Adjustments				
Commonwealth Grants – National Skills and Workforce Development SPP	98	-51	-68	-76
More jobs for our growing city – Delivering the Kingston Arts Precinct	0	-10	947	1,453
Revised Indexation Parameters	0	-644	-802	-712
Revised Superannuation Parameters	0	240	126	-266
Savings – Building a better city – Civic and Dickson office accommodation	-44	-1,215	-1,530	-1,615
2019-20 Revised Budget	384,799	363,598	352,848	345,728

Table 30: Changes to appropriation – Expenses on Behalf of the Territory

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	72,309	73,842	75,882	77,064
Policy Decisions				
Lowering the eligibility age for the Seniors Card	0	216	336	348
Technical Adjustments				
Act of Grace Funding	5	0	0	0
2019-20 Revised Budget	72,314	74,058	76,218	77,412

Table 31: Changes to appropriation – Capital Injections, Controlled

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	130,964	76,440	29,434	11,687
2nd Appropriation				
Meeting future ACT Government accommodation needs	9,138	0	0	0
FMA Section 16B Rollovers from 2018-19				
Better Infrastructure Fund	1,147	0	0	0
2019-20 Revised Budget	141,249	76,440	29,434	11,687

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2018-19 financial statements and the impacts of the 2019-20 Budget Review and the *Appropriation Bill 2019-2020 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 32: Chief Minister, Treasury and Economic Development Directorate: Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
378,821	Controlled Recurrent Payments	384,799	363,598	352,848	345,728
239	Taxes, Fees and Fines	239	239	239	239
258,989	User Charges	240,710	249,740	256,179	263,048
1,518	Interest	1,518	1,467	1,418	1,349
4,251	Resources Received Free of Charge	3,885	4,053	4,057	4,058
4,378	Other Revenue	5,617	5,854	6,013	6,176
648,196	Total Revenue	636,768	624,951	620,754	620,598
Gains					
46	Other Gains	46	47	48	78,000
46	Total Gains	46	47	48	78,000
648,242	Total Income	636,814	624,998	620,802	698,598
Expenses					
246,225	Employee Expenses	232,161	234,404	237,119	239,145
41,265	Superannuation Expenses	40,017	41,873	42,644	42,864
238,454	Supplies and Services	241,730	228,321	219,849	221,322
92,712	Depreciation and Amortisation	91,406	101,848	107,091	107,237
69,936	Grants and Purchased Services	70,039	58,557	54,526	48,874
8,643	Borrowing Costs	8,643	16,982	18,280	17,609
8,859	Other Expenses	8,859	9,283	1,700	1,749
1,110	Transfer Expenses	1,110	1,108	1,108	1,108
707,204	Total Expenses	693,965	692,376	682,317	679,908
-58,962	Operating Result	-57,151	-67,378	-61,515	18,690
Other Comprehensive Income					
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>					
-29,839	Net Effect of a Change in Accounting Policy	-29,839	0	0	0
-29,839	Total Other Comprehensive Income	-29,839	0	0	0
-88,801	Total Comprehensive Income	-86,990	-67,378	-61,515	18,690

Table 33: Chief Minister, Treasury and Economic Development Directorate: Revised Balance Sheet

Budget as at 30/6/20 \$'000		Revised Budget as at 30/6/20 \$'000	Estimate as at 30/6/21 \$'000	Estimate as at 30/6/22 \$'000	Estimate as at 30/6/23 \$'000
Current Assets					
53,318	Cash and Cash Equivalents	68,396	69,374	74,613	80,115
38,972	Receivables	22,837	24,372	24,862	25,352
3,440	Inventories	4,023	4,024	4,025	4,026
15,824	Other Assets	9,246	9,902	10,558	11,214
111,554	Total Current Assets	104,502	107,672	114,058	120,707
Non Current Assets					
58,112	Receivables	58,495	54,995	51,495	47,995
1,194,866	Property, Plant and Equipment	1,175,947	1,415,375	1,467,320	1,493,550
5,410	Investment Properties	7,920	7,920	7,920	7,920
116,975	Intangible Assets	108,458	120,941	104,422	90,381
153,516	Capital Works in Progress	132,568	129,443	31,491	16,231
1,214	Other Assets	849	849	849	849
1,530,093	Total Non Current Assets	1,484,237	1,729,523	1,663,497	1,656,926
1,641,647	TOTAL ASSETS	1,588,739	1,837,195	1,777,555	1,777,633
Current Liabilities					
65,260	Payables	64,709	67,593	70,067	73,051
11,189	Interest-Bearing Liabilities	2,664	3,678	3,687	3,701
22,286	Finance Leases	22,286	21,374	23,079	24,808
88,306	Employee Benefits	83,788	89,570	95,558	101,611
2,273	Other Provisions	3,001	3,001	3,001	3,001
12,569	Other Liabilities	11,206	11,841	12,476	13,111
201,883	Total Current Liabilities	187,654	197,057	207,868	219,283
Non Current Liabilities					
59,979	Interest-Bearing Liabilities	59,935	56,243	52,542	48,827
350,569	Finance Leases	350,569	595,485	573,752	549,689
5,254	Employee Benefits	5,233	5,526	5,823	6,120
1,426	Other Provisions	2,106	2,106	2,106	2,106
0	Other Liabilities	178	178	178	178
417,228	Total Non Current Liabilities	418,021	659,538	634,401	606,920
619,111	TOTAL LIABILITIES	605,675	856,595	842,269	826,203
1,022,536	NET ASSETS	983,064	980,600	935,286	951,430
REPRESENTED BY FUNDS EMPLOYED					
783,860	Accumulated Funds	687,241	684,777	639,463	655,607
238,676	Asset Revaluation Surplus	295,823	295,823	295,823	295,823
1,022,536	TOTAL FUNDS EMPLOYED	983,064	980,600	935,286	951,430

Table 34: Chief Minister, Treasury and Economic Development Directorate: Revised Statement of Changes in Equity

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
	Opening Equity				
753,811	Opening Accumulated Funds	635,352	687,241	684,777	639,463
238,676	Opening Asset Revaluation Reserve	295,823	295,823	295,823	295,823
992,487	Balance at the Start of the Reporting Period	931,175	983,064	980,600	935,286
	Comprehensive Income				
-29,839	Net Effect of Change in Accounting Policy	-29,839	0	0	0
-58,962	Operating Result - Including Economic Flows	-57,151	-67,378	-61,515	18,690
-88,801	Total Comprehensive Income	-86,990	-67,378	-61,515	18,690
0	Total Movement in Reserves	0	0	0	0
	Transactions Involving Owners Affecting Accumulated Funds				
130,964	Capital Injections	141,249	76,440	29,434	11,687
-5,567	Capital Distributions to Government	-5,567	-5,739	-7,507	-8,374
-2,939	Inc/Dec in Net Assets due to Admin Restructure	6,805	0	0	0
-3,608	Dividend Approved	-3,608	-5,787	-5,726	-5,859
118,850	Total Transactions Involving Owners Affecting Accumulated Funds	138,879	64,914	16,201	-2,546
	Closing Equity				
783,860	Closing Accumulated Funds	687,241	684,777	639,463	655,607
238,676	Closing Asset Revaluation Reserve	295,823	295,823	295,823	295,823
1,022,536	Balance at the end of the Reporting Period	983,064	980,600	935,286	951,430

Table 35: Chief Minister, Treasury and Economic Development Directorate: Revised Cash Flow Statement

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
378,337	Controlled Recurrent Payments	384,315	363,102	352,339	345,206
484	Payment for Community Service Obligations	484	496	509	522
239	Taxes, Fees and Fines	239	239	239	239
270,401	User Charges	252,122	261,467	266,987	273,856
1,477	Interest Received	1,477	1,426	1,377	1,308
748,614	Other	160,111	160,220	160,174	160,334
1,399,552	Operating Receipts	798,748	786,950	781,625	781,465
Payments					
244,201	Employee	230,642	232,053	234,569	236,530
41,101	Superannuation	39,853	41,670	42,442	42,662
240,956	Supplies and Services	244,598	230,097	221,055	222,033
79,718	Grants and Purchased Services	79,821	68,178	64,147	58,495
8,644	Interest Expenses	8,644	16,983	18,281	17,610
1,038	Transfer of Territory Receipts to the ACT Government	1,038	1,036	1,036	1,036
745,448	Other	155,706	155,580	155,484	155,513
1,361,106	Operating Payments	760,302	745,597	737,014	733,879
38,446	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	38,446	41,353	44,611	47,586
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
162	Proceeds from Sale of Property, Plant and Equipment	162	166	170	170
2,677	Repayment of Loan Principal	2,677	2,677	3,677	3,677
2,839	Investing Receipts	2,839	2,843	3,847	3,847
Payments					
90,529	Purchase of Property, Plant and Equipment	113,071	56,682	30,132	12,637
43,880	Purchase of Land and Intangibles	31,623	24,675	4,219	3,967
134,409	Investing Payments	144,694	81,357	34,351	16,604
-131,570	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-141,855	-78,514	-30,504	-12,757

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
130,964	Capital Injections	141,249	76,440	29,434	11,687
130,964	Financing Receipts	141,249	76,440	29,434	11,687
Payments					
5,567	Distributions to Government	5,566	5,738	7,506	8,373
2,679	Repayment of Borrowings	2,680	2,678	3,692	3,701
30,457	Repayment of Finance Lease Liabilities	30,457	24,098	21,378	23,081
3,608	Payment of Dividend	3,608	5,787	5,726	5,859
0	Payment of Transferred Cash Balances	-37,211	0	0	0
42,311	Financing Payments	5,100	38,301	38,302	41,014
88,653	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	136,149	38,139	-8,868	-29,327
-4,471	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	32,740	978	5,239	5,502
49,278	CASH AT THE BEGINNING OF REPORTING PERIOD	35,656	68,396	69,374	74,613
44,807	CASH AT THE END OF REPORTING PERIOD	68,396	69,374	74,613	80,115

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Table 36: Chief Minister, Treasury and Economic Development Directorate: Revised Statement of Income and Expenses on behalf of the Territory

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
72,309	Payment for Expenses on Behalf of the Territory	72,314	74,058	76,218	77,412
2,249,509	Taxes, Fees and Fines	2,205,802	2,363,139	2,503,879	2,614,780
119,013	Land Revenue	119,013	139,876	139,876	139,876
22,641	User Charges	22,611	23,062	23,688	26,780
2,004,102	Grants	1,947,679	2,063,586	2,147,030	2,272,786
231,299	Dividend Revenue	167,225	223,132	257,980	254,763
369	Other Revenue	369	425	474	489
4,699,242	Total Revenue	4,535,013	4,887,278	5,149,145	5,386,886
Expenses					
12,178	Supplies and Services	12,140	11,241	11,334	11,435
52,225	Grants and Purchased Services	52,225	53,470	54,791	55,146
113,042	Cost of Goods Sold	113,042	134,127	134,127	134,127
10,073	Other Expenses	10,078	10,327	10,556	11,393
4,511,724	Transfer Expenses	4,347,528	4,678,113	4,938,337	5,174,875
4,699,242	Total Expenses	4,535,013	4,887,278	5,149,145	5,386,886
0	Operating Result	0	0	0	0
Other Comprehensive Income					
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>					
19,697	Increase/(Decrease) in Asset Revaluation Surplus	19,697	19,697	19,697	19,697
19,697	Total Other Comprehensive Income	19,697	19,697	19,697	19,697
19,697	Total Comprehensive Income	19,697	19,697	19,697	19,697

Table 37: Chief Minister, Treasury and Economic Development Directorate: Revised Statement of Assets and Liabilities on behalf of the Territory

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
	Current Assets				
6,384	Cash and Cash Equivalents	17,163	17,163	17,163	17,163
650,038	Receivables	474,035	545,293	382,444	225,443
1,804	Inventories	1,457	1,457	1,457	1,457
658,226	Total Current Assets	492,655	563,913	401,064	244,063
	Non Current Assets				
58,072	Receivables	156,449	178,379	201,440	188,658
3,083	Investments	3,821	3,821	3,821	3,821
299,998	Property, Plant and Equipment	281,620	189,960	98,300	6,640
361,153	Total Non Current Assets	441,890	372,160	303,561	199,119
1,019,379	TOTAL ASSETS	934,545	936,073	704,625	443,182
	Current Liabilities				
656,884	Payables	492,149	561,177	396,098	236,867
1,535	Other Provisions	4,809	4,809	4,809	4,809
1,045	Other Liabilities	309	309	309	309
659,464	Total Current Liabilities	497,267	566,295	401,216	241,985
	Non Current Liabilities				
58,072	Payables	156,449	178,379	201,440	188,658
58,072	Total Non Current Liabilities	156,449	178,379	201,440	188,658
717,536	TOTAL LIABILITIES	653,716	744,674	602,656	430,643
301,843	NET ASSETS	280,829	191,399	101,969	12,539
	REPRESENTED BY FUNDS EMPLOYED				
200,201	Accumulated Funds	195,646	86,519	-22,608	-131,735
101,642	Asset Revaluation Surplus	85,183	104,880	124,577	144,274
301,843	TOTAL FUNDS EMPLOYED	280,829	191,399	101,969	12,539

Table 38: Chief Minister, Treasury and Economic Development Directorate: Revised Statement of Changes in Equity on behalf of the Territory

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
	Opening Equity				
288,243	Opening Accumulated Funds	283,688	194,953	85,294	-24,343
81,945	Opening Asset Revaluation Reserve	65,486	85,183	104,880	124,577
370,188	Balance at the Start of the Reporting Period	349,174	280,136	190,174	100,234
	Comprehensive Income				
19,697	Inc/Dec in Asset Revaluation Reserve Surpluses	19,697	19,697	19,697	19,697
19,697	Total Comprehensive Income	19,697	19,697	19,697	19,697
0	Total Movement in Reserves	0	0	0	0
	Transactions Involving Owners Affecting Accumulated Funds				
25,000	Capital Injections	25,000	25,000	25,000	25,000
-113,042	Capital Distributions to Government	-113,042	-134,127	-134,127	-134,127
-88,042	Total Transactions Involving Owners Affecting Accumulated Funds	-88,042	-109,127	-109,127	-109,127
	Closing Equity				
200,201	Closing Accumulated Funds	195,646	86,519	-22,608	-131,735
101,642	Closing Asset Revaluation Reserve	85,183	104,880	124,577	144,274
301,843	Balance at the end of the Reporting Period	280,829	191,399	101,969	12,539

Table 39: Chief Minister, Treasury and Economic Development Directorate: Revised Cash Flow Statement on behalf of the Territory

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
36,296	Payment for Expenses on Behalf of the Territory	36,301	36,343	37,044	37,050
36,013	Payment for Community Service Obligations	36,013	37,715	39,174	40,362
2,232,231	Taxes, Fees and Fines	2,212,885	2,350,878	2,486,685	2,665,074
22,591	User Charges	22,561	23,012	23,638	26,730
2,002,467	Grants	1,946,082	2,062,541	2,145,905	2,271,582
65,784	Dividends	75,528	243,758	372,283	409,907
16,842	Other	16,842	18,621	90,788	172,583
4,412,224	Operating Receipts	4,346,212	4,772,868	5,195,517	5,623,288
Payments					
10,543	Supplies and Services	10,543	10,196	10,209	10,231
52,225	Grants and Purchased Services	52,225	53,470	54,791	55,146
4,342,044	Transfer of Territory Receipts to the ACT Government	4,276,027	4,701,322	5,122,449	5,549,002
6,227	Other	6,232	6,473	6,661	7,502
4,411,039	Operating Payments	4,345,027	4,771,461	5,194,110	5,621,881
1,185	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	1,185	1,407	1,407	1,407
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
111,857	Proceeds from Sale of Property, Plant and Equipment	111,857	132,720	132,720	132,720
111,857	Investing Receipts	111,857	132,720	132,720	132,720
Payments					
25,000	Purchase of Land and Intangibles	25,000	25,000	25,000	25,000
25,000	Investing Payments	25,000	25,000	25,000	25,000
86,857	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	86,857	107,720	107,720	107,720

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
25,000	Capital Injections	25,000	25,000	25,000	25,000
25,000	Financing Receipts	25,000	25,000	25,000	25,000
Payments					
113,042	Distributions to Government	113,042	134,127	134,127	134,127
113,042	Financing Payments	113,042	134,127	134,127	134,127
-88,042	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	-88,042	-109,127	-109,127	-109,127
0	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	0	0	0	0
6,384	CASH AT THE BEGINNING OF REPORTING PERIOD	17,163	17,163	17,163	17,163
6,384	CASH AT THE END OF REPORTING PERIOD	17,163	17,163	17,163	17,163

Table 40: Output Class 1: Government Strategy Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
	Revenue				
32,541	Controlled Recurrent Payments	32,541	31,488	30,789	31,102
5,582	User Charges	6,056	6,453	4,412	4,503
908	Resources Received Free of Charge	914	937	947	961
39,031	Total Revenue	39,511	38,878	36,148	36,566
	Gains				
1	Other Gains	1	1	1	1
1	Total Gains	1	1	1	1
39,032	Total Income	39,512	38,879	36,149	36,567
	Expenses				
21,038	Employee Expenses	21,384	21,496	20,524	20,387
4,873	Superannuation Expenses	4,912	5,150	5,089	5,093
11,258	Supplies and Services	11,318	10,474	8,769	9,448
1,631	Depreciation and Amortisation	1,631	2,640	2,639	2,635
2,432	Grants and Purchased Services	2,432	1,616	1,636	1,515
46	Other Expenses	46	47	48	49
41,278	Total Ordinary Expenses	41,723	41,423	38,705	39,127
-2,246	Operating Result	-2,211	-2,544	-2,556	-2,560

Table 41: Output Class 2: Access Canberra Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
Revenue					
90,971	Controlled Recurrent Payments	90,990	90,623	92,996	92,398
239	Taxes, Fees and Fines	239	239	239	239
12,606	User Charges	12,543	12,767	13,010	13,181
158	Interest	158	158	158	158
2,217	Resources Received Free of Charge	2,217	2,225	2,261	2,302
323	Other Revenue	491	736	774	812
106,514	Total Revenue	106,638	106,748	109,438	109,090
Gains					
12	Other Gains	12	12	12	12
12	Total Gains	12	12	12	12
106,526	Total Income	106,650	106,760	109,450	109,102
Expenses					
55,862	Employee Expenses	55,756	55,895	57,236	57,059
9,473	Superannuation Expenses	9,473	9,982	10,197	10,250
37,988	Supplies and Services	38,112	37,498	38,639	38,379
3,998	Depreciation and Amortisation	3,998	4,999	5,208	4,608
1,807	Grants and Purchased Services	1,807	1,829	1,853	1,881
37	Borrowing Costs	37	30	34	42
327	Other Expenses	327	101	101	104
1,110	Transfer Expenses	1,110	1,108	1,108	1,108
110,602	Total Ordinary Expenses	110,620	111,442	114,376	113,431
-4,076	Operating Result	-3,970	-4,682	-4,926	-4,329

Table 42: Output Class 3: Economic Development Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
Revenue					
107,322	Controlled Recurrent Payments	107,520	92,919	87,550	81,545
1,241	User Charges	1,241	1,275	1,316	1,359
1,316	Resources Received Free of Charge	1,316	1,419	1,440	1,460
184	Other Revenue	184	182	186	191
110,063	Total Revenue	110,261	95,795	90,492	84,555
Gains					
4	Other Gains	4	4	4	4
4	Total Gains	4	4	4	4
110,067	Total Income	110,265	95,799	90,496	84,559
Expenses					
15,112	Employee Expenses	15,081	13,944	14,176	14,183
3,000	Superannuation Expenses	3,000	2,992	3,041	3,070
35,354	Supplies and Services	35,579	31,716	29,795	29,433
2,155	Depreciation and Amortisation	2,155	2,459	2,667	3,359
59,779	Grants and Purchased Services	59,752	49,925	45,971	40,389
3	Borrowing Costs	3	1	1	3
667	Other Expenses	667	855	746	781
116,070	Total Ordinary Expenses	116,237	101,892	96,397	91,218
-6,003	Operating Result	-5,972	-6,093	-5,901	-6,659

Table 43: Output Class 4: Financial and Economic Management Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
23,563	Controlled Recurrent Payments	24,104	20,742	20,843	21,178
1,334	Interest	1,334	1,278	1,225	1,151
354	Resources Received Free of Charge	355	271	273	277
29	Other Revenue	29	30	31	32
25,280	Total Revenue	25,822	22,321	22,372	22,638
Expenses					
9,193	Employee Expenses	9,340	8,513	8,551	8,728
1,873	Superannuation Expenses	1,891	1,983	2,020	2,047
7,791	Supplies and Services	8,140	6,336	6,379	6,510
413	Depreciation and Amortisation	413	413	378	0
5,171	Grants and Purchased Services	5,171	4,301	4,292	4,297
1,334	Borrowing Costs	1,334	1,278	1,225	1,151
25,775	Total Ordinary Expenses	26,289	22,824	22,845	22,733
-495	Operating Result	-467	-503	-473	-95

Table 44: Output Class 5: Workforce Injury Management and Industrial Relations Policy Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
8,668	Controlled Recurrent Payments	9,407	11,442	11,570	11,695
3,752	User Charges	3,752	3,844	3,957	4,043
100	Resources Received Free of Charge	105	127	132	134
12,520	Total Revenue	13,264	15,413	15,659	15,872
Expenses					
9,455	Employee Expenses	9,890	11,175	11,475	11,625
953	Superannuation Expenses	999	1,197	1,226	1,244
1,819	Supplies and Services	2,071	2,793	2,707	2,746
96	Depreciation and Amortisation	96	96	72	0
288	Grants and Purchased Services	288	287	294	300
37	Other Expenses	37	36	37	37
12,648	Total Ordinary Expenses	13,381	15,584	15,811	15,952
-128	Operating Result	-117	-171	-152	-80

Table 45: Output Class 6: Revenue Management Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
	Revenue				
20,979	Controlled Recurrent Payments	20,979	20,190	20,785	21,123
572	User Charges	572	591	612	624
32	Interest	32	32	32	32
1,333	Resources Received Free of Charge	1,333	1,401	1,405	1,411
1,416	Other Revenue	1,416	1,463	1,504	1,538
24,332	Total Revenue	24,332	23,677	24,338	24,728
	Expenses				
11,487	Employee Expenses	11,465	11,184	11,475	11,626
2,252	Superannuation Expenses	2,252	2,341	2,390	2,411
10,950	Supplies and Services	10,950	10,521	10,849	11,065
3,346	Depreciation and Amortisation	3,346	3,346	3,346	3,346
10	Grants and Purchased Services	10	10	10	10
24	Other Expenses	24	24	24	24
28,069	Total Ordinary Expenses	28,047	27,426	28,094	28,482
-3,737	Operating Result	-3,715	-3,749	-3,756	-3,754

Table 46: Output Class 7: Shared Services Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
60,614	Controlled Recurrent Payments	60,905	68,138	63,799	62,148
148,668	User Charges	148,668	152,268	155,998	159,894
24	Interest	24	25	26	27
526	Resources Received Free of Charge	527	584	598	600
1,885	Other Revenue	1,885	1,928	1,967	2,012
211,717	Total Revenue	212,009	222,943	222,388	224,681
Expenses					
90,818	Employee Expenses	90,678	92,607	93,137	94,617
12,877	Superannuation Expenses	12,880	13,434	13,825	13,924
92,818	Supplies and Services	93,082	101,710	98,739	98,818
22,517	Depreciation and Amortisation	22,517	27,092	30,827	29,644
7	Borrowing Costs	7	7	9	9
21	Other Expenses	21	22	23	24
219,058	Total Ordinary Expenses	219,185	234,872	236,560	237,036
-7,341	Operating Result	-7,176	-11,929	-14,172	-12,355

Table 47: Output Class 8: Infrastructure Finance and Procurement Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
	Revenue				
7,980	Controlled Recurrent Payments	8,079	4,665	4,809	4,829
23,342	User Charges	4,692	4,815	4,943	5,080
401	Resources Received Free of Charge	18	24	19	19
63	Other Revenue	50	0	0	0
31,786	Total Revenue	12,839	9,504	9,771	9,928
	Expenses				
18,321	Employee Expenses	3,496	2,586	2,750	2,856
2,702	Superannuation Expenses	1,327	1,218	1,229	1,212
9,656	Supplies and Services	6,872	4,691	4,799	4,858
1,359	Depreciation and Amortisation	53	42	21	21
2	Borrowing Costs	2	1	2	3
261	Other Expenses	261	261	261	261
32,301	Total Ordinary Expenses	12,011	8,799	9,062	9,211
-515	Operating Result	828	705	709	717

Table 48: Output Class 9: Property Services and Venues Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
	Revenue				
26,183	Controlled Recurrent Payments	30,274	23,356	19,687	19,742
106,766	User Charges	106,726	110,371	115,080	117,892
40	Interest	40	40	40	40
1,096	Resources Received Free of Charge	1,100	1,162	1,182	1,203
478	Other Revenue	1,562	1,515	1,551	1,591
134,563	Total Revenue	139,702	136,444	137,540	140,468
	Gains				
29	Other Gains	29	30	31	77,983
29	Total Gains	29	30	31	77,983
134,592	Total Income	139,731	136,474	137,571	218,451
	Expenses				
18,450	Employee Expenses	18,618	18,593	18,850	19,119
3,262	Superannuation Expenses	3,283	3,541	3,607	3,645
75,033	Supplies and Services	79,819	67,924	65,665	67,050
57,197	Depreciation and Amortisation	57,197	60,761	61,933	63,624
449	Grants and Purchased Services	579	589	470	482
7,330	Borrowing Costs	7,330	15,731	17,072	16,460
7,476	Other Expenses	7,476	7,937	460	469
169,197	Total Ordinary Expenses	174,302	175,076	168,057	170,849
-34,605	Operating Result	-34,571	-38,602	-30,486	47,602

COMMUNITY SERVICES DIRECTORATE

Table 49: Revised Output Classes

	Total Cost			Controlled Recurrent Payments		
	2019-20		2019-20	2019-20		2019-20
	Original Budget	Variation	Revised Budget	Original Budget	Variation	Revised Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Output Class 1:						
National Disability Insurance Scheme (NDIS) Implementation						
National Disability Insurance Scheme (NDIS) Implementation	0	0	0	0	0	0
Total	0	0	0	0	0	0
Output Class 2:						
Strategic Policy, Inclusion and Participation						
Inclusion and Participation	39,895	-14	39,881	39,305	0	39,305
Office for Disability	3,585	482	4,067	3,534	483	4,017
Strategic Policy	11,954	213	12,167	11,551	216	11,767
Quality, Complaints and Regulation	3,819	-7	3,812	3,710	0	3,710
Safer Families	3,654	-5	3,649	3,624	0	3,624
Total	62,907	669	63,576	61,724	699	62,423
Output Class 3:						
Children, Youth and Families						
Child and Family Centres	6,591	-7	6,584	6,225	0	6,225
Child Development Service	5,263	-5	5,258	4,888	0	4,888
Child and Youth Protection Services	118,752	3,542	122,294	113,637	3,585	117,222
Total	130,606	3,530	134,136	124,750	3,585	128,335

Accountability Indicators

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

Changes to Appropriation

Table 50: Changes to appropriation – Controlled Recurrent Payments

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	186,474	181,081	181,504	183,673
2nd Appropriation				
Building capacity in Child and Youth Protection Services	389	800	822	834
Cultural tourism hub at the Yarramundi Cultural Centre	173	0	0	0
Disability Justice Strategy	308	397	529	558
Improving and expanding online services	50	171	664	396
Increased support for the Bimberi Youth Justice Centre	555	525	538	546
More support for the Out of Home Care system	1,772	2,243	399	0
Shared Services Finance and Human Resources fixed cost contribution	-25	-47	-41	-37
Strengthening services for Aboriginal and Torres Strait Islander children and young people	670	1,030	1,316	0
Supporting the Reportable Conduct Scheme	215	598	738	749
FMA Section 16B Rollovers from 2018-19				
More support for families and inclusion — Closing disability service gaps	177	0	0	0
Technical Adjustments				
Building a better city — Civic and Dickson office accommodation	0	-311	-415	-439
Revised Indexation Parameter	0	-299	-587	-718
Revised Superannuation Parameters	0	149	225	82
Termination of Attraction and Retention of Child and Youth Protection Staff	0	0	0	-159
2019-20 Revised Budget	190,758	186,337	185,692	185,485

Table 51: Changes to appropriation – Capital Injections, Controlled

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	2,898	1,325	436	448
2nd Appropriation				
Improving and expanding online services	649	1,506	0	0
Policy Decisions				
Strengthening specialist capacity at Bimberi Youth Justice Centre	0	750	0	0
2019-20 Revised Budget	3,547	3,581	436	448

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2018-19 financial statements and the impacts of the 2019-20 Budget Review and the *Appropriation Bill 2019-2020 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 52: Community Services Directorate: Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
	Revenue				
186,474	Controlled Recurrent Payments	190,758	186,337	185,692	185,485
705	User Charges	705	705	705	705
1,656	Resources Received Free of Charge	1,681	1,733	1,758	1,786
591	Other Revenue	591	591	591	591
189,426	Total Revenue	193,735	189,366	188,746	188,567
	Gains				
1,667	Other Gains	1,667	1,700	1,734	1,769
1,667	Total Gains	1,667	1,700	1,734	1,769
191,093	Total Income	195,402	191,066	190,480	190,336
	Expenses				
73,316	Employee Expenses	74,449	75,422	76,957	77,621
10,664	Superannuation Expenses	10,787	11,526	11,908	12,113
25,692	Supplies and Services	26,655	25,007	25,187	25,719
3,098	Depreciation and Amortisation	3,098	3,884	4,452	4,451
80,642	Grants and Purchased Services	82,622	78,357	75,697	74,191
19	Borrowing Costs	19	18	18	13
82	Other Expenses	82	82	84	84
193,513	Total Expenses	197,712	194,296	194,303	194,192
-2,420	Operating Result	-2,310	-3,230	-3,823	-3,856
	Other Comprehensive Income				
	<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>				
228	Net Effect of a Change in Accounting Policy	228	457	687	922
-593	Other Movements	-1,117	-593	-593	-593
-365	Total Other Comprehensive Income	-889	-136	94	329
-2,785	Total Comprehensive Income	-3,199	-3,366	-3,729	-3,527

Table 53: Community Services Directorate: Revised Balance Sheet

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
Current Assets					
2,865	Cash and Cash Equivalents	2,628	2,320	2,012	1,704
670	Receivables	998	998	998	998
0	Capital Works in Progress	5,443	4,794	4,794	4,794
336	Other Assets	533	533	533	533
3,871	Total Current Assets	9,602	8,645	8,337	8,029
Non Current Assets					
74,830	Property, Plant and Equipment	69,914	70,233	69,011	68,039
5,310	Intangible Assets	5,310	6,804	5,185	3,566
80,140	Total Non Current Assets	75,224	77,037	74,196	71,605
84,011	TOTAL ASSETS	84,826	85,682	82,533	79,634
Current Liabilities					
1,481	Payables	3,292	3,291	3,290	3,289
229	Finance Leases	229	230	234	163
17,495	Employee Benefits	18,836	19,410	20,040	20,739
73	Other Provisions	0	0	0	0
325	Other Liabilities	599	599	599	599
19,603	Total Current Liabilities	22,956	23,530	24,163	24,790
Non Current Liabilities					
95	Finance Leases	95	235	45	127
1,488	Employee Benefits	1,526	1,681	1,839	1,997
1,550	Other Liabilities	1,559	1,559	1,559	1,559
3,133	Total Non Current Liabilities	3,180	3,475	3,443	3,683
22,736	TOTAL LIABILITIES	26,136	27,005	27,606	28,473
61,275	NET ASSETS	58,690	58,677	54,927	51,161
REPRESENTED BY FUNDS EMPLOYED					
56,837	Accumulated Funds	54,498	54,256	50,276	46,275
4,438	Asset Revaluation Surplus	4,192	4,421	4,651	4,886
61,275	TOTAL FUNDS EMPLOYED	58,690	58,677	54,927	51,161

Table 54: Community Services Directorate: Revised Statement of Changes in Equity

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
	Opening Equity				
56,724	Opening Accumulated Funds	54,378	54,498	54,256	50,276
4,438	Opening Asset Revaluation Reserve	3,964	4,192	4,421	4,651
61,162	Balance at the Start of the Reporting Period	58,342	58,690	58,677	54,927
	Comprehensive Income				
-593	Net Effect of Correction of an Error	-1,117	-593	-593	-593
-2,420	Operating Result – Including Economic Flows	-2,310	-3,230	-3,823	-3,856
228	Net Effect of Change in Accounting Policy – ARR	228	457	687	922
-2,785	Total Comprehensive Income	-3,199	-3,366	-3,729	-3,527
0	Total Movement in Reserves	0	0	0	0
	Transactions Involving Owners Affecting Accumulated Funds				
2,898	Capital Injections	3,547	3,581	436	448
2,898	Total Transactions Involving Owners Affecting Accumulated Funds	3,547	3,581	436	448
	Closing Equity				
56,837	Closing Accumulated Funds	54,498	54,256	50,276	46,275
4,438	Closing Asset Revaluation Reserve	4,192	4,421	4,651	4,886
61,275	Balance at the end of the Reporting Period	58,690	58,677	54,927	51,161

Table 55: Community Services Directorate: Revised Cash Flow Statement

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
186,474	Controlled Recurrent Payments	190,758	186,337	185,692	185,485
1,296	User Charges	1,296	1,296	1,296	1,296
13,878	Other	13,878	13,940	13,940	13,940
201,648	Operating Receipts	205,932	201,573	200,928	200,721
Payments					
72,628	Employee	73,871	74,681	76,157	76,752
10,664	Superannuation	10,787	11,526	11,908	12,113
24,110	Supplies and Services	25,048	23,344	23,501	24,005
80,642	Grants and Purchased Services	82,622	78,357	75,697	74,191
19	Interest Expenses	19	18	18	13
13,893	Other	13,893	13,955	13,955	13,955
201,956	Operating Payments	206,240	201,881	201,236	201,029
-308	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	-308	-308	-308	-308
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
2,898	Purchase of Property, Plant and Equipment	3,547	3,581	436	448
2,898	Investing Payments	3,547	3,581	436	448
-2,898	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-3,547	-3,581	-436	-448
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
2,898	Capital Injections	3,547	3,581	436	448
2,898	Financing Receipts	3,547	3,581	436	448
Payments					
0	Financing Payments	0	0	0	0
2,898	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	3,547	3,581	436	448
-308	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	-308	-308	-308	-308
3,174	CASH AT THE BEGINNING OF REPORTING PERIOD	2,937	2,629	2,321	2,013
2,866	CASH AT THE END OF REPORTING PERIOD	2,629	2,321	2,013	1,705

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Table 56: Community Services Directorate: Revised Statement of Income and Expenses on behalf of the Territory

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
157,864	Payment for Expenses on Behalf of the Territory	157,864	160,560	167,161	174,029
157,864	Total Revenue	157,864	160,560	167,161	174,029
Expenses					
157,864	Grants and Purchased Services	157,864	160,560	167,161	174,029
157,864	Total Expenses	157,864	160,560	167,161	174,029
0	Operating Result	0	0	0	0

Table 57: Community Services Directorate: Revised Cash Flow Statement on behalf of the Territory

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
157,864	Payment for Expenses on Behalf of the Territory	157,864	160,560	167,161	174,029
157,864	Operating Receipts	157,864	160,560	167,161	174,029
Payments					
157,864	Grants and Purchased Services	157,864	160,560	167,161	174,029
157,864	Operating Payments	157,864	160,560	167,161	174,029
0	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	0	0	0	0
0	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	0	0	0	0
0	CASH AT THE BEGINNING OF REPORTING PERIOD	0	0	0	0
0	CASH AT THE END OF REPORTING PERIOD	0	0	0	0

Table 58: Output Class 1: National Disability Insurance Scheme (NDIS) Implementation (Discontinued) Revised Operating Statement¹

2019-20 Budget	2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000	\$'000	\$'000	\$'000	\$'000
Revenue				
0	0	0	0	0
0	0	0	0	0
Total Revenue				
0	0	0	0	0
Gains				
0	0	0	0	0
Total Gains				
0	0	0	0	0
Total Income				
Expenses				
0	0	0	0	0
Total Ordinary Expenses				
0	0	0	0	0
Operating Result				
0	0	0	0	0

Note:

1. This Output Class is discontinued in the Directorate's 2019-20 Budget. From 2019-20, the Directorate's cash contribution to the NDIS is recorded in the new National Disability Insurance Scheme (NDIS) Implementation Territorial Budget Statements.

Table 59: Output Class 2: Strategic Policy, Inclusion and Participation Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
	Revenue				
61,724	Controlled Recurrent Payments	62,423	60,602	60,215	59,643
408	User Charges	408	408	408	408
252	Resources Received Free of Charge	261	275	278	280
591	Other Revenue	591	591	591	591
62,975	Total Revenue	63,683	61,876	61,492	60,922
	Gains				
1,667	Other Gains	1,667	1,700	1,734	1,769
1,667	Total Gains	1,667	1,700	1,734	1,769
64,642	Total Income	65,350	63,576	63,226	62,691
	Expenses				
18,279	Employee Expenses	18,502	17,834	18,037	18,025
2,531	Superannuation Expenses	2,557	2,630	2,685	2,715
9,984	Supplies and Services	10,227	8,751	9,083	9,278
33	Depreciation and Amortisation	33	138	497	497
32,050	Grants and Purchased Services	32,227	32,554	31,601	30,845
30	Other Expenses	30	30	31	31
62,907	Total Ordinary Expenses	63,576	61,937	61,934	61,391
1,735	Operating Result	1,774	1,639	1,292	1,300

Table 60: Output Class 3: Children, Youth and Families Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
124,750	Controlled Recurrent Payments	128,335	125,735	125,477	125,842
297	User Charges	297	297	297	297
1,404	Resources Received Free of Charge	1,420	1,458	1,480	1,506
126,451	Total Revenue	130,052	127,490	127,254	127,645
Expenses					
55,037	Employee Expenses	55,947	57,588	58,920	59,596
8,133	Superannuation Expenses	8,230	8,896	9,223	9,398
15,708	Supplies and Services	16,428	16,256	16,104	16,441
3,065	Depreciation and Amortisation	3,065	3,746	3,955	3,954
48,592	Grants and Purchased Services	50,395	45,803	44,096	43,346
19	Borrowing Costs	19	18	18	13
52	Other Expenses	52	52	53	53
130,606	Total Ordinary Expenses	134,136	132,359	132,369	132,801
-4,155	Operating Result	-4,084	-4,869	-5,115	-5,156

EDUCATION DIRECTORATE

Table 61: Revised Output Classes

	Total Cost			Controlled Recurrent Payments		
	2019-20		2019-20	2019-20		2019-20
	Original Budget	Variation	Revised Budget	Original Budget	Variation	Revised Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Output Class 1:						
Public School Education						
Public Primary School Education	440,096	3,283	443,379	374,347	1,345	375,692
Public High School Education	220,020	1,268	221,288	189,369	211	189,580
Public Secondary College Education	138,135	-19	138,116	117,880	128	118,008
Disability Education in Public Schools	84,425	278	84,703	75,521	39	75,560
Total	882,676	4,810	887,486	757,117	1,723	758,840
Output Class 2:						
Non-Government Education						
Non-Government School Education	3,622	19	3,641	2,940	0	2,940
Total	3,622	19	3,641	2,940	0	2,940

Accountability Indicators

Table 62: Accountability Indicators

	2019-20 Published Targets	2019-20 Revised Targets
a. Preschool	8,132	8,388
b. Primary school	15,817	15,898
c. High school	20,248	20,365
d. Secondary college	22,626	22,623
e. Special school	67,901	68,125
f. Mainstream school student with a disability	28,926	29,021

Changes to Appropriation

Table 63: Changes to appropriation – Controlled Recurrent Payments

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	760,057	788,474	812,291	846,693
2nd Appropriation				
Shared Services Finance and Human Resources fixed cost contribution	-16	-25	-19	-35
Supporting parents and schools through new engagement grants	400	400	0	0
Policy Decisions				
Continuing to work towards safe, supportive and inclusive schools	0	1,427	886	910
Molonglo School – 7-10 campus	0	0	0	2,569
Technical Adjustments				
2019-20 MYEFO Budget Update – Local Schools Community Fund	391	0	0	0
2019-20 MYEFO Budget Update – Students First Funding – Government Schools	0	-69	-368	-710
2019-20 MYEFO Budget Update – Universal Access to Early Childhood Education	948	0	0	0
Building a better city – Civic and Dickson office accommodation	0	33	47	44
Revised Indexation Parameters	0	-7	-10	-11
Revised Superannuation Parameters	0	3,206	4,824	3,805
2019-20 Revised Budget	761,780	793,439	817,651	853,265

Table 64: Changes to appropriation – Expenses on Behalf of the Territory

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	316,403	323,984	326,394	335,701
Technical Adjustments				
2019-20 MYEFO Budget Update — Local Schools Community Fund	209	0	0	0
2019-20 MYEFO Budget Update — Students First Funding — Non-Government Schools	4,028	1,287	729	188
2019-20 Revised Budget	320,640	325,271	327,123	335,889

Table 65: Changes to appropriation – Capital Injection, Controlled

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	92,204	136,152	66,312	29,414
Policy Decisions				
Molonglo School – 7-10 campus	0	11,142	8,000	9,000
2019-20 Revised Budget	92,204	147,294	74,312	38,414

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2018-19 financial statements and the impacts of the 2019-20 Budget Review and the *Appropriation Bill 2019-2020 (No. 2)*.

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Table 66: Education Directorate: Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
760,057	Controlled Recurrent Payments	761,780	793,439	817,651	853,265
18,402	User Charges	16,785	17,046	17,435	17,858
1,396	Interest	1,396	1,396	1,396	1,396
6,633	Resources Received Free of Charge	6,649	6,807	6,953	7,125
24,090	Other Revenue	21,424	21,758	22,093	22,434
810,578	Total Revenue	808,034	840,446	865,528	902,078
Gains					
200	Other Gains	200	0	0	0
200	Total Gains	200	0	0	0
810,778	Total Income	808,234	840,446	865,528	902,078
Expenses					
583,025	Employee Expenses	590,529	609,743	627,245	654,407
88,439	Superannuation Expenses	88,498	95,051	96,855	98,788
71,187	Supplies and Services	76,982	72,759	75,128	78,520
74,295	Depreciation and Amortisation	74,295	75,063	76,267	77,361
3,421	Grants and Purchased Services	3,821	3,366	3,115	3,210
23	Borrowing Costs	23	23	23	23
65,908	Other Expenses	56,979	60,929	64,587	68,576
886,298	Total Expenses	891,127	916,934	943,220	980,885
-75,520	Operating Result	-82,893	-76,488	-77,692	-78,807
-75,520	Total Comprehensive Income	-82,893	-76,488	-77,692	-78,807

Table 67: Education Directorate: Revised Balance Sheet

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
Current Assets					
72,437	Cash and Cash Equivalents	73,822	73,846	73,870	74,501
5,392	Receivables	6,211	6,209	6,207	6,205
1,600	Other Assets	1,954	1,954	1,954	1,954
79,429	Total Current Assets	81,987	82,009	82,031	82,660
Non Current Assets					
1,920,765	Property, Plant and Equipment	1,947,627	1,992,049	2,034,475	2,011,986
11,385	Intangible Assets	3,318	2,211	1,104	0
41,358	Capital Works in Progress	27,100	57,370	15,450	1,450
1,973,508	Total Non Current Assets	1,978,045	2,051,630	2,051,029	2,013,436
2,052,937	TOTAL ASSETS	2,060,032	2,133,639	2,133,060	2,096,096
Current Liabilities					
5,394	Payables	7,752	7,752	7,752	7,752
155,697	Employee Benefits	168,287	171,576	174,865	178,175
5,887	Other Liabilities	4,712	4,712	4,712	4,712
166,978	Total Current Liabilities	180,751	184,040	187,329	190,639
Non Current Liabilities					
1,815	Interest-Bearing Liabilities	1,899	1,126	353	187
149	Finance Leases	149	149	149	149
14,348	Employee Benefits	17,785	18,070	18,355	18,640
16,312	Total Non Current Liabilities	19,833	19,345	18,857	18,976
183,290	TOTAL LIABILITIES	200,584	203,385	206,186	209,615
1,869,647	NET ASSETS	1,859,448	1,930,254	1,926,874	1,886,481
REPRESENTED BY FUNDS EMPLOYED					
871,676	Accumulated Funds	861,477	932,283	928,903	888,510
997,971	Asset Revaluation Surplus	997,971	997,971	997,971	997,971
1,869,647	TOTAL FUNDS EMPLOYED	1,859,448	1,930,254	1,926,874	1,886,481

Table 68: Education Directorate: Revised Statement of Changes in Equity

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
	Opening Equity				
854,992	Opening Accumulated Funds	852,166	861,477	932,283	928,903
997,971	Opening Asset Revaluation Reserve	997,971	997,971	997,971	997,971
1,852,963	Balance at the Start of the Reporting Period	1,850,137	1,859,448	1,930,254	1,926,874
	Comprehensive Income				
-75,520	Operating Result – Including Economic Flows	-82,893	-76,488	-77,692	-78,807
-75,520	Total Comprehensive Income	-82,893	-76,488	-77,692	-78,807
0	Total Movement in Reserves	0	0	0	0
	Transactions Involving Owners Affecting Accumulated Funds				
92,204	Capital Injections	92,204	147,294	74,312	38,414
92,204	Total Transactions Involving Owners Affecting Accumulated Funds	92,204	147,294	74,312	38,414
	Closing Equity				
871,676	Closing Accumulated Funds	861,477	932,283	928,903	888,510
997,971	Closing Asset Revaluation Reserve	997,971	997,971	997,971	997,971
1,869,647	Balance at the end of the Reporting Period	1,859,448	1,930,254	1,926,874	1,886,481

Table 69: Education Directorate: Revised Cash Flow Statement

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
760,057	Controlled Recurrent Payments	761,780	793,439	817,651	853,265
18,402	User Charges	16,785	17,046	17,435	17,858
1,396	Interest Received	1,396	1,396	1,396	1,396
47,267	Other	44,601	41,762	39,633	39,974
827,122	Operating Receipts	824,562	853,643	876,115	912,493
Payments					
579,453	Employee	579,584	606,171	623,673	650,814
88,439	Superannuation	88,498	95,051	96,855	98,788
64,554	Supplies and Services	70,333	65,952	68,175	71,395
3,421	Grants and Purchased Services	3,821	3,366	3,115	3,210
23	Interest Expenses	23	23	23	23
88,986	Other	80,057	80,834	82,028	86,017
824,876	Operating Payments	822,316	851,397	873,869	910,247
2,246	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	2,246	2,246	2,246	2,246
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
93,419	Purchase of Property, Plant and Equipment	93,419	148,509	75,527	39,629
93,419	Investing Payments	93,419	148,509	75,527	39,629
-93,419	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-93,419	-148,509	-75,527	-39,629
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
92,204	Capital Injections	92,204	147,294	74,312	38,414
92,204	Financing Receipts	92,204	147,294	74,312	38,414
Payments					
772	Repayment of Borrowings	772	772	772	165
235	Repayment of Finance Lease Liabilities	235	235	235	235
1,007	Financing Payments	1,007	1,007	1,007	400
91,197	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	91,197	146,287	73,305	38,014
24	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	24	24	24	631
72,413	CASH AT THE BEGINNING OF REPORTING PERIOD	73,798	73,822	73,846	73,870
72,437	CASH AT THE END OF REPORTING PERIOD	73,822	73,846	73,870	74,501

Financial Statements – Territorial (GGS)

Table 70: Education Directorate: Revised Statement of Income and Expenses on behalf of the Territory

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
316,403	Payment for Expenses on Behalf of the Territory	320,640	325,271	327,123	335,889
316,403	Total Revenue	320,640	325,271	327,123	335,889
Expenses					
316,403	Grants and Purchased Services	320,640	325,271	327,123	335,889
316,403	Total Expenses	320,640	325,271	327,123	335,889
0	Operating Result	0	0	0	0

Table 71: Education Directorate: Revised Statement of Assets and Liabilities on behalf of the Territory

Budget as at 30/6/20 \$'000	Revised Budget as at 30/6/20 \$'000	Estimate as at 30/6/21 \$'000	Estimate as at 30/6/22 \$'000	Estimate as at 30/6/23 \$'000
Current Assets				
51 Cash and Cash Equivalents	158	158	158	158
0 Receivables	437	437	437	437
51 Total Current Assets	595	595	595	595
51 TOTAL ASSETS	595	595	595	595
Current Liabilities				
51 Other Liabilities	595	595	595	595
51 Total Current Liabilities	595	595	595	595
51 TOTAL LIABILITIES	595	595	595	595
0 NET ASSETS	0	0	0	0
 REPRESENTED BY FUNDS EMPLOYED				
0 Accumulated Funds	0	0	0	0
0 TOTAL FUNDS EMPLOYED	0	0	0	0

Table 72: Education Directorate: Revised Cash Flow Statement on behalf of the Territory

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
316,403	Payment for Expenses on Behalf of the Territory	320,640	325,271	327,123	335,889
7,019	Other	7,019	7,145	7,359	7,580
323,422	Operating Receipts	327,659	332,416	334,482	343,469
Payments					
316,403	Grants and Purchased Services	320,640	325,271	327,123	335,889
7,019	Other	7,019	7,145	7,359	7,580
323,422	Operating Payments	327,659	332,416	334,482	343,469
0	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	0	0	0	0
0	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	0	0	0	0
51	CASH AT THE BEGINNING OF REPORTING PERIOD	158	158	158	158
51	CASH AT THE END OF REPORTING PERIOD	158	158	158	158

Table 73: Output Class 1: Public School Education Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
Revenue					
757,117	Controlled Recurrent Payments	758,840	790,360	814,545	850,081
18,369	User Charges	16,752	17,013	17,402	17,825
1,396	Interest	1,396	1,396	1,396	1,396
-1	Distribution from Investments with the Territory Banking Account	0	0	0	0
6,618	Resources Received Free of Charge	6,634	6,791	6,937	7,109
23,666	Other Revenue	20,999	21,331	21,665	22,006
807,165	Total Revenue	804,621	836,891	861,945	898,417
Gains					
200	Other Gains	200	0	0	0
200	Total Gains	200	0	0	0
807,365	Total Income	804,821	836,891	861,945	898,417
Expenses					
581,442	Employee Expenses	588,927	608,090	625,534	652,658
88,168	Superannuation Expenses	88,227	94,752	96,550	98,481
70,002	Supplies and Services	75,797	71,531	73,886	77,249
74,086	Depreciation and Amortisation	74,086	74,854	76,058	77,152
3,047	Grants and Purchased Services	3,447	2,991	2,790	2,876
23	Borrowing Costs	23	23	23	23
65,908	Other Expenses	56,979	60,929	64,587	68,576
882,676	Total Ordinary Expenses	887,486	913,170	939,428	977,015
-75,311	Operating Result	-82,665	-76,279	-77,483	-78,598

Table 74: Output Class 2: Non-Government School Education Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
2,940	Controlled Recurrent Payments	2,940	3,079	3,106	3,184
33	User Charges	33	33	33	33
1	Distribution from Investments with the Territory Banking Account	0	0	0	0
15	Resources Received Free of Charge	15	16	16	16
424	Other Revenue	425	427	428	428
3,413	Total Revenue	3,413	3,555	3,583	3,661
Expenses					
1,583	Employee Expenses	1,602	1,653	1,711	1,749
271	Superannuation Expenses	271	299	305	307
1,185	Supplies and Services	1,185	1,228	1,242	1,271
209	Depreciation and Amortisation	209	209	209	209
374	Grants and Purchased Services	374	375	325	334
3,622	Total Ordinary Expenses	3,641	3,764	3,792	3,870
-209	Operating Result	-228	-209	-209	-209

ENVIRONMENT, PLANNING AND SUSTAINABLE DEVELOPMENT DIRECTORATE

Table 75: Revised Output Classes

	Total Cost			Controlled Recurrent Payments		
	2019-20 Original Budget	Variation	2019-20 Revised Budget	2019-20 Original Budget	Variation	2019-20 Revised Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Output Class 1:						
Planning						
Planning Delivery	18,837	484	19,321	15,244	484	15,728
Planning and Building Policy	18,788	619	19,407	16,118	619	16,737
Total	37,625	1,103	38,728	31,362	1,103	32,465
Output Class 2:						
Environment						
Environment	17,829	-10	17,819	13,505	-10	13,495
Conservation and Land Management	47,534	-200	47,334	38,970	-200	38,770
Heritage	2,465	0	2,465	2,208	0	2,208
Total	67,828	-210	67,618	54,683	-210	54,473
Output Class 3:						
Climate Change and Sustainability						
Climate Change and Sustainability	27,068	1,573	28,641	14,176	1,573	15,749
Total	27,068	1,573	28,641	14,176	1,573	15,749
Output Class 4:						
Land Strategy and Urban Renewal						
Land Strategy	11,793	-6	11,787	11,327	-6	11,321
Urban Renewal	15,657	-4	15,653	15,363	-4	15,359
Total	27,450	-10	27,440	26,690	-10	26,680
Output Class 5:						
Loose Fill Asbestos Insulation Eradication						
Loose-Fill Asbestos Insulation Eradication Scheme	24,076	-3	24,073	21,061	-3	21,058
Total	24,076	-3	24,073	21,061	-3	21,058
Output Class 6:						
Public Housing Renewal Taskforce						
Public Housing Renewal Taskforce	2,838	-2	2,836	2,785	-2	2,783
Total	2,838	-2	2,836	2,785	-2	2,783

Note: Please refer to the Output Class statements for further information.

Table 76: Revised Output Classes

	Total Cost			Payment for Expenses on Behalf of the Territory		
	2019-20		2019-20	2019-20		2019-20
	Original Budget	Variation	Revised Budget	Original Budget	Variation	Revised Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Output EBT 1:						
Office of the Commissioner for Sustainability and the Environment						
Office of the Commissioner for Sustainability and the Environment	2,025	7	2,032	2,010	7	2,017
Total	2,025	7	2,032	2,010	7	2,017

Accountability Indicators

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

Changes to Appropriation

Table 77: Changes to appropriation – Controlled Recurrent Payments

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	150,757	124,759	117,869	116,876
2nd Appropriation				
Building regulation reform – Stage 2	636	800	0	0
Combating Climate Change – Community Liaison Officer	111	151	155	157
Combating Climate Change – Minimum energy performance standards for rental properties	575	182	0	0
Combating Climate Change – Sustainable Energy Policy	648	150	25	25
Combating Climate Change – Updating the Territory Plan to support living infrastructure	46	25	26	0
Combating Climate Change – Zero Emissions Vehicles	202	526	533	287
Extra rangers to support Urban Wildlife	98	304	313	318
Improving water quality in Lake Tuggeranong	100	0	0	0
Protecting endangered species	20	545	641	543
Shared Services Finance and Human Resources fixed cost contribution	-17	-34	-22	-21
Simplifying the Territory Plan to deliver better outcomes	500	400	300	0
Supporting volunteers to undertake environmental conservation	171	724	719	733
Technical Adjustments				
Ceased – Better services in your community – Managing native wildlife	0	0	-605	-616
Commonwealth Grant – Environment Assessment Systems Upgrade Add in	0	90	210	0
Commonwealth Grant – Established Pest and Weed Management	21	0	0	0
Commonwealth Grant – On-Farm Emergency Water Infrastructure Rebate Scheme s19B Adjustment	204	0	0	0
Commonwealth Grant – On-Farm Emergency Water Infrastructure Rebate Scheme Variation	-780	-760	0	0
General Saving - Building a better city – Civic and Dickson office accommodation	-21	-152	-158	-163
Revised Funding Profile – Loose Fill Asbestos Eradication Scheme	0	0	0	1
Revised Indexation Parameter	0	-231	-205	-163
Revised Superannuation Parameters	-63	-149	-199	-302
2019-20 Revised Budget	153,208	127,330	119,602	117,675

Table 78: Changes to appropriation – Expenses on Behalf of the Territory

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	2,580	2,115	1,979	2,020
Technical Adjustments				
Revised Indexation Parameter	0	-16	-7	-7
Revised Superannuation Parameters	7	7	8	5
2019-20 Revised Budget	2,587	2,106	1,980	2,018

Table 79: Changes to appropriation – Capital Injections, Controlled

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	57,484	60,086	59,346	5,200
2nd Appropriation				
Combating Climate Change – Zero Emissions Vehicles	272	571	186	0
Improving water quality in Lake Tuggeranong	750	250	0	0
Protecting endangered species	21	189	205	0
Technical Adjustments				
2019-20 MYEFO Budget Update — Murray-Darling Basin Water Infrastructure Program	-200	-10,500	-10,000	0
2019-20 Revised Budget	58,327	50,596	49,737	5,200

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2018-19 financial statements and the impacts of the 2019-20 Budget Review and the *Appropriation Bill 2019-2020 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 80: Environment, Planning and Sustainable Development Directorate: Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
150,757	Controlled Recurrent Payments	153,208	127,330	119,602	117,675
29	Taxes, Fees and Fines	29	29	30	31
15,856	Land Revenue	46,614	45,898	0	0
12,881	User Charges	12,881	11,775	9,561	9,849
148	Interest	148	91	92	93
4,208	Resources Received Free of Charge	4,225	4,385	4,481	4,526
2,810	Other Revenue	2,810	3,311	1,692	1,746
186,689	Total Revenue	219,915	192,819	135,458	133,920
Expenses					
68,369	Employee Expenses	69,201	70,333	66,910	67,129
10,964	Superannuation Expenses	10,980	11,480	11,683	11,776
69,024	Supplies and Services	70,957	57,365	51,748	49,807
5,129	Depreciation and Amortisation	5,129	5,860	5,953	6,002
9,867	Grants and Purchased Services	9,390	7,090	1,668	1,699
207	Cost of Goods Sold	30,965	33,431	208	208
33	Borrowing Costs	33	44	44	44
6,375	Other Expenses	74,074	7,143	2,406	2,463
16,917	Transfer Expenses	16,917	13,772	1,136	1,176
186,885	Total Expenses	287,646	206,518	141,756	140,304
-196	Operating Result	-67,731	-13,699	-6,298	-6,384
Other Comprehensive Income					
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>					
0	Other Movements	0	-67,529	-9,001	-9,001
0	Total Other Comprehensive Income	0	-67,529	-9,001	-9,001
-196	Total Comprehensive Income	-67,731	-81,228	-15,299	-15,385

Table 81: Environment, Planning and Sustainable Development Directorate: Revised Balance Sheet

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
Current Assets					
126,824	Cash and Cash Equivalents	41,881	44,047	37,523	30,999
10,129	Receivables	12,932	13,033	13,134	13,235
112	Inventories	66	66	66	66
20,457	Assets Held for Sale	66,806	0	0	0
0	Other Assets	1,070	1,070	1,070	1,070
157,522	Total Current Assets	122,755	58,216	51,793	45,370
Non Current Assets					
4,584	Receivables	4,378	3,747	3,116	2,485
207,128	Property, Plant and Equipment	228,099	222,572	219,032	214,609
160,032	Intangible Assets	38,733	40,943	40,125	39,307
86,198	Capital Works in Progress	186,993	209,042	256,323	259,901
29,769	Other Assets	28,798	28,798	28,798	28,798
487,711	Total Non Current Assets	487,001	505,102	547,394	545,100
645,233	TOTAL ASSETS	609,756	563,318	599,187	590,470
Current Liabilities					
26,927	Payables	28,038	28,136	28,234	28,332
333	Finance Leases	0	0	0	0
24,453	Employee Benefits	25,406	26,666	27,958	29,287
19,627	Other Provisions	15,648	0	0	0
2,325	Other Liabilities	4,415	4,401	4,387	4,373
73,665	Total Current Liabilities	73,507	59,203	60,579	61,992
Non Current Liabilities					
359	Finance Leases	0	0	0	0
1,157	Employee Benefits	1,278	1,335	1,392	1,449
1,698	Other Provisions	1,557	0	0	0
3,214	Total Non Current Liabilities	2,835	1,335	1,392	1,449
76,879	TOTAL LIABILITIES	76,342	60,538	61,971	63,441
568,354	NET ASSETS	533,414	502,780	537,216	527,029
REPRESENTED BY FUNDS EMPLOYED					
488,765	Accumulated Funds	456,160	425,526	459,962	449,775
79,589	Asset Revaluation Surplus	77,254	77,254	77,254	77,254
568,354	TOTAL FUNDS EMPLOYED	533,414	502,780	537,216	527,029

Table 82: Environment, Planning and Sustainable Development Directorate: Revised Statement of Changes in Equity

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
	Opening Equity				
455,230	Opening Accumulated Funds	489,317	456,160	425,526	459,962
79,589	Opening Asset Revaluation Reserve	77,254	77,254	77,254	77,254
534,819	Balance at the Start of the Reporting Period	566,571	533,414	502,780	537,216
	Comprehensive Income				
0	Post Audit Adjustments	0	-67,529	-9,001	-9,001
-196	Operating Result – Including Economic Flows	-67,731	-13,699	-6,298	-6,384
-196	Total Comprehensive Income	-67,731	-81,228	-15,299	-15,385
	Transactions Involving Owners Affecting Accumulated Funds				
57,484	Capital Injections	58,327	50,596	49,737	5,200
-7,922	Capital Distributions to Government	-7,922	0	0	0
-15,831	Inc/Dec in Net Assets due to Admin Restructure	-15,831	-2	-2	-2
33,731	Total Transactions Involving Owners Affecting Accumulated Funds	34,574	50,594	49,735	5,198
	Closing Equity				
488,765	Closing Accumulated Funds	456,160	425,526	459,962	449,775
79,589	Closing Asset Revaluation Reserve	77,254	77,254	77,254	77,254
568,354	Balance at the end of the Reporting Period	533,414	502,780	537,216	527,029

Table 83: Environment, Planning and Sustainable Development Directorate: Revised Cash Flow Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
150,757	Controlled Recurrent Payments	150,912	125,033	117,305	115,378
0	Payment for Community Service Obligations	2,296	2,297	2,297	2,297
29	Taxes, Fees and Fines	46	63	52	52
13,243	User Charges	13,243	12,137	9,923	10,211
148	Interest Received	148	91	92	93
4,913	Other	4,913	5,414	3,795	3,849
169,090	Operating Receipts	171,558	145,035	133,464	131,880
Payments					
67,064	Employee	68,035	69,221	65,766	65,948
10,968	Superannuation	10,984	11,537	11,740	11,833
66,136	Supplies and Services	68,069	54,358	48,633	46,646
9,892	Grants and Purchased Services	9,415	7,115	1,693	1,724
33	Interest Expenses	33	44	44	44
16,917	Transfer of Territory Receipts to the ACT Government	16,917	13,772	1,136	1,176
18,371	Related to Cost of Goods Sold	18,371	20,995	208	208
7,440	Other	7,465	8,208	12,141	12,198
196,821	Operating Payments	199,289	185,250	141,361	139,777
-27,731	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	-27,731	-40,215	-7,897	-7,897
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
46,614	Proceeds from Sale of Property, Plant and Equipment	46,614	45,898	0	0
1,827	Repayment of Loan Principal	1,827	1,478	1,478	1,478
48,441	Investing Receipts	48,441	47,376	1,478	1,478
Payments					
23,464	Purchase of Property, Plant and Equipment	24,307	26,125	48,247	3,710
44,573	Purchase of Land and Intangibles	44,573	27,871	0	0
920	Loans Provided (Loans Receivable)	920	920	920	920
68,957	Investing Payments	69,800	54,916	49,167	4,630
-20,516	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-21,359	-7,540	-47,689	-3,152
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
57,484	Capital Injections	58,327	50,596	49,737	5,200
57,484	Financing Receipts	58,327	50,596	49,737	5,200

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
	Payments				
7,922	Distributions to Government	7,922	0	0	0
675	Repayment of Finance Lease Liabilities	675	675	675	675
8,597	Financing Payments	8,597	675	675	675
48,887	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	49,730	49,921	49,062	4,525
640	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	640	2,166	-6,524	-6,524
126,184	CASH AT THE BEGINNING OF REPORTING PERIOD	41,241	41,881	44,047	37,523
126,824	CASH AT THE END OF REPORTING PERIOD	41,881	44,047	37,523	30,999

Financial Statements – Territorial (GGS)

Table 84: Environment, Planning and Sustainable Development Directorate: Revised Statement of Income and Expenses on behalf of the Territory

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
2,580	Payment for Expenses on Behalf of the Territory	2,587	2,106	1,980	2,018
10,489	Taxes, Fees and Fines	10,489	9,891	8,370	8,762
46,624	Land Revenue	30,561	41,546	41,470	20,434
2,138	Interest	977	1,750	2,249	1,162
61,831	Total Revenue	44,614	55,293	54,069	32,376
Expenses					
876	Employee Expenses	875	900	922	933
114	Superannuation Expenses	121	128	132	133
1,035	Supplies and Services	1,035	536	547	559
560	Grants and Purchased Services	560	558	556	570
3,397	Other Expenses	3,397	2,387	0	0
55,851	Transfer Expenses	38,627	50,787	51,914	30,183
61,833	Total Expenses	44,615	55,296	54,071	32,378
-2	Operating Result	-1	-3	-2	-2
-2	Total Comprehensive Income	-1	-3	-2	-2

Table 85: Environment, Planning and Sustainable Development Directorate: Revised Statement of Assets and Liabilities on behalf of the Territory

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
Current Assets					
1,603	Cash and Cash Equivalents	11,181	11,148	11,115	11,082
44,671	Receivables	50,099	55,868	61,637	67,405
133	Inventories	133	133	133	133
0	Other Assets	3	3	3	3
46,407	Total Current Assets	61,416	67,152	72,888	78,623
Non Current Assets					
995	Receivables	854	960	1,066	1,172
67,359	Property, Plant and Equipment	135,786	135,786	135,786	135,786
68,354	Total Non Current Assets	136,640	136,746	136,852	136,958
114,761	TOTAL ASSETS	198,056	203,898	209,740	215,581
Current Liabilities					
44,186	Payables	-980	4,741	10,462	16,183
160	Employee Benefits	217	225	232	238
1,335	Other Liabilities	65,120	65,125	65,130	65,135
45,681	Total Current Liabilities	64,357	70,091	75,824	81,556
Non Current Liabilities					
1,005	Payables	111	222	333	444
20	Employee Benefits	30	30	30	30
0	Other Liabilities	783	783	783	783
1,025	Total Non Current Liabilities	924	1,035	1,146	1,257
46,706	TOTAL LIABILITIES	65,281	71,126	76,970	82,813
68,055	NET ASSETS	132,775	132,772	132,770	132,768
REPRESENTED BY FUNDS EMPLOYED					
34,260	Accumulated Funds	30,552	30,549	30,547	30,545
33,795	Asset Revaluation Surplus	102,223	102,223	102,223	102,223
68,055	TOTAL FUNDS EMPLOYED	132,775	132,772	132,770	132,768

Table 86: Environment, Planning and Sustainable Development Directorate: Revised Statement of Changes in Equity on behalf of the Territory

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
	Opening Equity				
34,262	Opening Accumulated Funds	30,553	30,552	30,549	30,547
33,795	Opening Asset Revaluation Reserve	102,223	102,223	102,223	102,223
68,057	Balance at the Start of the Reporting Period	132,776	132,775	132,772	132,770
	Comprehensive Income				
-2	Operating Result – Including Economic Flows	-1	-3	-2	-2
-2	Total Comprehensive Income	-1	-3	-2	-2
	Closing Equity				
34,260	Closing Accumulated Funds	30,552	30,549	30,547	30,545
33,795	Closing Asset Revaluation Reserve	102,223	102,223	102,223	102,223
68,055	Balance at the end of the Reporting Period	132,775	132,772	132,770	132,768

Table 87: Environment, Planning and Sustainable Development Directorate: Revised Cash Flow Statement on behalf of the Territory

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
2,580	Payment for Expenses on Behalf of the Territory	2,587	2,106	1,980	2,018
10,489	Taxes, Fees and Fines	10,489	9,891	8,370	8,762
2,138	Interest Received	977	1,750	2,249	1,162
45,518	Land Sales	36,320	36,797	36,563	12,598
5,278	Other	5,278	5,421	5,579	5,579
66,003	Operating Receipts	55,651	55,965	54,741	30,119
Payments					
874	Employee	874	897	920	931
114	Superannuation	121	128	132	133
1,235	Supplies and Services	1,235	736	747	759
560	Grants and Purchased Services	560	558	556	570
59,851	Transfer of Territory Receipts to the ACT Government	49,492	51,287	52,414	27,754
3,402	Other	3,402	2,392	5	5
66,036	Operating Payments	55,684	55,998	54,774	30,152
-33	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	-33	-33	-33	-33
-33	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	-33	-33	-33	-33
1,636	CASH AT THE BEGINNING OF REPORTING PERIOD	11,214	11,181	11,148	11,115
1,603	CASH AT THE END OF REPORTING PERIOD	11,181	11,148	11,115	11,082

Table 88: Output Class 1: Planning Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
31,362	Controlled Recurrent Payment	32,465	27,886	25,819	25,535
2,791	User Charges	2,791	2,896	2,994	3,083
1,844	Resources Received Free of Charge	1,846	1,917	1,958	1,972
983	Other Revenue	983	1,018	991	1,028
36,980	Total Revenue	38,085	33,717	31,762	31,618
Expenses					
19,300	Employee Expenses	19,415	18,621	18,735	18,839
3,276	Superannuation Expenses	3,264	3,304	3,637	3,686
13,647	Supplies and Services	14,611	11,198	9,290	8,967
149	Depreciation and Amortisation	149	644	657	660
330	Other Expenses	330	338	351	358
923	Transfer Expenses	923	960	998	1,038
37,625	Total Ordinary Expenses	38,692	35,065	33,668	33,548
-645	Operating Result	-607	-1,348	-1,906	-1,930

Table 89: Output Class 2: Environment Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
Revenue					
54,683	Controlled Recurrent Payments	54,473	58,032	58,547	57,011
29	Taxes, Fees and Fines	29	29	30	31
6,693	User Charges	6,693	6,489	6,567	6,766
148	Interest	148	91	92	93
1,368	Resources Received Free of Charge	1,371	1,426	1,460	1,482
184	Other Revenue	184	658	701	718
63,105	Total Revenue	62,898	66,725	67,397	66,101
Expenses					
27,755	Employee Expenses	27,796	29,008	28,612	28,780
4,859	Superannuation Expenses	4,834	5,138	5,531	5,613
26,892	Supplies and Services	27,096	30,860	30,087	28,514
4,852	Depreciation and Amortisation	4,852	5,082	5,192	5,231
2,613	Grants and Purchased Services	2,117	764	781	803
207	Cost of Goods Sold	207	207	208	208
33	Borrowing Costs	33	44	44	44
479	Other Expenses	479	437	450	460
138	Transfer Expenses	138	138	138	138
67,828	Total Ordinary Expenses	67,552	71,678	71,043	69,791
-4,723	Operating Result	-4,654	-4,953	-3,646	-3,690

Table 90: Output Class 3: Climate Change and Sustainability Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
Revenue					
14,176	Controlled Recurrent Payments	15,749	16,103	18,372	18,148
3,397	User Charges	3,397	2,390	0	0
856	Resources Received Free of Charge	868	899	916	921
1,643	Other Revenue	1,643	1,635	0	0
20,072	Total Revenue	21,657	21,027	19,288	19,069
Expenses					
8,837	Employee Expenses	9,528	10,277	9,467	9,425
1,138	Superannuation Expenses	1,202	1,299	1,327	1,337
9,572	Supplies and Services	10,360	8,443	6,588	6,356
38	Depreciation and Amortisation	38	50	76	83
6,005	Grants and Purchased Services	6,005	5,836	396	406
1,478	Other Expenses ¹	69,177	1,542	1,582	1,621
27,068	Total Ordinary Expenses	96,310	27,447	19,436	19,228
-6,996	Operating Result	-74,653	-6,420	-148	-159

Note:

1. This Output Class includes Other Expenses of \$67,674,000 for the impairment of Large Scale Certificate (LGC) which is not part of the Total Cost variations for Output Class 3 in Table 75: Revised Output Classes.

Table 91: Output Class 4: Land Strategy and Urban Renewal Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
Revenue					
26,690	Controlled Recurrent Payments	26,680	16,660	16,846	17,017
140	Resources Received Free of Charge	140	143	147	151
26,830	Total Revenue	26,820	16,803	16,993	17,168
Expenses					
9,656	Employee Expenses	9,648	9,897	10,096	10,085
1,046	Superannuation Expenses	1,037	1,100	1,147	1,151
15,449	Supplies and Services	15,429	5,937	5,806	5,995
28	Depreciation and Amortisation	28	28	28	28
1,249	Grants and Purchased Services	1,268	490	491	490
22	Other Expenses	22	22	23	24
27,450	Total Ordinary Expenses	27,432	17,474	17,591	17,773
-620	Operating Result	-612	-671	-598	-605

Table 92: Output Class 5: Loose Fill Asbestos Insulation Eradication Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
21,061	Controlled Recurrent Payments	21,058	8,631	0	0
15,856	Land Revenue	15,856	12,674	0	0
36,917	Total Revenue	36,914	21,305	0	0
Expenses					
2,492	Employee Expenses	2,487	2,530	0	0
525	Superannuation Expenses	525	619	0	0
1,137	Supplies and Services	1,134	929	0	0
55	Depreciation and Amortisation	55	56	0	0
4,011	Other Expenses	4,011	4,804	0	0
15,856	Transfer Expenses	15,856	12,674	0	0
24,076	Total Ordinary Expenses	24,068	21,612	0	0
12,841	Operating Result	12,846	-307	0	0

Table 93: Output Class 6: Public Housing Renewal Taskforce Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
2,785	Controlled Recurrent Payments	2,783	0	0	0
2,785	Total Revenue	2,783	0	0	0
Expenses					
329	Employee Expenses	327	0	0	0
120	Superannuation Expenses	118	0	0	0
2,327	Supplies and Services	2,327	0	0	0
7	Depreciation and Amortisation	7	0	0	0
55	Other Expenses	55	0	0	0
2,838	Total Ordinary Expenses	2,834	0	0	0
-53	Operating Result	-51	0	0	0

JUSTICE AND COMMUNITY SAFETY DIRECTORATE

Table 94: Revised Output Classes

	Total Cost			Controlled Recurrent Payments		
	2019-20		2019-20	2019-20		2019-20
	Original Budget \$'000	Variation \$'000	Revised Budget \$'000	Original Budget \$'000	Variation \$'000	Revised Budget \$'000
Output Class 1:						
Justice Services						
Policy Advice and Justice Programs	24,900	1,912	26,812	22,711	2,740	25,451
Legal Services to Government	16,819	78	16,897	11,336	-128	11,208
Legislative Drafting and Publishing Services	5,933	-3	5,930	4,722	-45	4,677
Public Prosecutions	15,071	3	15,074	13,860	-76	13,784
Protection of Rights	10,659	363	11,022	9,710	287	9,997
Total	73,382	2,353	75,735	62,339	2,778	65,117
Output Class 2:						
Corrective Services						
Corrective Services	98,777	607	99,384	87,839	-136	87,703
Total	98,777	607	99,384	87,839	-136	87,703
Output Class 3:						
Courts and Tribunal						
Courts and Tribunal	74,089	1,932	76,021	55,406	1,750	57,156
Total	74,089	1,932	76,021	55,406	1,750	57,156
Output Class 4:						
Emergency Services						
Emergency Services	161,279	1,686	162,965	134,897	430	135,327
Total	161,279	1,686	162,965	134,897	430	135,327

Table 95: Revised Output Classes

	Total Cost			Payment for Expenses on Behalf of the Territory		
	2019-20		2019-20	2019-20		2019-20
	Original Budget \$'000	Variation \$'000	Revised Budget \$'000	Original Budget \$'000	Variation \$'000	Revised Budget \$'000
Output EBT 1:						
ACT Policing						
ACT Policing	172,573	1,032	173,605	169,451	1,106	170,557
Total	172,573	1,032	173,605	169,451	1,106	170,557

Accountability Indicators

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

Changes to Appropriation

Table 96: Changes to appropriation – Controlled Recurrent Payments

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	340,481	345,130	346,011	349,237
2nd Appropriation				
Charter of Rights and additional support for victims of crime	215	449	486	495
Delivering a Family Liaison officer to assist families	38	76	77	78
Disability Justice Strategy	304	481	627	906
Improving access to restorative justice	63	129	132	134
Improving our justice system	270	0	0	0
Increasing opportunities for Aboriginal and Torres Strait Islander people involved with the justice system	74	584	645	0
Introducing a Parole Time Credit Scheme	128	155	0	0
Investigating Mobile Device Detection Cameras in the ACT	89	205	0	0
Strengthening bushfire preparedness	396	115	118	121
Supporting the Environmental Defender's Office	75	150	0	0
Supporting young people through the Public Advocate and Children and Young People Commissioner	128	260	264	268
Shared Services Fixed Charges Relating to Budget Review Initiatives	-12	-39	-39	-40
Remuneration Tribunal	182	229	229	229
FMA Section 16B Rollovers from 2018-19				
ACT Road Safety Fund	39	0	0	0
Better protective clothing for our firefighters	1,133	0	0	0
Commencing operations of the Drug and Alcohol Court	55	0	0	0
Courts Public Private Partnership	1,600	0	0	0
Implementing Moss Review Recommendations	225	0	0	0
Improving ACT Coronial Services	52	0	0	0
Legal Assistance Services	296	0	0	0
Natural Disaster Resilience Program	547	0	0	0
Providing safer alternatives to remand	100	0	0	0
Reducing Recidivism by building communities not prisons	145	0	0	0
Workers' Compensation Acquittal	500	0	0	0
Policy Adjustments				
Strengthening legal and court support for vulnerable young people and families affected by domestic and family violence	0	250	256	260
Technical Adjustments				
ACT Road Safety Fund Catch-up	35	35	35	35
Commonwealth Grant — Aboriginal and Torres Strait Islander Legal Services	0	747	763	780
Commonwealth Grant — Community Legal Centres	0	1,057	1,253	1,267
Commonwealth Grant — Domestic violence units and health justice partnerships	0	491	499	487
Commonwealth Grant — Prepared Communities National Partnership	250	0	0	0

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
Commonwealth Grant — Social and Community Services Sector supplementation	0	181	0	0
Commonwealth Grant — State administration funding	0	352	357	363
Electricity Price Increases	784	0	0	0
Estimated Outcome — Shared Services — Cost Model Review	-3,523	-3,614	-3,704	-3,798
Funding re-directed from Fines Management Scheme Feasibility to Replacement of the Courts and Tribunal ICT Case Management System	-100	0	0	0
Funding re-directed from Natural Disaster Resilience Program to Upgrading the ACT State Emergency Service's Majura Unit facility	-350	0	0	0
Re-classification of funding from other revenue – Legal Assistance Services	1,174	0	0	0
Revised Indexation Parameters	0	-217	-205	-119
Savings — Fines Management Scheme	-90	0	0	0
2019-20 Revised Budget	345,303	347,206	347,804	350,703

Table 97: Changes to appropriation – Expenses on Behalf of the Territory

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	189,329	195,328	196,813	201,636
2nd Appropriation				
Enhanced forensic medical services	715	0	0	0
Disability Justice Strategy	29	118	121	122
Policy Decisions				
Charter of Rights for Victims of Crime	0	135	149	152
Technical Adjustments				
Electricity Price Increases	359	0	0	0
Frontline Worker Training	3	3	0	0
Revised Indexation Parameter	0	-81	-114	-101
2019-20 Revised Budget	190,435	195,503	196,969	201,809

Table 98: Changes to appropriation – Capital Injections, Controlled

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	33,805	48,494	15,131	9,780
2nd Appropriation				
Introducing a Parole Time Credit Scheme	300	0	0	0
Strengthening bushfire preparedness	226	0	0	0
FMA Section 16B Rollovers from 2018-19				
ACT Legislation Register Replacement	107	0	0	0
Better Infrastructure Fund	1,036	0	0	0
Courts Public Private Partnership	183	0	0	0
Drug and Alcohol Court establishment	34	0	0	0
Enhancing Our Bushfire Preparedness	164	0	0	0
Equipment upgrades for first responders	494	0	0	0
ESA – Station Upgrade and Relocation – Phase 2 Due Diligence	171	0	0	0
ESA – Urban Search and Rescue and Chemical, Biological, Radiological and Nuclear Equipment Replacement	53	0	0	0
ESA Vehicle Replacement Program	74	0	0	0
Human Rights Commission digital capability	73	0	0	0
More paramedics	34	0	0	0
More Paramedics and Ambulances	103	0	0	0
New Aerial pumper for ACT Fire & Rescue	16	0	0	0
New Jury Management System	34	0	0	0
Replacement of the Courts and Tribunal ICT Case Management System	192	0	0	0
Territory Radio Network upgrade – Phase 2 and 3	-1,597	0	0	0
Upgrading ESA Communications centre and Non-Emergency Patient Transport Facilities	693	0	0	0
Technical Adjustments				
Funding re-directed from Fines Management Scheme Feasibility to Replacement of the Courts and Tribunal ICT Case Management System	100	0	0	0
Funding re-directed from Natural Disaster Resilience Program to Upgrading the ACT State Emergency Service's Majura Unit facility	350	0	0	0
Transfer — Keeping Canberrans safe in public places — from Controlled to Territorial	-90	-60	0	0
2019-20 Revised Budget	36,555	48,434	15,131	9,780

Table 99: Changes to appropriation – Capital Injections, Territorial

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	3,257	4,663	4,271	531
FMA Section 16B Rollovers from 2018-19				
Better Infrastructure Fund	239	0	0	0
Enhanced security for ACT Policing	29	0	0	0
Keeping Canberrans safe in public place	247	0	0	0
Technical Adjustments				
Transfer — Keeping Canberrans safe in public places — from Controlled to Territorial	90	60	0	0
2019-20 Revised Budget	3,862	4,723	4,271	531

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2018-19 financial statements and the impacts of the 2019-20 Budget Review and the *Appropriation Bill 2019-2020 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 100: Justice and Community Safety Directorate: Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
340,481	Controlled Recurrent Payments	345,303	347,206	347,804	342,829
16,725	User Charges	16,725	17,181	17,629	18,110
413	Resources Received Free of Charge	3,759	3,886	3,972	4,062
12,878	Other Revenue	11,774	11,546	11,837	12,186
370,497	Total Revenue	377,561	379,819	381,242	377,187
Expenses					
217,098	Employee Expenses	217,924	222,710	225,697	223,254
32,969	Superannuation Expenses	33,069	34,219	34,585	34,887
95,036	Supplies and Services	98,386	96,139	96,574	97,305
39,385	Depreciation and Amortisation	39,385	39,976	41,295	42,194
7,133	Grants and Purchased Services	8,036	8,574	6,396	4,031
13,478	Borrowing Costs	15,078	13,511	13,308	13,089
2,428	Other Expenses	2,227	2,304	2,304	2,304
407,527	Total Expenses	414,105	417,433	420,159	417,064
-37,030	Operating Result	-36,544	-37,614	-38,917	-39,877
-37,030	Total Comprehensive Income	-36,544	-37,614	-38,917	-39,877

Table 101: Justice and Community Safety Directorate: Revised Balance Sheet

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
Current Assets					
8,322	Cash and Cash Equivalents	10,870	10,701	10,520	10,339
14,299	Receivables	12,626	11,663	10,700	9,737
0	Inventories	2,127	2,127	2,127	2,127
27,459	Capital Works in Progress	11,251	8,093	2,123	2,123
1,933	Other Assets	1,386	1,386	1,386	1,386
52,013	Total Current Assets	38,260	33,970	26,856	25,712
Non Current Assets					
530,142	Property, Plant and Equipment	567,245	578,263	561,784	534,219
30,780	Intangible Assets	17,470	18,983	15,980	12,977
560,922	Total Non Current Assets	584,715	597,246	577,764	547,196
612,935	TOTAL ASSETS	622,975	631,216	604,620	572,908
Current Liabilities					
6,074	Payables	9,091	8,529	7,269	6,009
8,261	Finance Leases	7,405	7,774	8,159	8,448
85,089	Employee Benefits	86,230	87,504	88,283	88,649
614	Other Provisions	982	1,055	1,128	1,201
870	Other Liabilities	1,141	1,141	1,141	1,141
100,908	Total Current Liabilities	104,849	106,003	105,980	105,448
Non Current Liabilities					
177,161	Finance Leases	175,516	171,769	168,149	165,759
1,335	Employee Benefits	2,807	2,822	3,048	3,492
2,300	Other Provisions	2,388	2,387	2,994	3,857
180,796	Total Non Current Liabilities	180,711	176,978	174,191	173,108
281,704	TOTAL LIABILITIES	285,560	282,981	280,171	278,556
331,231	NET ASSETS	337,415	348,235	324,449	294,352
REPRESENTED BY FUNDS EMPLOYED					
267,528	Accumulated Funds	272,000	282,820	259,034	228,937
63,703	Asset Revaluation Surplus	65,415	65,415	65,415	65,415
331,231	TOTAL FUNDS EMPLOYED	337,415	348,235	324,449	294,352

Table 102: Justice and Community Safety Directorate: Revised Statement of Changes in Equity

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
	Opening Equity				
270,753	Opening Accumulated Funds	271,989	272,000	282,820	259,034
63,703	Opening Asset Revaluation Reserve	65,415	65,415	65,415	65,415
334,456	Balance at the Start of the Reporting Period	337,404	337,415	348,235	324,449
	Comprehensive Income				
-37,030	Operating Result – Including Economic Flows	-36,544	-37,614	-38,917	-39,877
-37,030	Total Comprehensive Income	-36,544	-37,614	-38,917	-39,877
	Transactions Involving Owners Affecting Accumulated Funds				
33,805	Capital Injections	36,555	48,434	15,131	9,780
33,805	Total Transactions Involving Owners Affecting Accumulated Funds	36,555	48,434	15,131	9,780
	Closing Equity				
267,528	Closing Accumulated Funds	272,000	282,820	259,034	228,937
63,703	Closing Asset Revaluation Reserve	65,415	65,415	65,415	65,415
331,231	Balance at the end of the Reporting Period	337,415	348,235	324,449	294,352

Table 103: Justice and Community Safety Directorate: Revised Cash Flow Statement

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
340,481	Controlled Recurrent Payments	345,303	347,206	347,804	342,829
15,193	User Charges	15,193	15,574	16,022	16,503
26,959	Other	29,189	30,059	30,436	30,874
382,633	Operating Receipts	389,685	392,839	394,262	390,206
Payments					
215,148	Employee	216,460	220,781	223,796	221,292
32,971	Superannuation	33,071	34,218	34,584	34,886
94,665	Supplies and Services	98,003	95,027	96,192	98,117
7,133	Grants and Purchased Services	8,036	8,574	6,396	4,031
13,569	Interest Expenses	15,169	13,602	13,399	13,180
15,571	Other	15,370	15,370	15,370	15,370
379,057	Operating Payments	386,109	387,572	389,007	384,951
3,576	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	3,576	5,267	5,255	5,255
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
26,236	Purchase of Property, Plant and Equipment	29,156	45,251	15,523	10,172
7,569	Purchase of Land and Intangibles	7,399	3,888	313	313
33,805	Investing Payments	36,555	49,139	15,836	10,485
-33,805	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-36,555	-49,139	-15,836	-10,485
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
33,805	Capital Injections	36,555	48,434	15,131	9,780
33,805	Financing Receipts	36,555	48,434	15,131	9,780
Payments					
4,731	Repayment of Finance Lease Liabilities	4,731	4,731	4,731	4,731
4,731	Financing Payments	4,731	4,731	4,731	4,731
29,074	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	31,824	43,703	10,400	5,049
-1,155	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	-1,155	-169	-181	-181
9,477	CASH AT THE BEGINNING OF REPORTING PERIOD	12,025	10,870	10,701	10,520
8,322	CASH AT THE END OF REPORTING PERIOD	10,870	10,701	10,520	10,339

Financial Statements – Territorial (GGS)

Table 104: Justice and Community Safety Directorate: Revised Statement of Income and Expenses on behalf of the Territory

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
189,329	Payment for Expenses on Behalf of the Territory	190,432	195,500	196,969	201,809
6,249	Taxes, Fees and Fines	6,249	6,590	6,756	6,749
2,682	Other Revenue	2,682	2,681	2,680	2,686
198,260	Total Revenue	199,363	204,771	206,405	211,244
Expenses					
1,600	Employee Expenses	1,600	1,621	1,642	1,663
179,025	Supplies and Services	180,128	185,051	186,354	192,038
3,122	Depreciation and Amortisation	3,049	3,087	3,263	3,460
8,696	Grants and Purchased Services	8,696	8,805	8,937	8,064
514	Other Expenses	514	514	514	514
8,425	Transfer Expenses	8,425	8,780	8,958	8,965
201,382	Total Expenses	202,412	207,858	209,668	214,704
-3,122	Operating Result	-3,049	-3,087	-3,263	-3,460
-3,122	Total Comprehensive Income	-3,049	-3,087	-3,263	-3,460

Table 105: Justice and Community Safety Directorate: Revised Statement of Assets and Liabilities on behalf of the Territory

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
Current Assets					
411	Cash and Cash Equivalents	667	667	667	667
4,702	Receivables	4,954	4,954	4,954	4,954
341	Capital Works in Progress	-1,926	-1,626	-1,626	-1,626
5,454	Total Current Assets	3,695	3,995	3,995	3,995
Non Current Assets					
78,300	Property, Plant and Equipment	79,118	80,454	81,462	78,533
0	Capital Works in Progress	1,135	1,135	1,135	1,135
78,300	Total Non Current Assets	80,253	81,589	82,597	79,668
83,754	TOTAL ASSETS	83,948	85,584	86,592	83,663
Current Liabilities					
116	Payables	414	414	414	414
10	Employee Benefits	10	10	10	10
306	Other Provisions	175	175	175	175
4,162	Other Liabilities	4,349	4,349	4,349	4,349
4,594	Total Current Liabilities	4,948	4,948	4,948	4,948
4,594	TOTAL LIABILITIES	4,948	4,948	4,948	4,948
79,160	NET ASSETS	79,000	80,636	81,644	78,715
REPRESENTED BY FUNDS EMPLOYED					
48,704	Accumulated Funds	48,544	50,180	51,188	48,259
30,456	Asset Revaluation Surplus	30,456	30,456	30,456	30,456
79,160	TOTAL FUNDS EMPLOYED	79,000	80,636	81,644	78,715

Table 106: Justice and Community Safety Directorate: Revised Statement of Changes in Equity on behalf of the Territory

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
	Opening Equity				
48,569	Opening Accumulated Funds	47,731	48,544	50,180	51,188
30,456	Opening Asset Revaluation Reserve	30,456	30,456	30,456	30,456
79,025	Balance at the Start of the Reporting Period	78,187	79,000	80,636	81,644
	Comprehensive Income				
-3,122	Operating Result – Including Economic Flows	-3,049	-3,087	-3,263	-3,460
-3,122	Total Comprehensive Income	-3,049	-3,087	-3,263	-3,460
0	Total Movement in Reserves	0	0	0	0
	Transactions Involving Owners Affecting Accumulated Funds				
3,257	Capital Injections	3,862	4,723	4,271	531
3,257	Total Transactions Involving Owners Affecting Accumulated Funds	3,862	4,723	4,271	531
	Closing Equity				
48,704	Closing Accumulated Funds	48,544	50,180	51,188	48,259
30,456	Closing Asset Revaluation Reserve	30,456	30,456	30,456	30,456
79,160	Balance at the end of the Reporting Period	79,000	80,636	81,644	78,715

Table 107: Justice and Community Safety Directorate: Revised Cash Flow Statement on behalf of the Territory

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
189,329	Payment for Community Service Obligations	190,432	195,500	196,969	201,809
6,049	Taxes, Fees and Fines	6,049	6,390	6,556	6,549
3,256	Other	3,256	3,255	3,254	3,260
198,634	Operating Receipts	199,737	205,145	206,779	211,618
Payments					
1,600	Employee	1,600	1,621	1,642	1,663
179,025	Supplies and Services	180,128	185,051	186,354	192,038
8,696	Grants and Purchased Services	8,696	8,805	8,937	8,064
8,739	Transfer of Territory Receipts to the ACT Government	8,739	9,094	9,272	9,279
574	Other	574	574	574	574
198,634	Operating Payments	199,737	205,145	206,779	211,618
0	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	0	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
3,257	Purchase of Property, Plant and Equipment	3,862	4,723	4,271	531
3,257	Investing Payments	3,862	4,723	4,271	531
-3,257	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-3,862	-4,723	-4,271	-531
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
3,257	Capital Injections	3,862	4,723	4,271	531
3,257	Financing Receipts	3,862	4,723	4,271	531
3,257	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	3,862	4,723	4,271	531
0	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	0	0	0	0
411	CASH AT THE BEGINNING OF REPORTING PERIOD	667	667	667	667
411	CASH AT THE END OF REPORTING PERIOD	667	667	667	667

Table 108: Output Class 1: Justice Services

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
62,339	Controlled Recurrent Payments	65,117	65,856	64,267	62,982
4,637	User Charges	4,637	4,762	4,878	5,006
0	Resources Received Free of Charge	723	768	788	809
2,525	Other Revenue	1,572	1,232	1,266	1,304
69,501	Total Revenue	72,049	72,618	71,199	70,101
Expenses					
41,051	Employee Expenses	41,415	42,254	42,393	42,087
6,190	Superannuation Expenses	6,251	6,524	6,513	6,789
18,242	Supplies and Services	19,267	18,816	18,200	18,403
2,894	Depreciation and Amortisation	2,894	2,977	2,297	2,297
4,932	Grants and Purchased Services	5,835	5,940	4,996	3,742
15	Borrowing Costs	15	15	15	15
58	Other Expenses	58	60	60	60
73,382	Total Ordinary Expenses	75,735	76,586	74,474	73,393
-3,881	Operating Result	-3,686	-3,968	-3,275	-3,292

Table 109: Output Class 2: Corrective Services

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
Revenue					
87,839	Controlled Recurrent Payments	87,703	88,951	86,298	85,705
0	Resources Received Free of Charge	832	853	874	896
59	Other Revenue	59	61	63	64
87,898	Total Revenue	88,594	89,865	87,235	86,665
Expenses					
55,654	Employee Expenses	55,682	56,116	55,730	56,078
6,436	Superannuation Expenses	6,447	6,629	6,582	6,872
24,183	Supplies and Services	24,760	24,999	24,010	23,928
10,449	Depreciation and Amortisation	10,440	10,368	11,505	12,517
2,034	Grants and Purchased Services	2,034	2,468	1,206	95
21	Borrowing Costs	21	21	21	21
98,777	Total Ordinary Expenses	99,384	100,601	99,054	99,511
-10,879	Operating Result	-10,790	-10,736	-11,819	-12,846

Table 110: Output Class 3: Courts and Tribunal

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
Revenue					
55,406	Controlled Recurrent Payments	57,156	56,320	58,784	60,243
1,013	User Charges	1,013	1,040	1,067	1,094
413	Resources Received Free of Charge	784	806	815	824
7,938	Other Revenue	7,787	7,838	8,025	8,260
64,770	Total Revenue	66,740	66,004	68,691	70,421
Expenses					
28,107	Employee Expenses	28,289	28,702	29,423	29,787
3,622	Superannuation Expenses	3,647	3,763	3,890	3,965
21,620	Supplies and Services	21,937	22,140	24,079	25,595
8,095	Depreciation and Amortisation	8,104	8,533	9,183	9,183
37	Grants and Purchased Services	37	37	0	0
12,407	Borrowing Costs	14,007	12,439	12,236	12,017
201	Other Expenses	0	0	0	0
74,089	Total Ordinary Expenses	76,021	75,614	78,811	80,547
-9,319	Operating Result	-9,281	-9,610	-10,120	-10,126

Table 111: Output Class 4: Emergency Services

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
Revenue					
134,897	Controlled Recurrent Payments	135,327	135,829	138,199	133,639
11,075	User Charges	11,075	11,379	11,684	12,010
0	Resources Received Free of Charge	1,420	1,459	1,495	1,533
2,356	Other Revenue	2,356	2,415	2,483	2,558
148,328	Total Revenue	150,178	151,082	153,861	149,740
Expenses					
92,286	Employee Expenses	92,538	95,451	97,959	95,107
16,721	Superannuation Expenses	16,724	17,279	17,576	17,237
30,991	Supplies and Services	32,422	30,145	30,245	29,338
17,947	Depreciation and Amortisation	17,947	18,098	18,310	18,197
130	Grants and Purchased Services	130	129	194	194
1,035	Borrowing Costs	1,035	1,036	1,036	1,036
2,169	Other Expenses	2,169	2,244	2,244	2,244
161,279	Total Ordinary Expenses	162,965	164,382	167,564	163,353
-12,951	Operating Result	-12,787	-13,300	-13,703	-13,613

MAJOR PROJECTS CANBERRA

Table 112: Revised Output Classes

	Total Cost			Controlled Recurrent Payments		
	2019-20		2019-20	2019-20		2019-20
	Original Budget \$'000	Variation \$'000	Revised Budget \$'000	Original Budget \$'000	Variation \$'000	Revised Budget \$'000
Output Class 1:						
Major Projects Canberra						
Major Projects Canberra	0	28,009	28,009	0	7,656	7,656
Total	0	28,009	28,009	0	7,656	7,656

Accountability Indicators

Table 113: Accountability Indicators

Output Class 1 – Major Projects Canberra Output 1.1 – Major Projects Canberra	2019-20 Published Targets	2019-20 Revised Targets
1. Proportion of relevant projects supported by Major Projects Canberra that have had WHS audits performed in accordance with the Active Certification Audit Program	N/A	90%
2. Capital Works Projects:		
a. Percentage of construction projects completed on budget	N/A	>85%
b. Percentage of construction projects completed on time	N/A	>85%
c. Percentage of contracts awarded to prequalified contractors/consultants	N/A	>95%
3. Proportion of relevant contracts managed by Major Projects Canberra that include the requirement for the contractor to hold IRE Certification	N/A	>90%

Explanation of accountability indicators

1. Responsibility for this accountability indicator transferred to Major Projects Canberra on 1 July 2019 from Chief Minister, Treasury and Economic Development Directorate (CMTEDD). The Active Certification Audit Program applies to construction work for Government capital works projects valued at \$250,000 or more.
2. Responsibility for this accountability indicator transferred from CMTEDD to Major Projects Canberra on 1 July 2019. This accountability indicator applies to all construction projects managed by IFCW (now Major Projects Canberra) and includes the following three measures:
 - a. This accountability indicator measures the percentage of New Construction Capital Works projects delivered within the approved budget.
 - b. This accountability indicator measures the percentage of New Construction Capital Works projects delivered within the approved timeframe.
 - c. This accountability indicator applies only to contracts for works and services that have a prequalification category under the ACT Government Prequalification Schemes.
3. Responsibility for this accountability indicator transferred from CMTEDD to Major Projects Canberra on 1 July 2019. The Industrial Relations and Employment Obligation Certification (IRE) is being replaced by the Secure Local Jobs Code Certificate with effect 15 January 2020. This accountability indicator will remain in use in 2019-20 and will be updated for the 2020-21 Budget.

Changes to Appropriation

Table 114: Changes to appropriation – Controlled Recurrent Payments

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	0	0	0	0
2nd Appropriation				
Learning from the first stage of light rail	88	0	0	0
Technical Adjustments				
Section 16 Transfer — Keeping our growing city moving — Mitchell light rail stop - from Transport Canberra and City Services	150	0	0	0
Section 16 Transfer — Keeping our growing city moving – Light Rail Stage 2 – City to Woden early planning — from Transport Canberra and City Services	5,076	0	0	0
Section 16 Transfer — Delivering Stage 2 of Light Rail to Woden — from Transport Canberra and City Services	2,342	0	0	0
2019-20 Revised Budget	7,656	0	0	0

Changes to Appropriation

Table 115: Changes to appropriation – Capital Injection, Controlled

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	0	0	0	0
2nd Appropriation				
Extending light rail to Woden – Delivering Stage 2A	31,400	NFP	NFP	NFP
Taking light rail to Woden – Raising London Circuit	2,500	NFP	NFP	NFP
Technical Adjustments				
Section 16 Transfer — Commencing Light Rail Stage 1 operations and delivering a light rail stop at Mitchell — from Transport Canberra and City Services	4,847	NFP	0	0
Section 16 Transfer — Delivering Stage 2 of Light Rail to Woden - from Transport Canberra and City Services	18,408	1,750	0	0
Section 16 Transfer — Light Rail – Stage 1 – PPP Territory Retained Risk — from Transport Canberra and City Services	21,405	0	0	0
Section 16 Transfer — Light Rail - Stage 1 – Procurement and delivery — from Transport Canberra and City Services	3,649	0	0	0
Section 16 Transfer — SPIRE - from ACT Health Directorate	60,200	0	0	0
2019-20 Revised Budget	142,409	1,750	0	0

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2018-19 financial statements and the impacts of the 2019-20 Budget Review and the *Appropriation Bill 2019-2020 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 116: Major Projects Canberra: Revised Operating Statement

2019-20 Budget	2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000	\$'000	\$'000	\$'000	\$'000
Revenue				
0	7,656	0	0	0
0	18,650	19,204	19,606	19,867
0	384	384	391	391
0	13	65	66	68
0	26,703	19,653	20,063	20,326
Expenses				
0	15,441	15,198	15,469	15,590
0	1,432	1,568	1,629	1,714
0	9,830	2,887	2,965	3,022
0	1,306	1,302	1,302	1,300
0	28,009	20,955	21,365	21,626
0	-1,306	-1,302	-1,302	-1,300
0	-1,306	-1,302	-1,302	-1,300

Table 117: Major Projects Canberra: Revised Balance Sheet

Budget as at 30/6/20 \$'000	Revised Budget as at 30/6/20 \$'000	Estimate as at 30/6/21 \$'000	Estimate as at 30/6/22 \$'000	Estimate as at 30/6/23 \$'000
Current Assets				
0 Receivables	37,123	37,123	37,123	37,123
0 Other Assets	100	100	100	100
0 Total Current Assets	37,223	37,223	37,223	37,223
Non Current Assets				
0 Intangible Assets	5,216	3,914	2,612	1,312
0 Capital Works in Progress	142,409	144,159	144,159	144,159
0 Total Non Current Assets	147,625	148,073	146,771	145,471
0 TOTAL ASSETS	184,848	185,296	183,994	182,694
Current Liabilities				
0 Payables	6,555	6,555	6,555	6,555
0 Interest-Bearing Liabilities	37,211	37,211	37,211	37,211
0 Employee Benefits	5,215	5,215	5,215	5,215
0 Other Provisions	69	69	69	69
0 Other Liabilities	4,030	4,030	4,030	4,030
0 Total Current Liabilities	53,080	53,080	53,080	53,080
Non Current Liabilities				
0 Other Provisions	409	409	409	409
0 Total Non Current Liabilities	409	409	409	409
0 TOTAL LIABILITIES	53,489	53,489	53,489	53,489
0 NET ASSETS	131,359	131,807	130,505	129,205

2019-20 Budget	2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000	\$'000	\$'000	\$'000	\$'000
REPRESENTED BY FUNDS EMPLOYED				
0 Accumulated Funds	131,359	131,807	130,505	129,205
0 TOTAL FUNDS EMPLOYED	131,359	131,807	130,505	129,205

Table 118: Major Projects Canberra: Revised Statement of Changes in Equity

Budget as at 30/6/20	Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000	\$'000	\$'000	\$'000	\$'000
Opening Equity				
0 Opening Accumulated Funds	0	131,359	131,807	130,505
0 Balance at the Start of the Reporting Period	0	131,359	131,807	130,505
Comprehensive Income				
0 Operating Result – Including Economic Flows	-1,306	-1,302	-1,302	-1,300
0 Total Comprehensive Income	-1,306	-1,302	-1,302	-1,300
Transactions Involving Owners Affecting				
0 Capital Injections	142,409	1,750	0	0
0 Inc/Dec in Net Assets due to Admin Restructure	-9,744	0	0	0
0 Total Transactions Involving Owners Affecting Accumulated Funds	132,665	1,750	0	0
Closing Equity				
0 Closing Accumulated Funds	131,359	131,807	130,505	129,205
0 Balance at the end of the Reporting Period	131,359	131,807	130,505	129,205

Table 119: Major Projects Canberra: Revised Cash Flow Statement

2019-20 Budget	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
0 Controlled Recurrent Payments	7,656	0	0	0
0 User Charges	18,650	19,204	19,606	19,867
0 Other	589,755	569,508	504,979	494,981
0 Operating Receipts	616,061	588,712	524,585	514,848
Payments				
0 Employee	15,441	15,198	15,469	15,590
0 Superannuation	1,432	1,568	1,629	1,714
0 Supplies and Services	9,446	2,503	2,574	2,631
0 Other	589,742	569,443	504,913	494,913
0 Operating Payments	616,061	588,712	524,585	514,848
0 NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	0	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments				
0 Purchase of Property, Plant and Equipment	142,409	1,750	0	0
0 Investing Payments	142,409	1,750	0	0
0 NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-142,409	-1,750	0	0
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
0 Capital Injections	142,409	1,750	0	0
0 Receipts of Transferred Cash Balances	-37,211	0	0	0
0 Financing Receipts	105,198	1,750	0	0
0 NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	105,198	1,750	0	0
0 NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	-37,211	0	0	0
0 CASH AT THE BEGINNING OF REPORTING PERIOD	0	-37,211	-37,211	-37,211
0 CASH AT THE END OF REPORTING PERIOD	-37,211	-37,211	-37,211	-37,211

PUBLIC TRUSTEE AND GUARDIAN

Changes to Appropriation

Table 120: Changes to appropriation – Controlled Recurrent Payments

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	2,260	2,206	2,176	2,202
2nd Appropriation				
Additional support for Guardianship Services	128	260	264	267
Budget Technical Adjustments				
Revised Superannuation Parameters	-5	-4	-4	-5
2019-20 Revised Budget	2,383	2,462	2,436	2,464

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2018-19 financial statements and the impacts of the 2019-20 Budget Review and the *Appropriation Bill 2019-2020 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 121: Public Trustee and Guardian: Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
	Revenue				
2,260	Controlled Recurrent Payments	2,389	2,468	2,442	2,464
5,559	User Charges	5,625	5,755	6,001	6,195
155	Interest	185	190	200	203
7,974	Total Revenue	8,199	8,413	8,643	8,862
	Expenses				
5,214	Employee Expenses	5,304	5,598	5,797	5,956
831	Superannuation Expenses	911	947	952	947
1,843	Supplies and Services	1,861	1,911	1,933	1,999
301	Depreciation and Amortisation	301	308	308	308
8,189	Total Expenses	8,377	8,764	8,990	9,210
-215	Operating Result	-178	-351	-347	-348

Table 122: Public Trustee and Guardian: Revised Balance Sheet

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
Current Assets					
306	Cash and Cash Equivalents	795	810	841	879
5,558	Investments	4,669	4,658	4,647	4,636
711	Receivables	447	448	449	450
20	Other Assets	19	20	21	22
6,595	Total Current Assets	5,930	5,936	5,958	5,987
Non Current Assets					
1,883	Property, Plant and Equipment	1,752	1,397	1,042	687
1	Other Assets	1	1	1	1
1,884	Total Non Current Assets	1,753	1,398	1,043	688
8,479	TOTAL ASSETS	7,683	7,334	7,001	6,675
Current Liabilities					
660	Payables	324	352	391	438
1,660	Employee Benefits	1,926	1,942	1,957	1,972
47	Other Provisions	47	47	47	47
2,367	Total Current Liabilities	2,297	2,341	2,395	2,457
Non Current Liabilities					
186	Employee Benefits	151	170	191	212
371	Other Provisions	389	328	267	206
557	Total Non Current Liabilities	540	498	458	418
2,924	TOTAL LIABILITIES	2,837	2,839	2,853	2,875
5,555	NET ASSETS	4,846	4,495	4,148	3,800
REPRESENTED BY FUNDS EMPLOYED					
4,554	Accumulated Funds	4,258	3,907	3,560	3,212
1,001	Asset Revaluation Surplus	588	588	588	588
5,555	TOTAL FUNDS EMPLOYED	4,846	4,495	4,148	3,800

Table 123: Public Trustee and Guardian: Revised Statement of Changes in Equity

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
	Opening Equity				
4,769	Opening Accumulated Funds	4,436	4,258	3,907	3,560
1,001	Opening Asset Revaluation Reserve	588	588	588	588
5,770	Balance at the Start of the Reporting Period	5,024	4,846	4,495	4,148
	Comprehensive Income				
-215	Operating Result – Including Economic Flows	-178	-351	-347	-348
-215	Total Comprehensive Income	-178	-351	-347	-348
	Closing Equity				
4,554	Closing Accumulated Funds	4,258	3,907	3,560	3,212
1,001	Closing Asset Revaluation Reserve	588	588	588	588
5,555	Balance at the end of the Reporting Period	4,846	4,495	4,148	3,800

Table 124: Public Trustee and Guardian: Revised Cash Flow Statement

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
1,739	Controlled Recurrent Payments	1,862	1,928	1,888	1,910
527	Payment for Community Service Obligations	527	540	554	554
5,922	User Charges	5,623	5,753	5,999	6,193
155	Interest Received	185	190	200	203
584	Other	584	591	615	640
8,927	Operating Receipts	8,781	9,002	9,256	9,500
Payments					
5,188	Employee	5,285	5,574	5,772	5,931
1,191	Superannuation	900	936	941	936
1,846	Supplies and Services	1,864	1,914	1,936	2,002
560	Other	560	574	587	604
8,785	Operating Payments	8,609	8,998	9,236	9,473
142	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	172	4	20	27
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
540	Proceeds from Sale/Maturity of Investments	540	900	1,060	1,060
540	Investing Receipts	540	900	1,060	1,060
Payments					
600	Purchase of Property, Plant and Equipment	600	0	0	0
109	Purchase of Investments	109	889	1,049	1,049
709	Investing Payments	709	889	1,049	1,049
-169	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-169	11	11	11
-27	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	3	15	31	38
333	CASH AT THE BEGINNING OF REPORTING PERIOD	792	795	810	841
306	CASH AT THE END OF REPORTING PERIOD	795	810	841	879

TRANSPORT CANBERRA AND CITY SERVICES DIRECTORATE

Table 125: Revised Output Classes

	Total Cost			Controlled Recurrent Payments		
	2019-20		2019-20	2019-20		2019-20
	Original Budget \$'000	Variation \$'000	Revised Budget \$'000	Original Budget \$'000	Variation \$'000	Revised Budget \$'000
Output Class 1:						
Transport Canberra						
Transport Canberra	199,208	-3,661	195,547	193,298	-4,876	188,422
Total	199,208	-3,661	195,547	193,298	-4,876	188,422
Output Class 2:						
City Services						
Roads and Infrastructure	218,850	1,309	220,159	82,667	1,809	84,476
Library Services	20,345	-160	20,185	15,294	-120	15,174
Waste and Recycling	68,761	-15,370	53,391	36,145	-89	36,056
City Maintenance and Services	118,518	1,769	120,287	79,062	1,180	80,242
Capital Linen Service	15,400	0	15,400	0	0	0
Total	441,874	-12,452	429,422	213,168	2,780	215,948

Accountability Indicators

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

Changes to Appropriation

Table 126: Changes to appropriation – Controlled Recurrent Payments

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	406,466	422,513	435,766	441,930
2nd Appropriation				
Kerbside Bulky Waste Collection	490	NFP	NFP	NFP
Light Rail additional services and safety infrastructure enhancements	330	NFP	NFP	NFP
More bus drivers for weekend services	1,483	0	0	0
New Woden bus depot – stage 2	900	675	173	345
Shared Services Finance and Human Resources fixed cost contribution	-4	-4	-4	-4
FMA Section 16B Rollovers from 2018-19				
Better Public Transport for Canberra — Improved Delivery of ACTION services	350	0	0	0
Keeping our growing city moving — Light Rail Stage 2 — early planning	1,076	0	0	0
Keeping our growing city moving — Pialligo pedestrian upgrades	26	0	0	0
Planning for faster rail	100	0	0	0
Policy Decisions				
Better public transport infrastructure for Canberra	0	0	0	18
Improving and expanding online services	0	1,220	900	900
Modernising ACT's public transport network ticketing systems	0	NFP	NFP	NFP
Shared Services Finance and Human Resources fixed cost contribution — TCO	0	-15	-3	-3
Technical Adjustments				
Alignment of Pricing and Payments with TCO	-1	0	0	0
Building a better city — Civic and Dickson office accommodation	-42	-357	-373	-390
Commonwealth Grant — Interstate Road Transport NP	33	0	0	0
Recognition of CRP for Managing Waste Better initiative	1,185	2,194	2,658	3,435
Revised Funding Profile – Better services in your community — Essential Waste Management Infrastructure	0	-300	300	300
Revised Funding Profile – Building a better city — Canberra Brickworks — Access road and Dudley Street upgrade	0	0	-41	0
Revised Funding Profile – Building a better city — Rehabilitating landfill sites	0	-120	0	120
Revised Funding Profile – Keeping our growing city moving — Safer intersections	0	-80	-162	141
Revised Indexation Parameters	0	-707	-1,013	-986
Revised Indexation Parameters — TCO	0	-73	-84	-63
Revised Superannuation Parameters	-1,147	-942	-841	-925
Revised Superannuation Parameters — TCO	910	385	395	242
Section 16 Transfer — Light Rail Stage 2 — to MPC	-7,568	0	0	0
Transfer – Better Roads for Gungahlin – Enhanced Town Centre road network – from CMTEDD	-72	5	8	4

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
Transfer — Better Roads for Gungahlin – Gungahlin town centre road network improvements — from CMTEDD	-100	-91	-43	-8
Transfer — Better Roads for Gungahlin – Horse Park Drive duplication — from CMTEDD	0	36	178	285
Transfer – Building a better city – Canberra Brickworks – Access road and Dudley Street upgrade – from CMTEDD	0	0	13	107
Transfer — Caring for our Environment — Lake Tuggeranong Water Quality Improvement — Stage 2 — from CMTEDD	0	0	102	204
Transfer — Cravens Creek Water Quality Control Pond — from CMTEDD	-224	-134	-44	-50
Transfer — Dickson Group Centre Intersections – Upgrade — from CMTEDD	23	62	62	62
Transfer — Improving Our Suburbs – New Molonglo Valley Infrastructure — from CMTEDD	3	166	421	576
Transfer — Isabella Weir Spillway Upgrades — from CMTEDD	-4	95	92	89
Transfer — Light Rail Stage 1 — TCO	179	180	180	41
Transfer — Majura Parkway to Majura Road – Link road — from CMTEDD	51	200	197	195
Transfer — Molonglo 2 – Sewer and Pedestrian Bridge over Molonglo River — from CMTEDD	-20	220	240	240
Transfer — Molonglo 2 – Uriarra Road Upgrade — from CMTEDD	35	62	57	52
Transfer — Molonglo 2 – Water Supply, Trunk Sewer and Stormwater Infrastructure – Stage 1 — from CMTEDD	-43	34	31	28
Transfer — Molonglo Infrastructure Investment — from CMTEDD	13	169	312	312
Transfer — Throsby – Access road and western intersection — from CMTEDD	-39	61	97	97
Transfer — Ticketing System — TCO	0	0	0	-3,989
Transfer — Urban Renewal Program – Molonglo 3 infrastructure — from CMTEDD	0	0	51	57
Transfer — Urban Renewal Program – Phillip Oval upgrade — from CMTEDD	-19	26	24	22
2019-20 Revised Budget	404,370	425,480	439,649	443,384

Table 127: Changes to appropriation – Capital Injection, Controlled

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
2019-20 Budget	275,558	158,622	163,056	132,887
2nd Appropriation				
Improving and expanding online services	2,970	2,672	153	136
Improving Tharwa Drive and Nudurr Drive	100	300	0	0
Light Rail additional services and safety infrastructure enhancements	740	NFP	NFP	NFP
Modernising ACT's public transport network ticketing systems	7,513	NFP	NFP	NFP
More bus drivers for weekend services	100	0	0	0
New Woden bus depot – stage 2	1,000	14,000	2,000	0
Policy Decisions				
Better public transport infrastructure for Canberra	0	1,800	0	0
FMA Section 16B Rollovers from 2018-19				
Better Government — Improving customer services delivery	70	0	0	0
Better Infrastructure Fund	6,298	0	0	0
Better Roads for Belconnen – Aikman Drive duplication	-43	0	0	0
Better Roads for Canberra – Stronger bridges to transport freight	870	0	0	0
Better Roads for Gungahlin – Gundaroo Drive duplication – Stage 1	722	0	0	0
Better Roads for Gungahlin – Gungahlin town centre road network improvements	125	0	0	0
Better Roads for Gungahlin – Horse Park Drive duplication (Mulligans Flat Road to the Federal Highway)	-2,209	0	0	0
Better Roads for Tuggeranong – Ashley Drive duplication – Stage 2	476	0	0	0
Better Services – Improved asset management	262	0	0	0
Better Services – Improving libraries – self service check out and improved access	337	0	0	0
Better services in your community — essential waste management infrastructure	122	0	0	0
Better services in your community — Faster bus travel	57	0	0	0
Better services in your community — Green Waste Rollout	569	0	0	0
Better services in your community — Integrated bus and light rail ticketing	-605	0	0	0
Better services in your community — Rehabilitating landfill sites	1,400	0	0	0
Building a better city — Canberra Brickworks — Access road and Dudley Street upgrade	-231	0	0	0
Building a better city — Federal Highway and Old Wells Station Road Intersection upgrade	540	0	0	0
Building a better city — Gundaroo Drive duplication — Stage 2	1,686	0	0	0
Building a better city — Improving Tharwa Village fire fighting water supply	165	0	0	0
Building a better city — Monaro Highway upgrade	806	0	0	0
Building a better city – New Bus Depot at Woden	870	0	0	0
Building a better city — Pialligo Avenue duplication	934	0	0	0
Building a better city — Upgrading stormwater infrastructure on Flemington Road	167	0	0	0
Caring for our Environment — Lake Tuggeranong Water Quality Improvement — Stage 2	968	0	0	0

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
Civic to Gungahlin Corridor Improvements	1,999	0	0	0
Cravens Creek Water Quality Control Pond	98	0	0	0
Enhancement of library collections	614	0	0	0
Enterprise Bargaining Agreement	647	0	0	0
Improving Our Suburbs — New Molonglo Valley Infrastructure	2,099	0	0	0
Keeping our growing city moving — better customer service delivery for the Rapid Transport Network	41	0	0	0
Keeping our growing city moving — Better infrastructure for active travel	1,333	0	0	0
Keeping our growing city moving — Expansion of Rapid Bus Network	448	0	0	0
Keeping our growing city moving — Bridge Renewal Program	253	0	0	0
Keeping our growing city moving — Canberra Brickworks Precinct — environmental offsets	18	0	0	0
Keeping our growing city moving — delivering Canberra's new integrated public transport network	500	0	0	0
Keeping our growing city moving — John Gorton Drive and Molonglo River Bridge Crossing — early design	49	0	0	0
Keeping our growing city moving — Monaro Highway upgrade	107	0	0	0
Keeping our growing city moving — Safer intersections	291	0	0	0
Keeping our growing city moving — William Slim Drive duplication	101	0	0	0
Majura Parkway to Majura Road — Link road	-33	0	0	0
Molonglo 2 — Water Quality Control Ponds, Sewers and Cyclepath (Design)	-28	0	0	0
Molonglo Infrastructure Investment	529	0	0	0
More jobs for our growing city — Better town centres	1,379	0	0	0
More jobs for our growing city — Micro parks	-2	0	0	0
More jobs for our growing city — Renewing Higgins Neighbourhood Oval	143	0	0	0
More services for our suburbs — Better waste management	165	0	0	0
More services for our suburbs — Boosting Anketell Street improvements	750	0	0	0
More services for our suburbs — Bringing Woden Town Square to life	511	0	0	0
More services for our suburbs — More trees	11	0	0	0
More services for our suburbs — Parkwood estate rehabilitation	897	0	0	0
More services for our suburbs — pavement upgrades	296	0	0	0
More services for our suburbs — Replacement synthetic grass at the Nicholls Neighbourhood Oval	-100	0	0	0
More services for our suburbs — Southern Memorial Park Detailed Design	200	0	0	0
More services for our suburbs — Sports ground restoration	122	0	0	0
More services for our suburbs — Stormwater infrastructure improvements	-112	0	0	0
Roads to Recovery	1,078	0	0	0
Suicide Prevention	216	0	0	0
Transport for Canberra — Business system upgrade	-4	0	0	0
Transport for Canberra — Real Time Passenger Information System	6	0	0	0
Urban Renewal Program — Molonglo 3 infrastructure	-10	0	0	0

	2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
Technical Adjustments				
2019-20 MYEFO Budget Update — Black Spot Projects	-110	54	54	54
2019-20 MYEFO Budget Update — Bridges Renewal Programme	-181	0	0	0
2019-20 MYEFO Budget Update — Investment - Road Component	-4	29,996	-4	-4,976
2019-20 MYEFO Budget Update — Major projects business case fund	0	0	-1	-51
2019-20 MYEFO Budget Update — Roads of strategic importance initiative	0	-680	-706	-428
2019-20 MYEFO Budget Update — Urban congestion	-6,646	-4,470	-4,052	-5,052
Commonwealth Grant — Suicide Prevention NP	120	0	0	0
Compulsory land acquisition	3,600	0	0	0
Section 16 Transfer — Light Rail Stage 2 — to MPC	-43,255	-1,750	0	0
Transfer — Light Rail Stage 1 — TCO	0	0	0	1,104
2019-20 Revised Budget	270,473	200,544	160,500	123,674

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2018-19 financial statements and the impacts of the 2019-20 Budget Review and the *Appropriation Bill 2019-2020 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 128: Transport Canberra and City Services: Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
406,466	Controlled Recurrent Payments	404,370	425,480	439,649	443,384
8,974	Taxes, Fees and Fines	7,489	7,074	7,253	7,489
25,121	User Charges	25,595	27,384	26,413	27,692
3,031	Resources Received Free of Charge	3,035	3,119	3,202	3,257
15,905	Other Revenue	5,639	15,786	3,285	3,387
459,497	Total Revenue	446,128	478,843	479,802	485,209
Gains					
88,585	Other Gains	83,186	94,912	121,675	195,643
88,585	Total Gains	83,186	94,912	121,675	195,643
548,082	Total Income	529,314	573,755	601,477	680,852
Expenses					
80,330	Employee Expenses	80,186	80,591	81,963	83,123
15,096	Superannuation Expenses	13,935	14,675	15,082	15,309
185,467	Supplies and Services	169,453	191,896	187,086	191,954
185,667	Depreciation and Amortisation	183,222	188,380	211,528	213,616
172,428	Grants and Purchased Services	176,079	185,052	188,709	187,600
1,164	Cost of Goods Sold	1,164	1,189	1,227	1,227
455	Borrowing Costs	455	455	455	455
475	Other Expenses	475	429	433	439
641,082	Total Expenses	624,969	662,667	686,483	693,723
-93,000	Operating Result	-95,655	-88,912	-85,006	-12,871
Other Comprehensive Income					
0	Other Movements	-27,742	0	0	0
-6,195	Increase/(Decrease) in Asset Revaluation Surplus	-6,195	34,014	-36,038	-39,670
-6,195	Total Other Comprehensive Income	-33,937	34,014	-36,038	-39,670
-99,195	Total Comprehensive Income	-129,592	-54,898	-121,044	-52,541

Table 129: Transport Canberra and City Services: Revised Balance Sheet

Budget as at 30/6/20 \$'000		Revised Budget as at 30/6/20 \$'000	Estimate as at 30/6/21 \$'000	Estimate as at 30/6/22 \$'000	Estimate as at 30/6/23 \$'000
Current Assets					
23,882	Cash and Cash Equivalents	25,884	26,813	28,087	29,706
7,717	Receivables	11,120	11,142	11,164	11,186
1,958	Inventories	1,049	1,085	1,121	1,157
369	Other Assets	470	480	490	500
33,926	Total Current Assets	38,523	39,520	40,862	42,549
Non Current Assets					
9,932,321	Property, Plant and Equipment	10,104,831	10,064,711	9,987,474	9,975,668
7,631	Intangible Assets	2,767	2,651	634	1,417
190,413	Capital Works in Progress	186,046	336,923	431,967	497,811
935	Other Assets	385	385	385	385
10,131,300	Total Non Current Assets	10,294,029	10,404,670	10,420,460	10,475,281
10,165,226	TOTAL ASSETS	10,332,552	10,444,190	10,461,322	10,517,830
Current Liabilities					
34,589	Payables	51,861	52,749	53,637	54,525
35	Interest-Bearing Liabilities	41	41	41	41
2,506	Finance Leases	2,508	2,508	2,508	2,508
28,678	Employee Benefits	28,874	31,038	33,259	35,570
8,124	Other Provisions	13,653	13,653	13,653	13,653
2,694	Other Liabilities	1,779	1,815	1,851	1,887
76,626	Total Current Liabilities	98,716	101,804	104,949	108,184
Non Current Liabilities					
0	Payables	750	750	750	750
235	Interest-Bearing Liabilities	289	259	229	199
3,212	Finance Leases	3,113	3,113	3,113	3,113
1,699	Employee Benefits	1,595	1,752	1,906	2,060
17,836	Other Provisions	11,937	11,937	11,937	11,937
750	Other Liabilities	7,791	7,791	7,791	7,791
23,732	Total Non Current Liabilities	25,475	25,602	25,726	25,850
100,358	TOTAL LIABILITIES	124,191	127,406	130,675	134,034
10,064,868	NET ASSETS	10,208,361	10,316,784	10,330,647	10,383,796
6,120,884	Accumulated Funds	5,891,081	5,965,490	6,015,391	6,108,210
3,943,984	Asset Revaluation Surplus	4,317,280	4,351,294	4,315,256	4,275,586
10,064,868	TOTAL FUNDS EMPLOYED	10,208,361	10,316,784	10,330,647	10,383,796

Table 130: Transport Canberra and City Services: Revised Statement of Changes in Equity

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
	Opening Equity				
6,465,950	Opening Accumulated Funds	6,267,501	5,891,081	5,965,490	6,015,391
3,950,179	Opening Asset Revaluation Reserve	4,323,475	4,317,280	4,351,294	4,315,256
10,416,129	Balance at the Start of the Reporting Period	10,590,976	10,208,361	10,316,784	10,330,647
	Comprehensive Income				
0	Post Audit Adjustments	-27,742	0	0	0
-93,000	Operating Result – Including Economic Flows	-95,655	-88,912	-85,006	-12,871
-6,195	Inc/Dec in Asset Revaluation Reserve Surpluses	-6,195	34,014	-36,038	-39,670
-99,195	Total Comprehensive Income	-129,592	-54,898	-121,044	-52,541
	Transactions Involving Owners Affecting				
190,021	Capital Injections	195,436	163,319	134,905	105,688
-442,087	Inc/Dec in Net Assets due to Admin Restructure	-448,459	2	2	2
-252,066	Total Transactions Involving Owners Affecting Accumulated Funds	-253,023	163,321	134,907	105,690
	Closing Equity				
6,120,884	Closing Accumulated Funds	5,891,081	5,965,490	6,015,391	6,108,210
3,943,984	Closing Asset Revaluation Reserve	4,317,280	4,351,294	4,315,256	4,275,586
10,064,868	Balance at the end of the Reporting Period	10,208,361	10,316,784	10,330,647	10,383,796

Table 131: Transport Canberra and City Services: Revised Cash Flow Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
234,690	Controlled Recurrent Payments	228,887	241,029	251,553	256,421
171,776	Payment for Community Service Obligations	175,483	184,451	188,096	186,963
9,295	Taxes, Fees and Fines	7,810	7,395	7,574	7,810
24,671	User Charges	25,145	26,999	26,028	27,307
40,274	Other	30,008	40,122	27,621	27,723
480,706	Operating Receipts	467,333	499,996	500,872	506,224
Payments					
78,532	Employee	78,537	78,747	80,065	81,135
15,092	Superannuation	13,931	14,671	15,078	15,305
182,660	Supplies and Services	166,642	189,033	184,140	188,953
172,428	Grants and Purchased Services	176,079	185,052	188,709	187,600
455	Interest Expenses	455	455	455	455
1,315	Related to Cost of Goods Sold	1,315	1,340	1,378	1,378
24,133	Other	24,133	24,087	24,091	24,097
474,615	Operating Payments	461,092	493,385	493,916	498,923
6,091	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	6,241	6,611	6,956	7,301
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
191,318	Purchase of Property, Plant and Equipment	193,133	164,616	136,202	106,985
0	Purchase of Land and Intangibles	3,600	0	0	0
85,537	Capital Payments to ACT Government Agencies	75,037	37,225	25,595	19,090
276,855	Investing Payments	271,770	201,841	161,797	126,075
-276,855	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-271,770	-201,841	-161,797	-126,075
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
275,558	Capital Injections	270,473	200,544	160,500	123,674
275,558	Financing Receipts	270,473	200,544	160,500	123,674
Payments					
30	Repayment of Borrowings	30	30	30	30
4,355	Repayment of Finance Lease Liabilities	4,355	4,355	4,355	4,355
4,385	Financing Payments	4,385	4,385	4,385	4,385
271,173	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	266,088	196,159	156,115	119,289
409	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	559	929	1,274	1,619

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
23,473	CASH AT THE BEGINNING OF REPORTING PERIOD	25,325	25,884	26,813	28,087
23,882	CASH AT THE END OF REPORTING PERIOD	25,884	26,813	28,087	29,706

Financial Statements – Territorial (GGS)

Table 132: Transport Canberra and City Services: Revised Statement of Income and Expenses on behalf of the Territory

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
	Revenue				
19,620	Taxes, Fees and Fines	21,105	25,144	27,278	27,632
19,620	Total Revenue	21,105	25,144	27,278	27,632
	Expenses				
19,620	Transfer Expenses	21,105	25,144	27,278	27,632
19,620	Total Expenses	21,105	25,144	27,278	27,632
0	Operating Result	0	0	0	0

Table 133: Transport Canberra and City Services: Revised Statement of Assets and Liabilities on behalf of the Territory

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
	Current Assets				
3	Cash and Cash Equivalents	3	3	3	3
2,432	Receivables	2,121	2,121	2,121	2,121
2,435	Total Current Assets	2,124	2,124	2,124	2,124
2,435	TOTAL ASSETS	2,124	2,124	2,124	2,124
	Current Liabilities				
191	Payables	153	153	153	153
2,244	Other Liabilities	1,971	1,971	1,971	1,971
2,435	Total Current Liabilities	2,124	2,124	2,124	2,124
2,435	TOTAL LIABILITIES	2,124	2,124	2,124	2,124
2,435	NET ASSETS	0	0	0	0
0	Accumulated Funds	0	0	0	0
0	Asset Revaluation Surplus	0	0	0	0
0	TOTAL FUNDS EMPLOYED	0	0	0	0

Table 134: Transport Canberra and City Services: Revised Cash Flow Statement on behalf of the Territory

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
19,620	Taxes, Fees and Fines	21,105	25,144	27,278	27,632
2,023	Other	2,023	2,023	2,023	2,023
21,643	Operating Receipts	23,128	27,167	29,301	29,655
Payments					
19,620	Transfer of Territory Receipts to the ACT Government	21,106	25,144	27,278	27,632
2,023	Other	2,023	2,023	2,023	2,023
21,643	Operating Payments	23,129	27,167	29,301	29,655
0	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	-1	0	0	0
0	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	-1	0	0	0
3	CASH AT THE BEGINNING OF REPORTING PERIOD	4	3	3	3
3	CASH AT THE END OF REPORTING PERIOD	3	3	3	3

Table 135: Output Class 1: Transport Canberra Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget \$'000	2020-21 Estimate \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000
Revenue					
193,298	Controlled Recurrent Payments	188,422	197,576	201,622	199,587
60	Taxes, Fees and Fines	60	265	274	283
140	User Charges	140	135	131	133
459	Resources Received Free of Charge	459	475	475	475
193,957	Total Revenue	189,081	198,451	202,502	200,478
Expenses					
12,454	Employee Expenses	11,970	12,336	12,602	12,745
2,253	Superannuation Expenses	2,124	2,257	2,308	2,338
9,007	Supplies and Services	3,926	3,538	4,241	3,729
3,757	Depreciation and Amortisation	2,139	2,113	2,102	2,102
171,737	Grants and Purchased Services	175,388	184,138	187,775	186,642
199,208	Total Ordinary Expenses	195,547	204,382	209,028	207,556
-5,251	Operating Result	-6,466	-5,931	-6,526	-7,078

Table 136: Output Class 2: City Services Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
	Revenue				
213,168	Controlled Recurrent Payments	215,948	227,904	238,027	243,797
8,914	Taxes, Fees and Fines	7,429	6,809	6,979	7,206
24,981	User Charges	25,455	27,249	26,282	27,559
2,572	Resources Received Free of Charge	2,576	2,644	2,727	2,782
15,905	Other Revenue	5,639	15,786	3,285	3,387
265,540	Total Revenue	257,047	280,392	277,300	284,731
	Gains				
88,585	Other Gains	83,186	94,912	121,675	195,643
88,585	Total Gains	83,186	94,912	121,675	195,643
354,125	Total Income	340,233	375,304	398,975	480,374
	Expenses				
67,876	Employee Expenses	68,216	68,255	69,361	70,378
12,843	Superannuation Expenses	11,811	12,418	12,774	12,971
176,459	Supplies and Services	165,527	188,358	182,845	188,225
181,910	Depreciation and Amortisation	181,083	186,267	209,426	211,514
691	Grants and Purchased Services	691	914	934	958
1,164	Cost of Goods Sold	1,164	1,189	1,227	1,227
455	Borrowing Costs	455	455	455	455
475	Other Expenses	475	429	433	439
441,873	Total Ordinary Expenses	429,422	458,285	477,455	486,167
-87,748	Operating Result	-89,189	-82,981	-78,480	-5,793

TRANSPORT CANBERRA OPERATIONS

Table 137: Revised Output Classes

	Total Cost			Controlled Recurrent Payments		
	2019-20		2019-20	2019-20		2019-20
	Original Budget	Variation	Revised Budget	Original Budget	Variation	Revised Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Output Class 1:						
Transport Canberra Operations						
Transport Canberra Operations	243,168	10,088	253,256	171,525	3,652	175,177
Total	243,168	10,088	253,256	171,525	3,652	175,177

Accountability Indicators

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

Revised Changes to Financial Statements

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow-on effect of the 2018-19 financial statements and the impacts of the 2019-20 Budget Review and the *Appropriation Bill 2019-2020 (No. 2)*.

Financial Statements – Controlled (PTE)

Table 138: Transport Canberra Operations: Revised Operating Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
208,342	User Charges	211,774	221,812	225,632	228,389
1,650	Other Revenue	1,650	767	767	767
1,206	Resources Received Free of Charge	1,206	1,251	1,270	1,302
211,198	Total Revenue	214,630	223,830	227,669	230,485
Expenses					
102,255	Employee Expenses	105,795	111,970	114,574	116,078
13,313	Superannuation Expenses	14,947	15,052	15,272	15,277
76,634	Supplies and Services	77,304	78,465	80,237	82,766
31,092	Depreciation and Amortisation	35,336	33,750	34,876	35,465
19,204	Borrowing Costs	19,204	18,536	17,882	16,738
670	Other Expenses	670	686	686	694
243,168	Total Expenses	253,256	258,459	263,527	267,018
-31,970	Operating Result	-38,626	-34,629	-35,858	-36,560
-31,970	Total Comprehensive Income	-38,626	-34,629	-35,858	-36,560

Table 139: Transport Canberra Operations: Revised Balance Sheet

Budget as at 30/6/20 \$'000		Revised Budget as at 30/6/20 \$'000	Estimate as at 30/6/21 \$'000	Estimate as at 30/6/22 \$'000	Estimate as at 30/6/23 \$'000
	Current Assets				
7,298	Cash and Cash Equivalents	8,489	7,865	7,241	6,617
2,026	Receivables	3,143	3,148	3,153	3,158
3,402	Inventories	3,550	3,643	3,736	3,829
316	Other Assets	74	74	74	74
13,042	Total Current Assets	15,256	14,730	14,204	13,678
	Non Current Assets				
1,003,431	Property, Plant and Equipment	987,619	983,194	965,953	939,363
0	Intangible Assets	0	0	0	0
1,500	Capital Works in Progress	7,685	8,235	8,235	8,235
1,004,931	Total Non Current Assets	995,304	991,429	974,188	947,598
1,017,973	TOTAL ASSETS	1,010,560	1,006,159	988,392	961,276
	Current Liabilities				
2,352	Payables	1,887	1,920	1,954	1,988
341	Interest-Bearing Liabilities	341	341	341	0
10,562	Finance Leases	10,562	11,172	12,276	13,957
26,602	Employee Benefits	27,917	28,350	28,858	29,479
5,565	Other Liabilities	6,558	6,679	6,800	6,921
45,422	Total Current Liabilities	47,265	48,462	50,229	52,345
	Non Current Liabilities				
682	Interest-Bearing Liabilities	682	341	0	0
311,326	Finance Leases	311,326	300,444	288,458	274,791
2,410	Employee Benefits	2,210	2,901	3,619	4,337
314,418	Total Non Current Liabilities	314,218	303,686	292,077	279,128
359,840	TOTAL LIABILITIES	361,483	352,148	342,306	331,473
658,133	NET ASSETS	649,077	654,011	646,086	629,803
	REPRESENTED BY FUNDS EMPLOYED				
612,348	Accumulated Funds	603,292	608,226	600,301	584,018
45,785	Asset Revaluation Surplus	45,785	45,785	45,785	45,785
658,133	TOTAL FUNDS EMPLOYED	649,077	654,011	646,086	629,803

Table 140: Transport Canberra Operations: Revised Statement of Changes in Equity

Budget as at 30/6/20		Revised Budget as at 30/6/20	Estimate as at 30/6/21	Estimate as at 30/6/22	Estimate as at 30/6/23
\$'000		\$'000	\$'000	\$'000	\$'000
	Opening Equity				
116,692	Opening Accumulated Funds	114,832	603,292	608,226	600,301
45,785	Opening Asset Revaluation Reserve	45,785	45,785	45,785	45,785
162,477	Balance at the Start of the Reporting Period	160,617	649,077	654,011	646,086
	Comprehensive Income				
-31,970	Operating Result – Including Economic Flows	-38,626	-34,629	-35,858	-36,560
-31,970	Total Comprehensive Income	-38,626	-34,629	-35,858	-36,560
	Transactions Involving Owners Affecting Accumulated Funds				
85,537	Capital Injections	75,037	37,225	25,595	17,986
442,089	Inc/Dec in Net Assets due to Admin Restructure	452,049	2,338	2,338	2,291
527,626	Total Transactions Involving Owners Affecting Accumulated Funds	527,086	39,563	27,933	20,277
	Closing Equity				
612,348	Closing Accumulated Funds	603,292	608,226	600,301	584,018
45,785	Closing Asset Revaluation Reserve	45,785	45,785	45,785	45,785
658,133	Balance at the end of the Reporting Period	649,077	654,011	646,086	629,803

Table 141: Transport Canberra Operations: Revised Cash Flow Statement

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
208,462	User Charges	211,894	221,933	225,753	231,510
8,123	Other	8,123	7,240	7,240	7,240
216,585	Operating Receipts	220,017	229,173	232,993	235,750
Payments					
101,562	Employee	104,846	111,623	114,124	115,515
13,312	Superannuation	14,946	15,051	15,271	15,276
75,033	Supplies and Services	75,703	76,807	78,560	81,065
19,204	Interest Expenses	19,204	18,536	17,882	16,738
6,836	Other	6,836	6,845	6,845	6,845
215,947	Operating Payments	221,535	228,862	232,682	235,439
638	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	-1,518	311	311	311
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
85,537	Purchase of Property, Plant and Equipment	65,068	26,953	14,713	6,000
85,537	Investing Payments	65,068	26,953	14,713	6,000
-85,537	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-65,068	-26,953	-14,713	-6,000

2019-20 Budget		2019-20 Revised Budget	2020-21 Estimate	2021-22 Estimate	2022-23 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
85,537	Capital Injections	75,037	37,225	25,595	17,986
85,537	Financing Receipts	75,037	37,225	25,595	17,986
Payments					
341	Repayment of Borrowings	341	341	341	341
594	Repayment of Finance Lease Liabilities	10,240	10,866	11,476	12,580
935	Financing Payments	10,581	11,207	11,817	12,921
84,602	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	64,456	26,018	13,778	5,065
-297	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	-2,130	-624	-624	-624
7,595	CASH AT THE BEGINNING OF REPORTING PERIOD	10,619	8,489	7,865	7,241
7,298	CASH AT THE END OF REPORTING PERIOD	8,489	7,865	7,241	6,617