



ACT
Government

Australian
Capital Territory
**Budget
2017-18**

For a better Canberra



**2017-18
SUPPLEMENTARY BUDGET PAPERS**



Australian
Capital Territory
BUDGET
2017-18

For a better Canberra

2017-18
Supplementary Budget Papers

GUIDE TO THE BUDGET PAPERS

Structure and Content of the 2017-18 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 either the *Appropriation Bill 2017-2018 (No. 2)* or the *Appropriation (Office of the Legislative Assembly) Bill 2017-2018 (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 2017-2018 (No. 2)* and the *Appropriation (Office of the Legislative Assembly) Bill 2017-2018 (No. 2)* (the Bills) provide additional funding to agencies in 2017-18 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 2.4) of the 2017-18 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 2016-17 financial statements, and the impacts of the 2017-18 Budget Review.

IMPACT OF THE SUPPLEMENTARY APPROPRIATION BILLS

This paper provides revised financial statements for agencies that have additional appropriation amounts included in either the *Appropriation Bill 2017-2018 (No. 2)* or the *Appropriation (Office of the Legislative Assembly) Bill 2017-2018 (No. 2)* (the Bills). The total variation in appropriations resulting from these Bills is \$56.275 million, being:

Table 1: Impact of Appropriations for 2017-18

Description	Net Controlled Recurrent Payments \$'000	Capital Injection \$'000	Expenses on behalf of the Territory \$'000	Total \$'000
CHIEF MINISTER, TREASURY AND ECONOMIC DEVELOPMENT DIRECTORATE				
Appropriation Act 2017-2018 ¹	335,810	146,831	63,856	546,497
More and better jobs – Ensuring everyone’s views are heard	630			630
Better support when it matters – Delivery of the Reportable Conduct Scheme	615			615
More and better jobs – Major projects facilitation	300			300
Building a better city – Circuit Mark Webber Track – Stage 1 upgrades	200			200
More and better jobs – Secure local jobs for Canberrans	155			155
More and better jobs – Improving Manuka Oval facilities – Stage 2		3,706		3,706
More and better jobs – Data analytics for smarter policy		354		354
Fairer revenue – Improving access to the Utilities Concession			56	56
Sub Total – Appropriation Bill 2017-2018 (No. 2)	1,900	4,060	56	6,016
Total 2017-18 Appropriation – Chief Minister, Treasury and Economic Development Directorate	337,710	150,891	63,912	552,513
CITY RENEWAL AUTHORITY				
Appropriation Act 2017-2018 ¹	4,758	9,500	0	14,258
Building a better city – City Renewal Authority – Operational funding	2,472			2,472
Building a better city – City Renewal Authority – City precinct improvements		2,750		2,750
Sub Total – Appropriation Bill 2017-2018 (No. 2)	2,472	2,750	0	5,222
Total 2017-18 Appropriation – City Renewal Authority	7,230	12,250	0	19,480

Description	Net Controlled Recurrent Payments \$'000	Capital Injection \$'000	Expenses on behalf of the Territory \$'000	Total \$'000
COMMUNITY SERVICES DIRECTORATE				
Appropriation Act 2017-2018 ¹	252,585	4,941	0	257,526
Better support when it matters – Early intervention for vulnerable children and their families – Phase 1	907			907
Better support when it matters – Strengthening the National Multicultural Festival	255			255
Better support when it matters – Reconciliation Day Public Holiday	200			200
Better support when it matters – Veterans' Support Centre	60			60
Better support when it matters – Drug and Alcohol Court establishment	37			37
Better support when it matters – Bimberi Youth Justice Centre – Infrastructure upgrades		1,044		1,044
Sub Total	1,459	1,044	0	2,503
Total 2017-18 Appropriation – Community Services Directorate	254,044	5,985	0	260,029
EDUCATION DIRECTORATE				
Appropriation Act 2017-2018 ¹	670,059	85,602	284,090	1,039,751
Better schools for our kids – Laptops in schools	519	7,332		7,851
Better schools for our kids – Narrabundah College and Campbell Primary School upgrades		11,831		11,831
Sub Total	519	19,163	0	19,682
Total 2017-18 Appropriation – Education Directorate	670,578	104,765	284,090	1,059,433
ENVIRONMENT, PLANNING AND SUSTAINABLE DEVELOPMENT DIRECTORATE				
Appropriation Act 2017-2018 ¹	157,379	327,040	2,367	486,786
Better support when it matters – Housing Innovation Fund	500			500
Sub Total	500	0	0	500
Total 2017-18 Appropriation – Environment, Planning and Sustainable Development Directorate	157,879	327,040	2,367	487,286

Description	Net Controlled Recurrent Payments \$'000	Capital Injection \$'000	Expenses on behalf of the Territory \$'000	Total \$'000
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HEALTH DIRECTORATE

Appropriation Act 2017-2018 ¹	313,371	157,393	18,593	489,357
Better care when you need it – More surgeries	6,372			6,372
Better care when you need it – New ACT Health data warehouse	1,506			1,506
Better care when you need it – Meningococcal W vaccines	1,443			1,443
Better support when it matters – Drug and Alcohol Court establishment	74			74
Better care when you need it – Replacement of polyethylene aluminium composite panels – Centenary Hospital for Women and Children		1,625		1,625
Sub Total	9,395	1,625	0	11,020
Total 2017-18 Appropriation – Health Directorate	322,766	159,018	18,593	500,377

JUSTICE AND COMMUNITY SAFETY DIRECTORATE

Appropriation Act 2017-2018 ¹	281,299	43,572	176,464	501,335
Better support when it matters – Enhancing security at the Alexander Maconochie Centre	964			964
Better support when it matters – Integrating the Winnunga Model of Care and enhancing health services in the Alexander Maconochie Centre	732	2,011		2,743
Better support when it matters – Drug and Alcohol Court establishment	563	300	37	900
Better support when it matters – Director of Public Prosecutions – Additional resources to confiscate criminals' assets	323			323
Better support when it matters – Redress for survivors of child sexual abuse in institutions	293			293
Better support when it matters – Stronger resourcing for the Government Solicitor's Office	278			278
Better support when it matters – Criminal law reforms	181			181
Retiring Judge's entitlements		450	73	523
Sub Total	3,334	2,761	110	6,205
Total 2017-18 Appropriation – Justice and Community Safety Directorate	284,633	46,333	176,574	507,540

Description	Net Controlled Recurrent Payments \$'000	Capital Injection \$'000	Expenses on behalf of the Territory \$'000	Total \$'000
LEGAL AID COMMISSION (ACT)				
Appropriation Act 2017-2018 ¹	13,656	0	0	13,656
Better support when it matters – Drug and Alcohol Court establishment	37			37
Sub Total	37	0	0	37
Total 2017-18 Appropriation – Legal Aid Commission	13,693	0	0	13,693
OFFICE OF THE LEGISLATIVE ASSEMBLY				
Appropriation (Office of the Legislative Assembly) Act 2017-2018 ¹	8,900	149	9,923	18,972
Building a better city – Legislative Assembly building works		390		390
Sub Total		390		390
Total 2017-18 Appropriation – Office of the Legislative Assembly	8,900	539	9,923	19,362
TRANSPORT CANBERRA AND CITY SERVICES DIRECTORATE				
Appropriation Act 2017-2018 ¹	334,866	238,235	0	573,101
Building a better city – Faster rail between Canberra and Sydney	700			700
Building a better city – New bus depot at Woden		4,000		4,000
Sub Total	700	4,000	0	4,700
Total 2017-18 Appropriation – Transport Canberra and City Services Directorate	335,566	242,235	0	577,801
Total – Appropriation Bill 2017-2018 (No. 2)	20,316	35,403	166	55,885
Total – Appropriation (Office of the Legislative Assembly) Bill 2017-2018 (No. 2)	0	390	0	390

Note:

1. There have not been any variations in 2017-18 subsequent to the notification of *Appropriation Act 2017-2018* or the *Appropriation (Office of the Legislative Assembly) Act 2017-2018*.

The impact of the Bills on the General Government Sector Headline Net Operating Balance is \$20.5 million in 2017-18. Where the Government has also agreed to amounts in the budget and forward years, those amounts will be included in future appropriation bills.

Table 2: Impact of the Bills on the 2017-18 General Government Sector Headline Net Operating Balance

Description	2017-18 Total Impact \$'000	2018-19 Total Impact \$'000	2019-20 Total Impact \$'000	2020-21 Total Impact \$'000
Chief Minister, Treasury and Economic Development Directorate				
More and better jobs – Ensuring everyone’s views are heard	-630			
Better support when it matters – Delivery of the Reportable Conduct Scheme	-615			
More and better jobs – Major projects facilitation	-300			
Building a better city – Circuit Mark Webber Track – Stage 1 upgrades	-200			
More and better jobs – Secure local jobs for Canberrans	-155			
Fairer revenue – Improving access to the Utilities Concession	-56	-112	-112	-112
City Renewal Authority				
Building a better city – City Renewal Authority – Operational funding	-2,472	-2,209	-2,251	
Community Services Directorate				
Better support when it matters – Early intervention for vulnerable children and their families – Phase 1	-907	-620		
Better support when it matters – Strengthening the National Multicultural Festival	-255			
Better support when it matters – Reconciliation Day Public Holiday	-200			
Better support when it matters – Veterans’ Support Centre	-60			
Better support when it matters – Drug and Alcohol Court establishment	-37			
Education Directorate				
Better schools for our kids – Laptops in schools	-519	-254	-260	-268
Environment, Planning and Sustainable Development Directorate				
Better support when it matters – Housing Innovation Fund	-500			
Health Directorate¹				
Better care when you need it – More surgeries	-6,372			
Better care when you need it – New ACT Health data warehouse	-1,506	80	80	80
Better care when you need it – Meningococcal W vaccines	-1,443			

Description	2017-18 Total Impact \$'000	2018-19 Total Impact \$'000	2019-20 Total Impact \$'000	2020-21 Total Impact \$'000
Better support when it matters – Drug and Alcohol Court establishment	-74			
Justice and Community Safety Directorate				
Better support when it matters – Enhancing security at the Alexander Maconochie Centre	-964	-2,413	-2,696	-2,736
Better support when it matters – Integrating the Winnunga Model of Care and enhancing health services in the Alexander Maconochie Centre	-732	-1,119	-910	-874
Better support when it matters – Drug and Alcohol Court establishment	-600			
Better support when it matters – Director of Public Prosecutions – Additional resources to confiscate criminals' assets	-323	-647		
Better support when it matters – Redress for survivors of child sexual abuse in institutions	-293			
Better support when it matters – Stronger resourcing for the Government Solicitor's Office	-278	-563	-571	-579
Better support when it matters – Criminal law reforms	-181	-366		
Judges Remuneration	-73	-270	-270	-270
Legal Aid Commission (ACT)				
Better support when it matters – Drug and Alcohol Court establishment	-37			
Transport Canberra and City Services Directorate				
Building a better city – Faster rail between Canberra and Sydney	-700	-300		
Total Impact	-20,482	-8,793	-6,990	-4,759

Note:

1. In some instances, Health Directorate initiatives are offset by the Health Funding Envelope. Additional details may be found in the 2017-18 Budget Review.

CHIEF MINISTER, TREASURY AND ECONOMIC DEVELOPMENT DIRECTORATE

Table 3: Revised Output Classes

	Total Cost			Controlled Recurrent Payments		
	2017-18		2017-18	2017-18		2017-18
	Original Budget	Variation	Revised Budget	Original Budget	Variation	Revised Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Output Class 1:						
Government Strategy						
Government Policy and Reform	10,678	1,439	12,117	9,476	1,439	10,915
Workforce Capability and Governance	12,077	-1,165	10,912	8,041	-1,165	6,876
Coordinated Communications and Community Engagement	7,228	606	7,834	6,735	606	7,341
Digital Strategy	3,053	897	3,950	2,511	-12	2,499
Total	33,036	1,777	34,813	26,763	868	27,631
Output Class 2:						
Access Canberra						
Access Canberra	91,296	1,968	93,264	76,772	1,968	78,740
Total	91,296	1,968	93,264	76,772	1,968	78,740
Output Class 3:						
Economic Development						
Innovation, Trade and Investment	12,673	-351	12,322	12,423	-351	12,072
VisitCanberra	14,868	-687	14,181	13,818	-687	13,131
Sport and Recreation	16,457	-424	16,033	15,844	-424	15,420
Events	10,874	-429	10,445	8,735	-429	8,306
Arts Engagement	14,897	-387	14,510	12,976	-387	12,589
Higher Education, Training and Research	49,557	9	49,566	48,653	9	48,662
Total	119,326	-2,269	117,057	112,449	-2,269	110,180
Output Class 4:						
Financial and Economic Management						
Economic Management	9,563	-22	9,541	9,464	-22	9,442
Financial Management	15,706	-27	15,679	13,662	-27	13,635
Total	25,269	-49	25,220	23,126	-49	23,077

Output Class 5:							
Workforce Injury Management and Industrial Relations Policy							
Workforce Injury Management and Industrial Relations Policy	22,121	-2,621	19,500	17,711	-2,621	15,090	
Total	22,121	-2,621	19,500	17,711	-2,621	15,090	
Output Class 6:							
Revenue Management							
Revenue Management	19,255	-37	19,218	15,502	-37	15,465	
Total	19,255	-37	19,218	15,502	-37	15,465	
Output Class 7:							
Shared Services							
Shared Services	210,774	-373	210,401	28,432	-373	28,059	
Total	210,774	-373	210,401	28,432	-373	28,059	
Output Class 8:							
Infrastructure Finance and Capital Works							
Infrastructure Finance and Capital Works	24,399	81	24,480	7,630	81	7,711	
Total	24,399	81	24,480	7,630	81	7,711	
Output Class 9:							
Property Services, Venues and Procurement							
Property Services	121,788	2,363	124,151	11,501	-704	10,797	
Venues	32,437	-8	32,429	11,854	-8	11,846	
Goods and Services Procurement	9,321	-19	9,302	4,071	-19	4,052	
Total	163,546	2,336	165,882	27,426	-731	26,695	

Accountability Indicators

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

Changes to Appropriation

Table 4: Changes to appropriation – Controlled Recurrent Payments

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	335,810	290,263	284,646	285,406
2nd Appropriation				
Better support when it matters – Delivery of the Reportable Conduct Scheme	615	0	0	0
Building a better city – Circuit Mark Webber Track – Stage 1 upgrades	200	0	0	0
More and better jobs – Ensuring everyone's views are heard	630	0	0	0
More and better jobs – Major projects facilitation	300	0	0	0
More and better jobs – Secure local jobs for Canberrans	155	0	0	0
Policy Decisions				
More and better jobs – Improving Manuka Oval facilities – Stage 2	0	0	37	74
Technical Adjustments				
Better Services – Weston Creek and Stromlo swimming pool and leisure centre	0	0	0	50
Cessation – Enhanced Electronic Service Delivery to Small Business	-77	-79	-81	-83
Comcare Premium Reduction	-3,836	0	0	0
Commonwealth Grants – National Skills and Workforce Development SPP	130	145	158	180
Commonwealth Grants – Small Business Regulatory Reform Agenda	1,250	3,800	0	0
Healthy Weight Initiative – Healthier Lifestyles	0	0	431	442
Revised Funding Profile – Building a better city – Indoor sports centres – Early planning	-40	40	0	0
Revised Funding Profile – Stromlo Forest Park – Enclosed Oval (Early Planning)	-100	100	0	0
Revised Indexation Parameters	0	12	12	12
Transfer – Better care when you need it – Healthy and Active Living Program from Health to CMTEDD	844	815	780	763
Transfer – Better care when you need it – More support for the Active Living Program from CMTEDD to Health	-170	0	0	0
Transfer – Better Services – Weston Creek and Stromlo swimming pool and leisure centre from EPSDD to CMTEDD	0	0	1,050	1,050
Transfer – Better services in your community – More transparent government from CMTEDD to JACS	-954	-864	0	0
Transfer – Better support when it matters – A Gender Agenda from CMTEDD to Health	-167	-167	-166	0
Transfer – Greyhound Racing Grant Provision from JACS to CMTEDD	1,033	0	0	0
Transfer – More and better jobs – New Canberra Theatre (Early Planning) (formerly City to the Lake – New Canberra Theatre (Feasibility)) from EPSDD to CMTEDD	100	0	0	0

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
Transfer – Strategy and Program Design from CMTEDD to EPSDD	-3,075	-3,129	-3,185	-3,240
2017-18 Revised Budget (2nd Appropriation)	332,648	290,936	283,682	284,654

Table 5: Changes to appropriation – Expenses on Behalf of the Territory

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	63,856	65,199	67,172	69,092
2nd Appropriation				
Fairer revenue – Improving access to the Utilities Concession	56	112	112	112
Policy Decisions				
Fairer revenue – Better targeting concessions	0	-60	-60	-60
Fairer revenue – Boosting the Utilities Concession	0	1,700	1,800	1,900
2017-18 Revised Budget (2nd Appropriation)	63,912	66,951	69,024	71,044

Table 6: Changes to appropriation – Capital Injections, Controlled

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	98,831	92,395	56,641	26,870
2nd Appropriation				
More and better jobs – Data analytics for smarter policy	354	641	0	0
More and better jobs – Improving Manuka Oval facilities – Stage 2	3,706	0	0	0
FMA Section 16B Rollovers from 2016-17				
Better Infrastructure Fund	2,124	0	0	0
Policy Decisions				
Building a better city – Dickson office accommodation	0	2,000	14,000	10,000
Technical Adjustments				
Better Infrastructure Fund	0	102	102	101
Commonwealth Grants – National Register of Foreign Ownership of Land Titles	400	0	0	0
Revised Funding Profile – Better Roads for Gungahlin – Horse Park Drive duplication	2,123	-2,123	0	0
Revised Funding Profile – Better Services – Weston Creek and Stromlo swimming pool and leisure centre	-6,990	6,990	0	0
Revised Funding Profile – Building a better city – Canberra Brickworks – Access road and Dudley Street upgrade	-3,650	3,650	0	0
Revised Funding Profile – Building a better city – Civic and Dickson office accommodation	1,411	0	-955	-456
Revised Funding Profile – Caring for our Environment – Lake Tuggeranong Water Quality Improvement – Stage 2	3,250	-3,250	0	0
Revised Funding Profile – Improving Our Suburbs – New Molonglo Valley Infrastructure	-726	-9,370	10,096	0
Revised Funding Profile – Improving Road Safety – Traffic camera adjudication system upgrades	-400	200	200	0
Revised Funding Profile – Land Titles Business System Modernisation	-544	544	0	0
Revised Funding Profile – Majura Parkway to Majura Road – Link road	2,000	-2,000	0	0
Revised Funding Profile – Throsby Multisport Complex (Design)	-85	85	0	0
Revised Funding Profile – Urban Renewal Program – Melrose football precinct	-318	318	0	0
Revised Funding Profile – Urban Renewal Program – Molonglo 3 infrastructure	-151	151	0	0
2017-18 Revised Budget (2nd Appropriation)	101,335	90,333	80,084	36,515

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 2016-17 financial statements and the impacts of the 2017-18 Budget Review and the *Appropriation Bill 2017-2018 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 7: Chief Minister, Treasury and Economic Development Directorate: Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Income					
Revenue					
335,810	Controlled Recurrent Payments	332,648	290,936	283,682	284,654
427	Taxes, Fees and Fines	427	442	446	456
274,937	User Charges	276,464	287,002	290,643	297,288
1,497	Interest	1,497	1,453	1,413	1,372
4,166	Resources Received Free of Charge	4,166	4,195	4,251	4,403
5,759	Other Revenue	5,759	5,158	5,182	5,328
622,596	Total Revenue	620,961	589,186	585,617	593,501
Gains					
45	Other Gains	45	47	47	48
45	Total Gains	45	47	47	48
622,641	Total Income	621,006	589,233	585,664	593,549
Expenses					
226,691	Employee Expenses	224,144	223,429	225,228	226,949
36,389	Superannuation Expenses	36,237	36,149	36,212	36,283
247,922	Supplies and Services	253,492	241,043	230,431	225,449
56,121	Depreciation and Amortisation	56,121	62,268	67,899	71,086
77,211	Grants and Purchased Services	77,871	52,700	53,736	53,021
1,328	Borrowing Costs	1,336	1,365	1,320	1,271
12,809	Other Expenses	10,083	14,996	17,375	18,476
1,081	Transfer Expenses	1,081	1,094	1,110	1,108
659,552	Total Expenses	660,365	633,044	633,311	633,643
-36,911	Operating Result	-39,359	-43,811	-47,647	-40,094
Other Comprehensive Income					
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>					
-262,806	Increase/(Decrease) in Asset Revaluation Surplus	-262,806	-2,451	0	0
-262,806	Total Other Comprehensive Income	-262,806	-2,451	0	0
-299,717	Total Comprehensive Income	-302,165	-46,262	-47,647	-40,094

Table 8: Chief Minister, Treasury and Economic Development Directorate: Revised Balance Sheet

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
Current Assets					
31,104	Cash and Cash Equivalents	59,548	65,309	71,482	77,579
91,077	Receivables	72,754	73,064	73,356	74,721
1,239	Inventories	3,216	3,217	3,218	3,219
11,558	Other Assets	17,255	17,327	15,916	15,090
134,978	Total Current Assets	152,773	158,917	163,972	170,609
Non Current Assets					
63,616	Receivables	63,610	61,235	58,860	55,485
890,365	Property, Plant and Equipment	1,012,305	1,042,115	1,169,141	1,164,969
5,410	Investment Properties	5,410	5,410	5,410	5,410
48,021	Intangible Assets	42,619	66,884	85,372	99,565
222,893	Capital Works in Progress	225,397	178,464	45,022	6,722
4,876	Other Assets	5,001	2,037	555	555
1,235,181	Total Non Current Assets	1,354,342	1,356,145	1,364,360	1,332,706
1,370,159	TOTAL ASSETS	1,507,115	1,515,062	1,528,332	1,503,315
Current Liabilities					
23,056	Payables	49,798	52,048	54,279	60,977
16,069	Interest-Bearing Liabilities	16,048	16,062	16,060	17,074
81,275	Employee Benefits	80,093	83,298	86,555	91,300
219	Other Provisions	1,133	1,133	1,133	1,133
12,552	Other Liabilities	22,584	22,593	22,713	23,821
133,171	Total Current Liabilities	169,656	175,134	180,740	194,305
Non Current Liabilities					
0	Payables	30	30	30	30
65,338	Interest-Bearing Liabilities	65,262	62,581	59,903	56,211
5,857	Employee Benefits	5,835	5,958	6,082	6,281
887	Other Provisions	2,978	2,978	2,978	2,978
13,909	Other Liabilities	13,909	13,185	12,351	11,043
85,991	Total Non Current Liabilities	88,014	84,732	81,344	76,543
219,162	TOTAL LIABILITIES	257,670	259,866	262,084	270,848
1,150,997	NET ASSETS	1,249,445	1,255,196	1,266,248	1,232,467

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
REPRESENTED BY FUNDS EMPLOYED					
957,131	Accumulated Funds	950,707	958,909	969,961	936,180
193,866	Asset Revaluation Surplus	298,738	296,287	296,287	296,287
1,150,997	TOTAL FUNDS EMPLOYED	1,249,445	1,255,196	1,266,248	1,232,467

Table 9: Chief Minister, Treasury and Economic Development Directorate: Revised Statement of Changes in Equity

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
Opening Equity					
1,073,314	Opening Accumulated Funds	1,064,352	950,707	958,909	969,961
456,672	Opening Asset Revaluation Reserve	561,544	298,738	296,287	296,287
1,529,986	Balance at the Start of the Reporting Period	1,625,896	1,249,445	1,255,196	1,266,248
Comprehensive Income					
-36,911	Operating Result – Including Economic Flows	-39,359	-43,811	-47,647	-40,094
-262,806	Inc/Dec in Asset Revaluation Reserve Surpluses	-262,806	-2,451	0	0
-299,717	Total Comprehensive Income	-302,165	-46,262	-47,647	-40,094
0	Total Movement in Reserves	0	0	0	0
Transactions Involving Owners Affecting Accumulated Funds					
98,831	Capital Injections	101,335	90,333	80,084	36,515
-7,121	Capital Distributions to Government	-7,121	-8,006	-9,678	-10,828
-161,344	Inc/Dec in Net Assets due to Admin Restructure	-161,344	-21,562	0	0
-9,638	Dividend Approved	-7,156	-8,752	-11,707	-19,374
-79,272	Total Transactions Involving Owners Affecting Accumulated Funds	-74,286	52,013	58,699	6,313
Closing Equity					
957,131	Closing Accumulated Funds	950,707	958,909	969,961	936,180
193,866	Closing Asset Revaluation Reserve	298,738	296,287	296,287	296,287
1,150,997	Balance at the end of the Reporting Period	1,249,445	1,255,196	1,266,248	1,232,467

Table 10: Chief Minister, Treasury and Economic Development Directorate: Revised Cash Flow Statement

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
335,348	Controlled Recurrent Payments	332,186	290,463	283,209	284,182
462	Payment for Community Service Obligations	462	473	473	472
427	Taxes, Fees and Fines	118	121	125	135
285,810	User Charges	287,337	298,164	302,078	309,038
1,409	Interest Received	1,409	1,361	1,321	1,280
753,591	Other	764,679	752,472	752,636	752,652
1,377,047	Operating Receipts	1,386,191	1,343,054	1,339,842	1,347,759
Payments					
223,971	Employee	221,424	220,607	222,215	223,510
36,228	Superannuation	36,076	36,054	36,255	36,359
250,691	Supplies and Services	256,261	238,817	227,525	224,062
78,744	Grants and Purchased Services	79,404	53,847	63,410	62,695
1,273	Borrowing Costs	1,281	1,292	1,266	1,217
1,081	Transfer of Territory Receipts to the ACT Government	1,081	1,094	1,038	1,036
757,582	Other	754,856	756,877	757,150	757,693
1,349,570	Operating Payments	1,350,383	1,308,588	1,308,859	1,306,572
27,477	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	35,808	34,466	30,983	41,187
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
13	Proceeds from Sale of Property, Plant and Equipment	13	14	22	29
2,727	Repayment of Loan Principal	2,727	2,677	2,677	2,677
2,740	Investing Receipts	2,740	2,691	2,699	2,706
Payments					
78,550	Purchase of Property, Plant and Equipment	83,408	77,739	67,305	37,465
31,828	Purchase of Land and Intangibles	31,828	24,565	16,224	3,967
110,378	Investing Payments	115,236	102,304	83,529	41,432
-107,638	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-112,496	-99,613	-80,830	-38,726

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
98,831	Capital Injections	101,335	90,333	80,084	36,515
98,831	Financing Receipts	101,335	90,333	80,084	36,515
Payments					
7,121	Distributions to Government	7,121	8,006	9,677	10,827
2,663	Repayment of Borrowings	2,663	2,667	2,680	2,678
9,638	Payment of Dividend	7,156	8,752	11,707	19,374
19,422	Financing Payments	16,940	19,425	24,064	32,879
79,409	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	84,395	70,908	56,020	3,636
-752	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	7,707	5,761	6,173	6,097
18,453	CASH AT THE BEGINNING OF REPORTING PERIOD	38,438	46,145	51,906	58,079
17,701	CASH AT THE END OF REPORTING PERIOD	46,145	51,906	58,079	64,176

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Table 11: Chief Minister, Treasury and Economic Development Directorate: Revised Statement of Income and Expenses on behalf of the Territory

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
63,856	Payment for Expenses on Behalf of the Territory	63,912	66,951	69,024	71,044
1,961,035	Taxes, Fees and Fines	1,946,135	2,073,402	2,181,625	2,316,521
87,416	Land Revenue	87,416	101,662	118,763	138,805
22,484	User Charges	20,319	23,121	23,193	24,005
1,812,450	Grants	1,874,303	1,889,104	1,910,589	2,006,264
319,505	Dividend Revenue	323,157	259,497	263,520	314,737
1,675	Other Revenue	1,675	3,583	1,670	1,728
4,268,421	Total Revenue	4,316,917	4,417,320	4,568,384	4,873,104
Expenses					
10,972	Supplies and Services	11,146	10,633	8,547	8,598
43,225	Grants and Purchased Services	43,409	43,960	45,386	46,575
80,295	Cost of Goods Sold	80,295	95,272	113,042	134,127
23,796	Other Expenses	23,668	26,184	26,800	27,619
4,110,133	Transfer Expenses	4,158,399	4,241,271	4,374,609	4,656,185
4,268,421	Total Expenses	4,316,917	4,417,320	4,568,384	4,873,104
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 12: Chief Minister, Treasury and Economic Development Directorate: Revised Statement of Assets and Liabilities on behalf of the Territory

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
	Current Assets				
4,581	Cash and Cash Equivalents	10,838	10,838	10,838	10,838
468,495	Receivables	373,939	352,714	377,559	415,476
438	Inventories	438	438	438	438
400	Other Assets	400	400	400	400
473,914	Total Current Assets	385,615	364,390	389,235	427,152
	Non Current Assets				
1,182	Investments	3,674	3,674	3,674	3,674
353,362	Property, Plant and Equipment	359,808	332,003	290,428	257,768
354,544	Total Non Current Assets	363,482	335,677	294,102	261,442
828,458	TOTAL ASSETS	749,097	700,067	683,337	688,594
	Current Liabilities				
471,708	Payables	397,907	374,452	397,067	432,754
866	Other Provisions	866	866	866	866
1,611	Other Liabilities	1,090	1,090	1,090	1,090
474,185	Total Current Liabilities	399,863	376,408	399,023	434,710
474,185	TOTAL LIABILITIES	399,863	376,408	399,023	434,710
354,273	NET ASSETS	349,234	323,659	284,314	253,884
	REPRESENTED BY FUNDS EMPLOYED				
291,380	Accumulated Funds	288,905	243,633	184,591	134,464
62,893	Asset Revaluation Surplus	60,329	80,026	99,723	119,420
354,273	TOTAL FUNDS EMPLOYED	349,234	323,659	284,314	253,884

Table 13: Chief Minister, Treasury and Economic Development Directorate: Revised Statement of Changes in Equity on behalf of the Territory

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
	Opening Equity				
323,675	Opening Accumulated Funds	321,200	288,905	243,633	184,591
43,196	Opening Asset Revaluation Reserve	40,632	60,329	80,026	99,723
366,871	Balance at the Start of the Reporting Period	361,832	349,234	323,659	284,314
	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				
48,000	Capital Injections	48,000	50,000	54,000	84,000
-80,295	Capital Distributions to Government	-80,295	-95,272	-113,042	-134,127
-32,295	Total Transactions Involving Owners Affecting Accumulated Funds	-32,295	-45,272	-59,042	-50,127
	Closing Equity				
291,380	Closing Accumulated Funds	288,905	243,633	184,591	134,464
62,893	Closing Asset Revaluation Reserve	60,329	80,026	99,723	119,420
354,273	Balance at the end of the Reporting Period	349,234	323,659	284,314	253,884

Table 14: Chief Minister, Treasury and Economic Development Directorate: Revised Cash Flow Statement on behalf of the Territory

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
29,516	Payment for Expenses on Behalf of the Territory	29,572	31,865	32,641	33,613
34,340	Payment for Community Service Obligations	34,340	35,086	36,383	37,431
1,827,391	Taxes, Fees and Fines	1,946,055	2,081,001	2,184,125	2,312,619
22,484	User Charges	20,319	23,071	23,143	23,955
1,844,285	Grants	1,905,964	1,888,460	1,912,025	2,007,666
239,083	Dividends	344,802	256,214	263,544	308,086
186,174	Other	18,066	19,428	17,031	16,268
4,183,273	Operating Receipts	4,299,118	4,335,125	4,468,892	4,739,638
Payments					
9,936	Supplies and Services	9,941	9,952	9,983	10,000
43,225	Grants and Purchased Services	43,409	43,960	45,386	46,575
4,108,476	Transfer of Territory Receipts to the ACT Government	4,224,332	4,257,075	4,388,584	4,657,088
23,024	Other	23,048	25,368	25,984	26,798
4,184,661	Operating Payments	4,300,730	4,336,355	4,469,937	4,740,461
-1,388	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	-1,612	-1,230	-1,045	-823

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
81,683	Proceeds from Sale of Property, Plant and Equipment	81,683	96,502	114,087	134,950
81,683	Investing Receipts	81,683	96,502	114,087	134,950
Payments					
48,000	Purchase of Land and Intangibles	48,000	50,000	54,000	84,000
48,000	Investing Payments	48,000	50,000	54,000	84,000
33,683	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	33,683	46,502	60,087	50,950
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
48,000	Capital Injections	48,000	50,000	54,000	84,000
48,000	Financing Receipts	48,000	50,000	54,000	84,000
Payments					
80,295	Distributions to Government	80,295	95,272	113,042	134,127
80,295	Financing Payments	80,295	95,272	113,042	134,127
-32,295	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	-32,295	-45,272	-59,042	-50,127
0	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	-224	0	0	0
4,581	CASH AT THE BEGINNING OF REPORTING PERIOD	11,062	10,838	10,838	10,838
4,581	CASH AT THE END OF REPORTING PERIOD	10,838	10,838	10,838	10,838

Table 15: Output Class 1: Government Strategy Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
Revenue					
26,763	Controlled Recurrent Payments	27,631	22,668	23,209	24,116
3,831	User Charges	4,740	5,488	5,511	5,879
535	Resources Received Free of Charge	535	534	533	547
31,129	Total Revenue	32,906	28,690	29,253	30,542
Gains					
1	Other Gains	1	1	1	1
1	Total Gains	1	1	1	1
31,130	Total Income	32,907	28,691	29,254	30,543
Expenses					
16,739	Employee Expenses	17,150	16,614	16,472	16,661
4,050	Superannuation Expenses	4,105	4,024	3,967	3,980
7,651	Supplies and Services	8,605	6,880	8,113	8,462
1,406	Depreciation and Amortisation	1,406	320	773	773
3,140	Grants and Purchased Services	3,497	1,139	1,144	1,150
50	Other Expenses	50	51	53	55
33,036	Total Ordinary Expenses	34,813	29,028	30,522	31,081
-1,906	Operating Result	-1,906	-337	-1,268	-538

Table 16: Output Class 2: Access Canberra Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
	Revenue				
76,772	Controlled Recurrent Payments	78,740	80,401	77,636	78,622
118	Taxes, Fees and Fines	118	121	125	129
9,463	User Charges	9,463	9,477	9,429	9,581
609	Resources Received Free of Charge	609	602	666	632
1,036	Other Revenue	1,036	1,063	1,010	1,069
87,998	Total Revenue	89,966	91,664	88,866	90,033
	Gains				
12	Other Gains	12	12	12	12
12	Total Gains	12	12	12	12
88,010	Total Income	89,978	91,676	88,878	90,045
	Expenses				
50,246	Employee Expenses	49,931	49,883	50,333	50,885
8,469	Superannuation Expenses	8,469	8,449	8,457	8,472
27,207	Supplies and Services	29,490	31,240	27,938	28,532
3,177	Depreciation and Amortisation	3,177	3,823	3,823	3,823
1,016	Grants and Purchased Services	1,016	1,023	1,050	1,077
100	Other Expenses	100	100	102	102
1,081	Transfer Expenses	1,081	1,094	1,110	1,108
91,296	Total Ordinary Expenses	93,264	95,612	92,813	93,999
-3,286	Operating Result	-3,286	-3,936	-3,935	-3,954

Table 17: Output Class 3: Economic Development Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
	Revenue				
112,449	Controlled Recurrent Payments	110,180	83,789	84,085	85,119
4,137	User Charges	4,137	7,344	5,302	5,285
50	Interest	50	50	48	49
548	Resources Received Free of Charge	548	542	537	623
184	Other Revenue	184	184	184	182
117,368	Total Revenue	115,099	91,909	90,156	91,258
	Gains				
4	Other Gains	4	4	4	10
4	Total Gains	4	4	4	10
117,372	Total Income	115,103	91,913	90,160	91,268
	Expenses				
15,259	Employee Expenses	13,509	11,955	11,977	12,198
2,953	Superannuation Expenses	2,775	2,621	2,490	2,472
34,334	Supplies and Services	33,669	31,684	26,525	27,825
2,003	Depreciation and Amortisation	2,003	739	2,853	2,803
64,064	Grants and Purchased Services	64,367	45,436	48,875	48,077
713	Other Expenses	734	759	770	774
119,326	Total Ordinary Expenses	117,057	93,194	93,490	94,149
-1,954	Operating Result	-1,954	-1,281	-3,330	-2,881

Table 18: Output Class 4: Financial and Economic Management Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
	Revenue				
23,126	Controlled Recurrent Payments	23,077	19,599	18,914	18,739
1,204	Interest	1,204	1,233	1,186	1,135
174	Resources Received Free of Charge	174	197	203	115
27	Other Revenue	27	28	28	29
24,531	Total Revenue	24,482	21,057	20,331	20,018
	Gains				
1	Other Gains	1	1	1	1
1	Total Gains	1	1	1	1
24,532	Total Income	24,483	21,058	20,332	20,019
	Expenses				
8,519	Employee Expenses	8,462	8,440	8,258	8,207
1,809	Superannuation Expenses	1,809	1,801	1,760	1,748
8,439	Supplies and Services	8,439	7,700	7,197	6,962
692	Depreciation and Amortisation	692	693	1,613	1,613
4,559	Grants and Purchased Services	4,559	1,871	1,918	1,956
1,196	Borrowing Costs	1,204	1,233	1,186	1,135
55	Other Expenses	55	58	59	60
25,269	Total Ordinary Expenses	25,220	21,796	21,991	21,681
-737	Operating Result	-737	-738	-1,659	-1,662

Table 19: Output Class 5: Workforce Injury Management and Industrial Relations Policy Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
	Revenue				
17,711	Controlled Recurrent Payments	15,090	17,865	18,151	18,372
3,585	User Charges	3,585	3,675	3,767	3,861
21,296	Total Revenue	18,675	21,540	21,918	22,233
	Expenses				
9,012	Employee Expenses	9,110	9,256	9,507	9,226
878	Superannuation Expenses	891	869	856	857
2,304	Supplies and Services	2,319	2,147	2,147	2,148
825	Depreciation and Amortisation	825	825	96	96
276	Grants and Purchased Services	276	282	289	289
8,826	Other Expenses	6,079	8,986	9,119	9,751
22,121	Total Ordinary Expenses	19,500	22,365	22,014	22,367
-825	Operating Result	-825	-825	-96	-134

Table 20: Output Class 6: Revenue Management Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
	Revenue				
15,502	Controlled Recurrent Payments	15,465	15,194	15,374	15,603
968	User Charges	968	981	994	1,007
40	Interest	40	32	32	32
1,149	Resources Received Free of Charge	1,149	1,164	1,160	1,224
1,373	Other Revenue	1,373	1,352	1,372	1,396
19,032	Total Revenue	18,995	18,723	18,932	19,262
	Expenses				
10,221	Employee Expenses	10,184	10,352	10,476	10,615
1,862	Superannuation Expenses	1,862	1,921	1,962	1,963
7,050	Supplies and Services	7,050	6,662	6,756	6,948
39	Depreciation and Amortisation	39	4,236	4,236	4,236
10	Grants and Purchased Services	10	10	10	10
73	Other Expenses	73	75	78	80
19,255	Total Ordinary Expenses	19,218	23,256	23,518	23,852
-223	Operating Result	-223	-4,533	-4,586	-4,590

Table 21: Output Class 7: Shared Services Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
	Revenue				
28,432	Controlled Recurrent Payments	28,059	24,764	23,538	24,461
178,734	User Charges	178,734	183,205	187,784	192,480
123	Interest	123	126	129	132
474	Resources Received Free of Charge	474	474	474	531
2,009	Other Revenue	2,009	2,065	2,122	2,175
209,772	Total Revenue	209,399	210,634	214,047	219,779
	Expenses				
85,632	Employee Expenses	84,857	85,886	87,306	88,870
11,695	Superannuation Expenses	11,653	11,734	11,946	12,098
90,067	Supplies and Services	90,511	89,595	89,595	92,291
23,249	Depreciation and Amortisation	23,249	24,661	27,117	28,429
131	Other Expenses	131	134	138	145
210,774	Total Ordinary Expenses	210,401	212,010	216,102	221,833
-1,002	Operating Result	-1,002	-1,376	-2,055	-2,054

Table 22: Output Class 8: Infrastructure Finance and Capital Works Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
	Revenue				
7,630	Controlled Recurrent Payments	7,711	5,982	5,900	4,287
18,116	User Charges	18,116	18,471	18,834	19,213
377	Resources Received Free of Charge	377	384	384	391
62	Other Revenue	62	63	63	65
26,185	Total Revenue	26,266	24,900	25,181	23,956
	Expenses				
13,312	Employee Expenses	13,293	14,119	14,074	13,275
1,820	Superannuation Expenses	1,820	1,980	1,973	1,864
9,074	Supplies and Services	9,174	6,834	7,222	6,882
193	Depreciation and Amortisation	193	193	353	353
24,399	Total Ordinary Expenses	24,480	23,126	23,622	22,374
1,786	Operating Result	1,786	1,774	1,559	1,582

Table 23: Output Class 9: Property Services, Venues and Procurement Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
Revenue					
27,426	Controlled Recurrent Payments	26,695	20,674	16,875	15,335
309	Taxes, Fees and Fines	309	321	321	327
106,108	User Charges	106,726	109,042	110,838	113,068
80	Interest	80	86	88	90
300	Resources Received Free of Charge	300	298	294	340
1,068	Other Revenue	1,068	403	403	412
135,291	Total Revenue	135,178	130,824	128,819	129,572
Gains					
27	Other Gains	27	29	29	24
27	Total Gains	27	29	29	24
135,318	Total Income	135,205	130,853	128,848	129,596
Expenses					
21,963	Employee Expenses	21,860	21,219	21,109	21,380
3,292	Superannuation Expenses	3,292	3,197	3,246	3,282
106,615	Supplies and Services	109,054	104,240	102,025	93,664
24,537	Depreciation and Amortisation	24,537	26,778	27,035	28,960
4,146	Grants and Purchased Services	4,146	2,939	450	462
132	Borrowing Costs	132	206	204	202
2,861	Other Expenses	2,861	4,833	7,056	7,509
163,546	Total Ordinary Expenses	165,882	163,412	161,125	155,459
-28,228	Operating Result	-30,677	-32,559	-32,277	-25,863

CITY RENEWAL AUTHORITY

Table 24: Revised Output Classes

	Total Cost			Controlled Recurrent Payments		
	2017-18		2017-18	2017-18		2017-18
	Original Budget \$'000	Variation \$'000	Revised Budget \$'000	Original Budget \$'000	Variation \$'000	Revised Budget \$'000
Output Class 1:						
City Renewal Authority	6,992	3,268	10,260	4,758	3,268	8,026
Total	6,992	3,268	10,260	4,758	3,268	8,026

Accountability Indicators

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

Changes to Appropriation

Table 25: Changes to appropriation – Controlled Recurrent Payments

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	4,758	4,334	4,406	553
2nd Appropriation				
Building a better city – City Renewal Authority – Operational funding	2,472	2,209	2,251	0
Technical Adjustments				
Comcare Premium Reduction	-4	0	0	0
Section 14A Transfer – Building a better city – Initial works package Capital Injection (Controlled) to Controlled Recurrent Payments	800	0	0	0
2017-18 Revised Budget (2nd Appropriation)	8,026	6,543	6,657	553

Table 26: Changes to appropriation – Capital Injections

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	9,500	15,000	14,888	0
2nd Appropriation				
Building a better city – City Renewal Authority – City precinct improvements	2,750	4,200	550	0
Technical Adjustments				
Revised Funding Profile – Building a better city – City Renewal Authority – Canberra's lakeside (formerly Building a better city – City Renewal Authority – City to the Lake)	-6,500	6,500	0	0
Transfer – Building a better city – New Civic pool (formerly City to the Lake – New Civic Pool) from EPSDD to City Renewal Authority	400	0	0	0
Transfer – Building a better city – West Basin infrastructure (formerly Urban Renewal Program – City to the Lake – West Basin infrastructure) from EPSDD to City Renewal Authority	7,500	0	0	0
Transfer – Urban Renewal Program – Civic and Braddon public realm improvements from EPSDD to City Renewal Authority	1,050	0	0	0
Section 14A Transfer – Building a better city – Initial works package Capital Injection (Controlled) to Controlled Recurrent Payments	-800	0	0	0
2017-18 Revised Budget (2nd Appropriation)	13,900	25,700	15,438	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 2016-17 financial statements and the impacts of the 2017-18 Budget Review and the *Appropriation Bill 2017-2018 (No. 2)*.

Financial Statements – Controlled (PTE)

Table 27: City Renewal Authority: Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
Income					
Revenue					
4,758	Controlled Recurrent Payments	8,026	6,543	6,657	553
432	Land Revenue	432	5,940	8,190	60,190
1,764	Resources Received Free of Charge	1,764	1,792	1,821	1,850
6,954	Total Revenue	10,222	14,275	16,668	62,593
Expenses					
3,038	Employee Expenses	3,855	3,944	4,028	3,257
389	Superannuation Expenses	458	471	484	422
3,133	Supplies and Services	4,801	3,269	3,334	3,086
0	Depreciation and Amortisation	0	9	9	569
182	Grants and Purchased Services	896	912	928	196
250	Cost of Goods Sold	250	3,564	4,845	33,916
0	Borrowing Costs	0	0	0	812
0	Other Expenses	0	0	0	636
6,992	Total Expenses	10,260	12,169	13,628	42,894
-38	Operating Result from Ordinary Activities	-38	2,106	3,040	19,699
-11	Income Tax Equivalent	0	632	912	5,910
-27	Operating Result	-38	1,474	2,128	13,789
-27	Total Comprehensive Income	-38	1,474	2,128	13,789

Table 28: City Renewal Authority: Revised Balance Sheet

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
	Current Assets				
7,834	Cash and Cash Equivalents	7,767	6,281	5,630	17,399
11,715	Inventories	11,715	14,595	17,458	2,823
9,500	Capital Works in Progress	4,950	28,650	44,088	5,287
29,049	Total Current Assets	24,432	49,526	67,176	25,509
	Non Current Assets				
5,966	Inventories	5,966	5,966	5,966	5,966
0	Property, Plant and Equipment	0	1,991	1,982	47,673
0	Capital Works in Progress	15,498	15,498	15,498	8,039
5,966	Total Non Current Assets	21,464	23,455	23,446	61,678
35,015	TOTAL ASSETS	45,896	72,981	90,622	87,187
	Current Liabilities				
603	Employee Benefits	603	603	603	603
188	Other Liabilities	159	1,544	3,747	312
791	Total Current Liabilities	762	2,147	4,350	915
	Non Current Liabilities				
26	Employee Benefits	26	26	26	26
26	Total Non Current Liabilities	26	26	26	26
817	TOTAL LIABILITIES	788	2,173	4,376	941
34,198	NET ASSETS	45,108	70,808	86,246	86,246
	REPRESENTED BY FUNDS EMPLOYED				
34,198	Accumulated Funds	45,108	70,808	86,246	86,246
34,198	TOTAL FUNDS EMPLOYED	45,108	70,808	86,246	86,246

Table 29: City Renewal Authority: Revised Statement of Changes in Equity

Budget as at 30/6/18	Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21	
\$'000	\$'000	\$'000	\$'000	\$'000	
Opening Equity					
0	Opening Accumulated Funds	0	45,108	70,808	86,246
0	Balance at the Start of the Reporting Period	0	45,108	70,808	86,246
Comprehensive Income					
-27	Operating Result – Including Economic Flows	-38	1,474	2,128	13,789
-27	Total Comprehensive Income	-38	1,474	2,128	13,789
Transactions Involving Owners Affecting Accumulated Funds					
9,500	Capital Injections	13,900	25,700	15,438	0
24,698	Inc/Dec in Net Assets due to Admin Restructure	31,246	0	0	0
27	Dividend Approved	0	-1,474	-2,128	-13,789
34,225	Total Transactions Involving Owners Affecting Accumulated Funds	45,146	24,226	13,310	-13,789
Closing Equity					
34,198	Closing Accumulated Funds	45,108	70,808	86,246	86,246
34,198	Balance at the end of the Reporting Period	45,108	70,808	86,246	86,246

Table 30: City Renewal Authority: Revised Cash Flow Statement

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
4,758	Controlled Recurrent Payments	8,026	6,543	6,657	553
432	Land Sales	432	5,940	8,190	60,190
5,190	Operating Receipts	8,458	12,483	14,847	60,743
Payments					
3,038	Employee	3,855	3,944	4,028	3,257
389	Superannuation	458	471	484	422
1,369	Supplies and Services	3,037	1,477	1,513	1,236
182	Grants and Purchased Services	896	912	928	196
0	Borrowing Costs	0	0	0	812
-11	Income Tax Equivalent Payments	0	638	917	6,252
1,479	Related to Cost of Goods Sold	1,479	6,444	7,709	19,280
0	Other	0	0	0	636
6,446	Operating Payments	9,725	13,886	15,579	32,091
-1,256	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	-1,267	-1,403	-732	28,652
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
9,500	Purchase of Property, Plant and Equipment	13,900	25,700	15,438	0
9,500	Investing Payments	13,900	25,700	15,438	0
-9,500	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-13,900	-25,700	-15,438	0
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
9,500	Capital Injections	13,900	25,700	15,438	0
9,034	Receipts of Transferred Cash Balances	9,034	0	0	0
18,534	Financing Receipts	22,934	25,700	15,438	0
Payments					
-56	Payment of Dividend	0	83	-81	16,883
-56	Financing Payments	0	83	-81	16,883
18,590	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	22,934	25,617	15,519	-16,883
7,834	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	7,767	-1,486	-651	11,769
0	CASH AT THE BEGINNING OF REPORTING PERIOD	0	7,767	6,281	5,630
7,834	CASH AT THE END OF REPORTING PERIOD	7,767	6,281	5,630	17,399

COMMUNITY SERVICES DIRECTORATE

Table 31: Revised Output Classes

	Total Cost			Controlled Recurrent Payments		
	2017-18		2017-18	2017-18		2017-18
	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	94,282	0	94,282	94,282	0	94,282
Total	94,282	0	94,282	94,282	0	94,282
Output Class 2:						
Strategy, Participation and Early Intervention						
Early Intervention Services	22,124	0	22,124	21,871	0	21,871
Child Development Services	4,322	0	4,322	4,237	0	4,237
Community Participation	24,884	515	25,399	24,043	515	24,558
Office for Disability	2,395	855	3,250	2,364	855	3,219
Service Design, Policy and Accountability	3,947	2,418	6,365	3,915	2,287	6,202
Quality and Human Services Regulation	2,687	0	2,687	2,656	0	2,656
Total	60,359	3,788	64,147	59,086	3,657	62,743

Accountability Indicators

	2017-18 Targets	2017-18 Amended Targets	2017-18 Targets to be reported by CSD ³
Family Violence Statement presented to the ACT Legislative Assembly ^{1, 2}	1	0	1

Notes:

1. This indicator commenced in 2017-18 associated with the Safer Families function. This indicator will outline the Government's progress and achievements in addressing family and domestic violence.
2. The target has been amended for 2017-18 as the Coordinator-General for Family Safety function has transferred through Administrative Arrangement changes from the Justice and Community Safety Directorate to Community Services Directorate (CSD) from 1 July 2017.
3. The 2017-18 target to be reported by CSD is based on the assumption that instrument s19D is approved.

Changes to Appropriation

Table 32: Changes to appropriation – Controlled Recurrent Payments

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	252,585	257,391	286,375	294,553
2nd Appropriation				
Better support when it matters – Drug and Alcohol Court establishment	37	0	0	0
Better support when it matters – Early intervention for vulnerable children and their families – Phase 1	907	620	0	0
Better support when it matters – Reconciliation Day Public Holiday	200	0	0	0
Better support when it matters – Strengthening the National Multicultural Festival	255	0	0	0
Better support when it matters – Veterans' Support Centre	60	0	0	0
Budget Technical Adjustments				
2017-18 MYEFO Budget Update – Specialist Disability Services for Over 65's NP	855	0	0	0
Revised Indexation Parameters	0	-78	-80	-83
Transfer – Office of Coordinator General Family Safety budget from JACS to CSD	1,343	1,363	1,536	1,557
2017-18 Revised Budget (2nd Appropriation)	256,242	259,296	287,831	296,027

Table 33: Changes to appropriation – Capital Injections, Controlled

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	4,941	405	415	426
2nd Appropriation				
Better support when it matters – Bimberi Youth Justice Centre – Infrastructure upgrades	1,044	145	0	0
2017-18 Revised Budget (2nd Appropriation)	5,985	550	415	426

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 2016-17 financial statements and the impacts of the 2017-18 Budget Review and the *Appropriation Bill 2017-2018 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 34: Community Services Directorate: Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
Income					
Revenue					
252,585	Controlled Recurrent Payments	256,242	259,296	287,831	296,027
705	User Charges	705	705	705	705
460	Resources Received Free of Charge	460	460	460	460
591	Other Revenue	691	591	591	591
254,341	Total Revenue	258,098	261,052	289,587	297,783
Gains					
1,620	Other Gains	1,620	1,620	1,620	1,620
1,620	Total Gains	1,620	1,620	1,620	1,620
255,961	Total Income	259,718	262,672	291,207	299,403
Expenses					
60,853	Employee Expenses	62,109	61,452	61,713	62,362
9,520	Superannuation Expenses	9,637	9,319	8,987	8,896
19,794	Supplies and Services	22,807	22,425	28,007	28,420
1,899	Depreciation and Amortisation	1,899	2,589	2,430	2,430
164,809	Grants and Purchased Services	164,180	168,491	191,515	198,791
83	Other Expenses	83	83	83	83
256,958	Total Expenses	260,715	264,359	292,735	300,982
-997	Operating Result	-997	-1,687	-1,528	-1,579
Other Comprehensive Income					
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>					
662	Net Effect of a Change in Accounting Policy	331	331	331	331
-521	Other Movements	-522	-616	-593	-593
141	Total Other Comprehensive Income	-191	-285	-262	-262
-856	Total Comprehensive Income	-1,188	-1,972	-1,790	-1,841

Table 35: Community Services Directorate: Revised Balance Sheet

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
Current Assets					
1,285	Cash and Cash Equivalents	6,452	6,144	5,836	5,528
5,065	Receivables	1,628	1,628	1,628	1,628
287	Other Assets	330	330	330	330
6,637	Total Current Assets	8,410	8,102	7,794	7,486
Non Current Assets					
73,262	Property, Plant and Equipment	74,228	73,831	73,345	72,870
3,708	Intangible Assets	2,970	2,322	1,810	1,298
16	Capital Works in Progress	625	625	625	625
76,986	Total Non Current Assets	77,823	76,778	75,780	74,793
83,623	TOTAL ASSETS	86,233	84,880	83,574	82,279
Current Liabilities					
2,668	Payables	1,420	1,419	1,418	1,417
19,596	Employee Benefits	16,175	16,450	16,725	17,051
3,567	Other Provisions	135	135	135	135
1,575	Other Liabilities	1,604	1,604	1,604	1,604
27,406	Total Current Liabilities	19,334	19,608	19,882	20,207
Non Current Liabilities					
1,728	Employee Benefits	1,417	1,543	1,669	1,795
0	Other Provisions	1,561	1,561	1,561	1,561
1,127	Other Liabilities	0	0	0	0
2,855	Total Non Current Liabilities	2,978	3,104	3,230	3,356
30,261	TOTAL LIABILITIES	22,312	22,712	23,112	23,563
53,362	NET ASSETS	63,921	62,168	60,462	58,716
REPRESENTED BY FUNDS EMPLOYED					
48,535	Accumulated Funds	59,380	57,627	55,921	54,175
4,827	Asset Revaluation Surplus	4,541	4,541	4,541	4,541
53,362	TOTAL FUNDS EMPLOYED	63,921	62,168	60,462	58,716

Table 36: Community Services Directorate: Revised Statement of Changes in Equity

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
	Opening Equity				
44,450	Opening Accumulated Funds	54,914	59,380	57,627	55,921
4,827	Opening Asset Revaluation Reserve	4,210	4,541	4,541	4,541
49,277	Balance at the Start of the Reporting Period	59,124	63,921	62,168	60,462
	Comprehensive Income				
-521	Net Effect of Correction of an Error	-522	-616	-593	-593
-997	Operating Result – Including Economic Flows	-997	-1,687	-1,528	-1,579
662	Net Effect of Change in Accounting Policy – ARR	331	331	331	331
-856	Total Comprehensive Income	-1,188	-1,972	-1,790	-1,841
0	Total Movement in Reserves	0	0	0	0
	Transactions Involving Owners Affecting Accumulated Funds				
4,941	Capital Injections	5,985	550	415	426
4,941	Total Transactions Involving Owners Affecting Accumulated Funds	5,985	550	415	426
	Closing Equity				
48,535	Closing Accumulated Funds	59,380	57,627	55,921	54,175
4,827	Closing Asset Revaluation Reserve	4,541	4,541	4,541	4,541
53,362	Balance at the end of the Reporting Period	63,921	62,168	60,462	58,716

Table 37: Community Services Directorate: Revised Cash Flow Statement

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
252,585	Controlled Recurrent Payments	256,242	259,296	287,831	296,027
1,296	User Charges	1,296	1,296	1,296	1,296
16,006	Other	16,171	13,771	13,878	13,940
269,887	Operating Receipts	273,709	274,363	303,005	311,263
Payments					
59,512	Employee	61,395	61,034	61,296	61,898
10,136	Superannuation	9,637	9,319	8,987	8,896
19,410	Supplies and Services	22,410	22,040	27,621	28,030
164,131	Grants and Purchased Services	164,180	168,491	191,515	198,791
16,698	Other	16,087	13,787	13,894	13,956
269,887	Operating Payments	273,709	274,671	303,313	311,571
0	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	0	-308	-308	-308
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
4,941	Purchase of Property, Plant and Equipment	5,985	550	415	426
4,941	Investing Payments	5,985	550	415	426
-4,941	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-5,985	-550	-415	-426
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
4,941	Capital Injections	5,985	550	415	426
4,941	Financing Receipts	5,985	550	415	426
Payments					
0	Financing Payments	0	0	0	0
4,941	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	5,985	550	415	426
0	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	0	-308	-308	-308
1,286	CASH AT THE BEGINNING OF REPORTING PERIOD	6,453	6,453	6,145	5,837
1,286	CASH AT THE END OF REPORTING PERIOD	6,453	6,145	5,837	5,529

Table 38: Output Class 1: National Disability Insurance Scheme (NDIS) Implementation Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
Revenue					
94,282	Controlled Recurrent Payments	94,282	99,704	121,849	127,115
94,282	Total Revenue	94,282	99,704	121,849	127,115
Gains					
0	Total Gains	0	0	0	0
94,282	Total Income	94,282	99,704	121,849	127,115
Expenses					
94,282	Grants and Purchased Services	94,282	99,704	121,849	127,115
94,282	Total Ordinary Expenses	94,282	99,704	121,849	127,115
0	Operating Result	0	0	0	0

Table 39: Output Class 2: Strategy, Participation and Early Intervention Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
	Revenue				
59,086	Controlled Recurrent Payments	62,743	60,563	62,475	63,699
408	User Charges	408	408	408	408
591	Other Revenue	691	591	591	591
60,085	Total Revenue	63,842	61,562	63,474	64,698
	Gains				
1,620	Other Gains	1,620	1,620	1,620	1,620
1,620	Total Gains	1,620	1,620	1,620	1,620
61,705	Total Income	65,462	63,182	65,094	66,318
	Expenses				
19,597	Employee Expenses	20,853	20,047	19,823	19,890
3,002	Superannuation Expenses	3,119	2,982	2,853	2,825
7,554	Supplies and Services	10,598	9,370	10,930	11,081
460	Depreciation and Amortisation	460	445	439	439
29,716	Grants and Purchased Services	29,087	28,979	29,685	30,735
30	Other Expenses	30	30	30	30
60,359	Total Ordinary Expenses	64,147	61,853	63,760	65,000
1,346	Operating Result	1,315	1,329	1,334	1,318

Table 40: Output Class 3: Child and Youth Protection Services Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
	Revenue				
99,217	Controlled Recurrent Payments	99,217	99,029	103,507	105,213
297	User Charges	297	297	297	297
460	Resources Received Free of Charge	460	460	460	460
99,974	Total Revenue	99,974	99,786	104,264	105,970
	Gains				
0	Total Gains	0	0	0	0
99,974	Total Income	99,974	99,786	104,264	105,970
	Expenses				
41,256	Employee Expenses	41,256	41,405	41,890	42,472
6,518	Superannuation Expenses	6,518	6,337	6,134	6,071
12,240	Supplies and Services	12,209	13,055	17,077	17,339
1,439	Depreciation and Amortisation	1,439	2,144	1,991	1,991
40,811	Grants and Purchased Services	40,811	39,808	39,981	40,941
53	Other Expenses	53	53	53	53
102,317	Total Ordinary Expenses	102,286	102,802	107,126	108,867
-2,343	Operating Result	-2,312	-3,016	-2,862	-2,897

EDUCATION DIRECTORATE

Table 41: Revised Output Classes

	Total Cost			Controlled Recurrent Payments		
	2017-18		2017-18	2017-18		2017-18
	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	386,631	-687	385,944	327,082	-170	326,912
Public High School Education	191,317	848	192,165	166,043	225	166,268
Public Secondary College Education	125,429	140	125,569	107,061	34	107,095
Disability Education in Public Schools	74,713	47	74,760	66,640	73	66,713
Total	778,090	348	778,438	666,826	162	666,988
Output Class 2:						
Non-Government School Education						
Non-Government School Education	3,855	-17	3,838	3,233	-17	3,216
Total	3,855	-17	3,838	3,233	-17	3,216

Accountability Indicators

Table 42: Accountability Indicators

Output Class 1: Public School Education	2017-18 Published Targets	2017-18 Revised Targets
Average Cost (\$) Per Student Per Annum in Public Schools		
Preschool	7,326	7,314
Primary School	14,860	14,827
High School	19,226	19,311
Secondary College	19,718	19,740
Special School	65,165	65,205
Mainstream School student with a disability	27,110	27,126

Changes to Appropriation

Table 43: Changes to appropriation – Controlled Recurrent Payments

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	670,059	689,272	706,781	723,752
2nd Appropriation				
Better schools for our kids – Laptops in schools	519	254	260	268
FMA Section 16B Rollovers from 2016-17				
Early Childhood Scholarships	30	0	0	0
National Partnership – Independent Public Schools	263	0	0	0
National Partnership – National Quality Agenda for Early Childhood Education and Care	121	0	0	0
National Partnership – National School Chaplaincy Program	-29	0	0	0
National Partnership – Smart Schools Literacy and Numeracy	58	0	0	0
National Partnership – More support for Students with Disabilities	59	0	0	0
Professional Development Funds	434	0	0	0
School Modernisation Program	250	0	0	0
Budget Technical Adjustments				
Comcare Premium Reduction	-3,119	0	0	0
MYEFO – Commonwealth Grants – Students First Funding – Government Schools ¹	1,559	3,802	9,819	25,125
2017-18 Revised Budget (2nd Appropriation)	670,204	693,328	716,860	749,145

Note:

1. Commonwealth Grants – Students First Funding adjustments are based on advice from the Commonwealth Government.

Table 44: Changes to appropriation – Expenses on Behalf of the Territory

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	284,090	296,429	309,490	312,509
FMA Section 16B Rollovers from 2016-17				
Interest Subsidy Scheme	1,342	0	0	0
Budget Technical Adjustments				
MYEFO – Commonwealth Grants – Students First Funding – Non-Government Schools ¹	6,113	1,319	-11,966	-11,476
2017-18 Revised Budget (2nd Appropriation)	291,545	297,748	297,524	301,033

Note:

1. Commonwealth Grants – Students First Funding adjustments are based on advice from the Commonwealth Government.

Table 45: Changes to appropriation – Capital Injections, Controlled

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	85,602	48,811	33,463	31,262
2nd Appropriation				
Better schools for our kids – Narrabundah College and Campbell Primary School upgrades	11,831	11,366	359	310
Better schools for our kids – Laptops in schools	7,332	1,529	1,589	0
FMA Section 16B Rollovers from 2016-17				
Better Schools – Investment in Gungahlin school infrastructure	3,669	0	0	0
Better Schools – IT upgrade for school administration	1,641	0	0	0
Better schools for our kids – Public school infrastructure upgrades	5,623	0	0	0
Carbon neutral schools – Stage 1	8	0	0	0
Coombs P-6 School Construction Funding	211	0	0	0
Hazardous Material Removal Program – Stage 3	510	0	0	0
School Staffing Integrated Management System (Design)	45	0	0	0
Schools for the Future – Caroline Chisholm School – Centre for Innovation and Learning	1,089	0	0	0
Schools for the Future – Modernising Belconnen High	1,154	0	0	0
Schools for the Future – North Gungahlin and Molonglo	236	0	0	0
Supporting our School System – Improving ICT	3,659	0	0	0
Budget Technical Adjustments				
Revised Funding Profile – Gungahlin Schools Expansion	-1,500	1,500	0	0
Revised Funding Profile – Schools for the Future – Modernising Belconnen High	-3,500	3,500	0	0
Revised Funding Profile – Schools for the Future – North Gungahlin and Molonglo	-3,000	3,000	0	0
Revised Funding Profile – Supporting our School System – Improving ICT	-500	500	0	0
Supporting our School System – Improving ICT	0	58	205	358
2017-18 Revised Budget (2nd Appropriation)	114,110	70,264	35,616	31,930

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 2016-17 financial statements and the impacts of the 2017-18 Budget Review and the *Appropriation Bill 2017-2018 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 46: Education Directorate: Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
Income					
Revenue					
670,059	Controlled Recurrent Payments	670,204	693,328	716,860	749,145
18,728	User Charges	18,728	20,077	20,534	20,852
1,396	Interest	1,396	1,396	1,396	1,396
84	Distribution from Investments with the Territory Banking Account	84	84	84	84
666	Resources Received Free of Charge	666	682	700	700
21,478	Other Revenue	21,478	21,644	21,674	21,705
712,411	Total Revenue	712,556	737,211	761,248	793,882
Expenses					
501,268	Employee Expenses	499,718	524,706	544,674	568,867
76,904	Superannuation Expenses	77,139	78,656	79,674	82,634
62,115	Supplies and Services	63,330	60,893	62,491	65,311
67,987	Depreciation and Amortisation	68,173	73,551	76,321	73,309
3,450	Grants and Purchased Services	3,510	1,615	1,621	1,657
70,221	Other Expenses	70,406	72,918	74,364	76,989
781,945	Total Expenses	782,276	812,339	839,145	868,767
-69,534	Operating Result	-69,720	-75,128	-77,897	-74,885
Other Comprehensive Income					
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>					
120,202	Increase/(Decrease) in Asset Revaluation Surplus	120,202	0	0	0
120,202	Total Other Comprehensive Income	120,202	0	0	0
50,668	Total Comprehensive Income	50,482	-75,128	-77,897	-74,885

Table 47: Education Directorate: Revised Balance Sheet

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
Current Assets					
79,419	Cash and Cash Equivalents	77,218	77,326	77,434	77,542
260	Investments	261	261	261	261
3,265	Receivables	2,867	2,865	2,863	2,861
1,456	Other Assets	1,859	1,859	1,859	1,859
84,400	Total Current Assets	82,205	82,311	82,417	82,523
Non Current Assets					
1,912	Investments	1,860	1,860	1,860	1,860
1,891,388	Property, Plant and Equipment	2,038,208	2,050,292	2,017,168	1,977,705
6,791	Intangible Assets	7,262	6,566	5,449	4,342
30,630	Capital Works in Progress	38,594	25,038	19,693	20,003
1,930,721	Total Non Current Assets	2,085,924	2,083,756	2,044,170	2,003,910
2,015,121	TOTAL ASSETS	2,168,129	2,166,067	2,126,587	2,086,433
Current Liabilities					
4,400	Payables	7,057	7,057	7,057	7,057
137,510	Employee Benefits	136,030	139,319	142,608	145,897
7,282	Other Liabilities	6,805	6,805	6,805	6,805
149,192	Total Current Liabilities	149,892	153,181	156,470	159,759
Non Current Liabilities					
3,177	Interest-Bearing Liabilities	3,195	2,422	1,649	876
11,694	Employee Benefits	11,474	11,760	12,045	12,330
14,871	Total Non Current Liabilities	14,669	14,182	13,694	13,206
164,063	TOTAL LIABILITIES	164,561	167,363	170,164	172,965
1,851,058	NET ASSETS	2,003,568	1,998,704	1,956,423	1,913,468
REPRESENTED BY FUNDS EMPLOYED					
865,521	Accumulated Funds	877,478	872,614	830,333	787,378
985,537	Asset Revaluation Surplus	1,126,090	1,126,090	1,126,090	1,126,090
1,851,058	TOTAL FUNDS EMPLOYED	2,003,568	1,998,704	1,956,423	1,913,468

Table 48: Education Directorate: Revised Statement of Changes in Equity

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
	Opening Equity				
849,453	Opening Accumulated Funds	833,088	877,478	872,614	830,333
865,335	Opening Asset Revaluation Reserve	1,005,888	1,126,090	1,126,090	1,126,090
1,714,788	Balance at the Start of the Reporting Period	1,838,976	2,003,568	1,998,704	1,956,423
	Comprehensive Income				
-69,534	Operating Result – Including Economic Flows	-69,720	-75,128	-77,897	-74,885
120,202	Inc/Dec in Asset Revaluation Reserve Surpluses	120,202	0	0	0
50,668	Total Comprehensive Income	50,482	-75,128	-77,897	-74,885
0	Total Movement in Reserves	0	0	0	0
	Transactions Involving Owners Affecting Accumulated Funds				
85,602	Capital Injections	114,110	70,264	35,616	31,930
85,602	Total Transactions Involving Owners Affecting Accumulated Funds	114,110	70,264	35,616	31,930
	Closing Equity				
865,521	Closing Accumulated Funds	877,478	872,614	830,333	787,378
985,537	Closing Asset Revaluation Reserve	1,126,090	1,126,090	1,126,090	1,126,090
1,851,058	Balance at the end of the Reporting Period	2,003,568	1,998,704	1,956,423	1,913,468

Table 49: Education Directorate: Revised Cash Flow Statement

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
670,059	Controlled Recurrent Payments	670,204	693,328	716,860	749,145
18,728	User Charges	18,728	20,077	20,534	20,852
1,396	Interest Received	1,396	1,396	1,396	1,396
84	Distribution from Investments with the Territory Banking Account	84	84	84	84
40,830	Other	40,830	36,589	35,506	35,687
731,097	Operating Receipts	731,242	751,474	774,380	807,164
Payments					
497,725	Employee	496,175	521,133	541,102	565,295
76,904	Superannuation	77,139	78,656	79,674	82,634
61,449	Supplies and Services	62,664	60,211	61,791	64,611
3,450	Grants and Purchased Services	3,510	1,615	1,621	1,657
89,474	Other	89,659	87,764	88,097	90,872
729,002	Operating Payments	729,147	749,379	772,285	805,069
2,095	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	2,095	2,095	2,095	2,095
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
87,526	Purchase of Property, Plant and Equipment	116,034	71,479	36,831	33,145
87,526	Investing Payments	116,034	71,479	36,831	33,145
-87,526	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-116,034	-71,479	-36,831	-33,145
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
85,602	Capital Injections	114,110	70,264	35,616	31,930
85,602	Financing Receipts	114,110	70,264	35,616	31,930
Payments					
772	Repayment of Borrowings	772	772	772	772
772	Financing Payments	772	772	772	772
84,830	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	113,338	69,492	34,844	31,158
-601	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	-601	108	108	108
80,020	CASH AT THE BEGINNING OF REPORTING PERIOD	77,819	77,218	77,326	77,434
79,419	CASH AT THE END OF REPORTING PERIOD	77,218	77,326	77,434	77,542

Financial Statements – Territorial (GGS)

Table 50: Education Directorate: Revised Statement of Income and Expenses on behalf of the Territory

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
284,090	Payment for Expenses on Behalf of the Territory	291,545	297,748	297,524	301,033
284,090	Total Revenue	291,545	297,748	297,524	301,033
284,090	Total Income	291,545	297,748	297,524	301,033
Expenses					
284,090	Grants and Purchased Services	291,545	297,748	297,524	301,033
284,090	Total Expenses	291,545	297,748	297,524	301,033
0	Operating Result	0	0	0	0

Table 51: Education Directorate: Revised Statement of Assets and Liabilities on behalf of the Territory

Budget as at 30/6/18	Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000	\$'000	\$'000	\$'000	\$'000
Current Assets				
208 Cash and Cash Equivalents	200	200	200	200
2 Receivables	0	0	0	0
210 Total Current Assets	200	200	200	200
Non Current Assets				
0 Total Non Current Assets	0	0	0	0
210 TOTAL ASSETS	200	200	200	200
Current Liabilities				
1 Payables	0	0	0	0
208 Other Liabilities	200	200	200	200
209 Total Current Liabilities	200	200	200	200
Non Current Liabilities				
0 Total Non Current Liabilities	0	0	0	0
209 TOTAL LIABILITIES	200	200	200	200
1 NET ASSETS	0	0	0	0
REPRESENTED BY FUNDS EMPLOYED				
1 Accumulated Funds	0	0	0	0
1 TOTAL FUNDS EMPLOYED	0	0	0	0

Table 52: Education Directorate: Revised Cash Flow Statement on behalf of the Territory

2017-18 Budget	2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000	\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
284,090	291,545	297,748	297,524	301,033
6,538	6,672	6,735	6,937	7,145
290,628	298,217	304,483	304,461	308,178
Operating Receipts				
Payments				
284,090	291,545	297,748	297,524	301,033
6,538	6,672	6,735	6,937	7,145
290,628	298,217	304,483	304,461	308,178
Operating Payments				
0	0	0	0	0
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES				
0	0	0	0	0
NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES				
0	0	0	0	0
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS				
208	200	200	200	200
CASH AT THE BEGINNING OF REPORTING PERIOD				
208	200	200	200	200
CASH AT THE END OF REPORTING PERIOD				

Table 53: Output Class 1: Public School Education Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
Revenue					
666,826	Controlled Recurrent Payments	666,988	690,489	713,968	746,196
18,668	User Charges	18,668	20,003	20,460	20,778
1,396	Interest	1,396	1,396	1,396	1,396
83	Distribution from Investments with the Territory Banking Account	83	83	83	83
661	Resources Received Free of Charge	661	677	695	695
21,118	Other Revenue	21,118	21,284	21,314	21,345
708,752	Total Revenue	708,914	733,932	757,916	790,493
Gains					
0	Total Gains	0	0	0	0
708,752	Total Income	708,914	733,932	757,916	790,493
Expenses					
499,741	Employee Expenses	498,196	523,154	543,105	567,283
76,630	Superannuation Expenses	76,865	78,382	79,399	82,354
60,962	Supplies and Services	62,177	59,740	61,313	64,104
67,791	Depreciation and Amortisation	67,977	73,342	76,112	73,100
2,745	Grants and Purchased Services	2,817	1,315	1,311	1,339
70,221	Other Expenses	70,406	72,918	74,364	76,989
778,090	Total Ordinary Expenses	778,438	808,851	835,604	865,169
-69,338	Operating Result	-69,524	-74,919	-77,688	-74,676

Table 54: Output Class 2: Non-Government Education Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
	Revenue				
3,233	Controlled Recurrent Payments	3,216	2,839	2,892	2,949
60	User Charges	60	74	74	74
1	Distribution from Investments with the Territory Banking Account	1	1	1	1
5	Resources Received Free of Charge	5	5	5	5
360	Other Revenue	360	360	360	360
3,659	Total Revenue	3,642	3,279	3,332	3,389
	Gains				
0	Total Gains	0	0	0	0
3,659	Total Income	3,642	3,279	3,332	3,389
	Expenses				
1,527	Employee Expenses	1,522	1,552	1,569	1,584
274	Superannuation Expenses	274	274	275	280
1,153	Supplies and Services	1,153	1,153	1,178	1,207
196	Depreciation and Amortisation	196	209	209	209
705	Grants and Purchased Services	693	300	310	318
3,855	Total Ordinary Expenses	3,838	3,488	3,541	3,598
-196	Operating Result	-196	-209	-209	-209

ENVIRONMENT, PLANNING AND SUSTAINABLE DEVELOPMENT DIRECTORATE

Table 55: Revised Output Classes

	Total Cost			Controlled Recurrent Payments		
	2017-18		2017-18	2017-18		2017-18
	Original Budget \$'000	Variation \$'000	Revised Budget \$'000	Original Budget \$'000	Variation \$'000	Revised Budget \$'000
Output Class 1:						
Planning						
Planning Delivery	20,380	-302	20,078	15,146	-302	14,844
Planning Policy	11,878	-177	11,701	10,717	-177	10,540
Heritage	2,119	-31	2,088	1,968	-31	1,937
Total	34,377	-510	33,867	27,831	-510	27,321
Output Class 2:						
Environment						
Environment	14,953	-253	14,700	12,016	-253	11,763
Climate Change and Sustainability	24,892	464	25,356	10,140	-422	9,718
Conservation and Land Management	37,076	-86	36,990	36,076	-86	35,990
Total	76,921	125	77,046	58,232	-761	57,471
Output Class 3:						
Loose-fill Asbestos Insulation Eradication						
Loose-fill Asbestos Insulation Eradication Scheme	63,001	-3	62,998	14,371	-3	14,368
Total	63,001	-3	62,998	14,371	-3	14,368
Output Class 4:						
Land Policy and Renewal						
Land Policy	14,613	3,568	18,181	14,488	3,568	18,056
Urban Renewal	42,743	-120	42,623	42,457	-120	42,337
Total	57,356	3,448	60,804	56,945	3,448	60,393

Accountability Indicators

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

Changes to Appropriation

Table 56: Changes to appropriation – Controlled Recurrent Payments

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	157,379	119,020	122,547	118,321
2nd Appropriation				
Better support when it matters – Housing Innovation Fund	500	0	0	0
Technical Adjustments				
Cessation – University of Canberra – Support for Student Accommodation Projects	0	0	0	-794
Comcare Premium Reduction	-305	0	0	0
General Savings – Accommodation	-996	-1,341	-1,365	-1,388
Transfer – Better Services – Weston Creek and Stromlo swimming pool and leisure centre from EPSDD to CMTEDD	0	0	-1,050	-1,050
Transfer – More and better jobs – New Canberra Theatre (Early Planning) (formerly City to the Lake – New Canberra Theatre (Feasibility)) from EPSDD to CMTEDD	-100	0	0	0
Transfer – Strategy and Program Design from CMTEDD to EPSDD	3,075	3,129	3,185	3,240
2017-18 Revised Budget (2nd Appropriation)	159,553	120,808	123,317	118,329

Table 57: Changes to appropriation – Capital Injections, Controlled

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	327,040	126,183	14,669	24,361
FMA Section 16B Rollovers from 2016-17				
Better Infrastructure Fund	471	0	0	0
Policy Decisions				
Better services in your community – Red Hill Nature Reserve – Landfill Remediation	0	305	0	0
Technical Adjustments				
Revised Funding Profile – Caring for our Environment – Water Quality Improvement – Contributions to the ACT Healthy Waterways Project	-1,300	1,300	0	0
Transfer – Building a better city – New Civic pool (formerly City to the Lake – New Civic Pool) from EPSDD to City Renewal Authority	-400	0	0	0
Transfer – Building a better city – West Basin infrastructure (formerly Urban Renewal Program – City to the Lake – West Basin infrastructure) from EPSDD to City Renewal Authority	-7,500	0	0	0
Transfer – Urban Renewal Program – Civic and Braddon public realm improvements from EPSDD to City Renewal Authority	-1,050	0	0	0
2017-18 Revised Budget (2nd Appropriation)	317,261	127,788	14,669	24,361

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 2016-17 financial statements and the impacts of the 2017-18 Budget Review and the *Appropriation Bill 2017-2018 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 58: Environment, Planning and Sustainable Development Directorate: Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Income					
Revenue					
157,379	Controlled Recurrent Payments	159,553	120,808	123,317	118,329
53,731	Land Revenue	53,731	21,143	918	0
28	Taxes, Fees and Fines	28	29	29	29
9,177	User Charges	9,263	24,274	6,282	5,619
329	Interest	329	217	148	91
2,267	Resources Received Free of Charge	2,267	2,358	2,452	2,550
21,147	Other Revenue	21,147	1,154	1,119	1,611
244,058	Total Revenue	246,318	169,983	134,265	128,229
Gains					
2	Other Gains	2	2	2	2
2	Total Gains	2	2	2	2
244,060	Total Income	246,320	169,985	134,267	128,231
Expenses					
64,119	Employee Expenses	65,519	62,227	61,984	61,164
9,175	Superannuation Expenses	9,353	9,255	9,142	8,976
101,982	Supplies and Services	101,858	63,671	52,192	50,209
3,023	Depreciation and Amortisation	3,023	3,402	3,486	3,550
4,395	Grants and Purchased Services	6,022	4,809	4,470	3,664
86	Cost of Goods Sold	86	13,386	86	14,808
3,456	Other Expenses	3,435	3,176	3,283	10,749
45,419	Transfer Expenses	45,419	23,112	806	2,978
231,655	Total Expenses	234,715	183,038	135,449	156,098
12,405	Operating Result	11,605	-13,053	-1,182	-27,867
12,405	Total Comprehensive Income	11,605	-13,053	-1,182	-27,867

Table 59: Environment, Planning and Sustainable Development Directorate: Revised Balance Sheet

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
	Current Assets				
39,845	Cash and Cash Equivalents	81,163	76,817	74,549	71,017
3,404	Receivables	4,237	4,664	4,447	4,693
51	Inventories	75	75	75	75
81,115	Assets Held for Sale	87,577	14,221	27,666	0
329	Other Assets	290	145	145	0
124,744	Total Current Assets	173,342	95,922	106,882	75,785
	Non Current Assets				
6,380	Receivables	5,809	4,797	4,133	3,637
291,243	Property, Plant and Equipment	289,557	285,159	288,114	285,343
38,196	Intangible Assets	27,565	28,058	27,340	26,622
147,769	Capital Works in Progress	130,565	99,099	93,751	94,874
26,514	Other Assets	29,917	29,917	29,917	29,917
510,102	Total Non Current Assets	483,413	447,030	443,255	440,393
634,846	TOTAL ASSETS	656,755	542,952	550,137	516,178
	Current Liabilities				
3,876	Payables	22,923	23,021	23,119	23,217
22,237	Employee Benefits	20,375	21,235	22,105	23,011
29,698	Other Provisions	10,175	20,322	7,327	16,735
847	Other Liabilities	2,767	2,753	2,739	2,725
56,658	Total Current Liabilities	56,240	67,331	55,290	65,688
	Non Current Liabilities				
1,161	Employee Benefits	1,006	1,045	1,085	1,125
15,654	Other Provisions	8,978	158	9,309	0
16,815	Total Non Current Liabilities	9,984	1,203	10,394	1,125
73,473	TOTAL LIABILITIES	66,224	68,534	65,684	66,813
561,373	NET ASSETS	590,531	474,418	484,453	449,365
	REPRESENTED BY FUNDS EMPLOYED				
434,393	Accumulated Funds	458,603	342,490	352,525	317,437
126,980	Asset Revaluation Surplus	131,928	131,928	131,928	131,928
561,373	TOTAL FUNDS EMPLOYED	590,531	474,418	484,453	449,365

Table 60: Environment, Planning and Sustainable Development Directorate: Revised Statement of Changes in Equity

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
Opening Equity					
404,742	Opening Accumulated Funds	446,079	458,603	342,490	352,525
126,980	Opening Asset Revaluation Reserve	131,928	131,928	131,928	131,928
531,722	Balance at the Start of the Reporting Period	578,007	590,531	474,418	484,453
Comprehensive Income					
12,405	Operating Result – Including Economic Flows	11,605	-13,053	-1,182	-27,867
12,405	Total Comprehensive Income	11,605	-13,053	-1,182	-27,867
Transactions Involving Owners Affecting Accumulated Funds					
327,040	Capital Injections	317,261	127,788	14,669	24,361
-194,659	Capital Distributions to Government	-194,659	-92,149	-3,450	-31,580
-115,135	Inc/Dec in Net Assets due to Admin Restructure	-121,683	-138,699	-2	-2
17,246	Total Transactions Involving Owners Affecting Accumulated Funds	919	-103,060	11,217	-7,221
Closing Equity					
434,393	Closing Accumulated Funds	458,603	342,490	352,525	317,437
126,980	Closing Asset Revaluation Reserve	131,928	131,928	131,928	131,928
561,373	Balance at the end of the Reporting Period	590,531	474,418	484,453	449,365

Table 61: Environment, Planning and Sustainable Development Directorate: Revised Cash Flow Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
155,084	Controlled Recurrent Payments	157,258	118,512	121,021	116,032
2,295	Payment for Community Service Obligations	2,295	2,296	2,296	2,297
28	Taxes, Fees and Fines	28	29	29	29
9,539	User Charges	9,625	24,636	6,644	5,981
329	Interest Received	329	217	148	91
23,250	Other	23,250	3,257	3,222	3,714
190,525	Operating Receipts	192,785	148,947	133,360	128,144
Payments					
63,185	Employee	64,585	61,289	61,033	60,423
9,178	Superannuation	9,356	9,259	9,146	9,033
100,991	Supplies and Services	100,867	62,608	51,060	49,003
4,420	Grants and Purchased Services	6,047	4,834	4,495	3,689
45,419	Transfer of Territory Receipts to the ACT Government	45,419	23,112	806	2,978
86	Related to Cost of Goods Sold	86	86	86	86
4,561	Other	4,540	4,261	4,348	11,814
227,840	Operating Payments	230,900	165,449	130,974	137,026
-37,315	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	-38,115	-16,502	2,386	-8,882
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
248,396	Proceeds from Sale of Property, Plant and Equipment	248,396	100,000	4,375	16,858
1,550	Repayment of Loan Principal	1,550	1,529	1,692	1,343
249,946	Investing Receipts	249,946	101,529	6,067	18,201
Payments					
258,863	Purchase of Property, Plant and Equipment	249,084	122,481	1,809	1,220
66,806	Purchase of Land and Intangibles	66,806	1,611	19,211	3,492
920	Loans Provided (Loans Receivable)	1,456	920	920	920
326,589	Investing Payments	317,346	125,012	21,940	5,632
-76,643	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-67,400	-23,483	-15,873	12,569
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
327,040	Capital Injections	317,261	127,788	14,669	24,361
327,040	Financing Receipts	317,261	127,788	14,669	24,361
Payments					
194,659	Distributions to Government	194,659	92,149	3,450	31,580
194,659	Financing Payments	194,659	92,149	3,450	31,580

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
132,381	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	122,602	35,639	11,219	-7,219
18,423	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	17,087	-4,346	-2,268	-3,532
21,422	CASH AT THE BEGINNING OF REPORTING PERIOD	64,076	81,163	76,817	74,549
39,845	CASH AT THE END OF REPORTING PERIOD	81,163	76,817	74,549	71,017

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Table 62: Environment, Planning and Sustainable Development Directorate: Revised Statement of Income and Expenses on behalf of the Territory

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
2,367	Payment for Expenses on Behalf of the Territory	2,367	2,004	2,044	2,083
31,091	Taxes, Fees and Fines	31,276	34,201	35,289	34,875
20,638	Land Revenue	30,492	41,389	45,849	58,149
796	Interest	978	1,908	2,276	1,956
0	Other Revenue	3,140	0	0	0
54,892	Total Revenue	68,253	79,502	85,458	97,063
54,892	Total Income	68,253	79,502	85,458	97,063
Expenses					
829	Employee Expenses	829	843	853	863
105	Superannuation Expenses	105	108	111	114
908	Supplies and Services	908	514	527	539
525	Grants and Purchased Services	525	539	553	567
4,547	Other Expenses	4,633	1,450	1,400	900
47,978	Transfer Expenses	61,253	76,048	82,014	94,080
54,892	Total Expenses	68,253	79,502	85,458	97,063
0	Operating Result	0	0	0	0

Table 63: Environment, Planning and Sustainable Development Directorate: Revised Statement of Assets and Liabilities on behalf of the Territory

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
	Current Assets				
3,587	Cash and Cash Equivalents	1,888	1,855	1,822	1,789
93,599	Receivables	73,808	79,347	85,116	90,885
133	Inventories	133	133	133	133
97,319	Total Current Assets	75,829	81,335	87,071	92,807
	Non Current Assets				
1,403	Receivables	1,111	1,217	1,323	1,429
90,232	Property, Plant and Equipment	76,061	76,061	76,061	76,061
91,635	Total Non Current Assets	77,172	77,278	77,384	77,490
188,954	TOTAL ASSETS	153,001	158,613	164,455	170,297
	Current Liabilities				
95,507	Payables	26,092	31,583	37,304	43,025
104	Employee Benefits	153	158	163	168
1,039	Other Liabilities	49,092	49,097	49,102	49,107
96,650	Total Current Liabilities	75,337	80,838	86,569	92,300
	Non Current Liabilities				
222	Payables	111	222	333	444
14	Employee Benefits	3	3	3	3
1,189	Other Liabilities	1,005	1,005	1,005	1,005
1,425	Total Non Current Liabilities	1,119	1,230	1,341	1,452
98,075	TOTAL LIABILITIES	76,456	82,068	87,910	93,752
90,879	NET ASSETS	76,545	76,545	76,545	76,545
	REPRESENTED BY FUNDS EMPLOYED				
34,210	Accumulated Funds	34,048	34,048	34,048	34,048
56,669	Asset Revaluation Surplus	42,497	42,497	42,497	42,497
90,879	TOTAL FUNDS EMPLOYED	76,545	76,545	76,545	76,545

Table 64: Environment, Planning and Sustainable Development Directorate: Revised Statement of Changes in Equity on behalf of the Territory

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
	Opening Equity				
34,210	Opening Accumulated Funds	34,048	34,048	34,048	34,048
56,669	Opening Asset Revaluation Reserve	42,497	42,497	42,497	42,497
90,879	Balance at the Start of the Reporting Period	76,545	76,545	76,545	76,545
	Comprehensive Income				
0	Total Comprehensive Income	0	0	0	0
	Closing Equity				
34,210	Closing Accumulated Funds	34,048	34,048	34,048	34,048
56,669	Closing Asset Revaluation Reserve	42,497	42,497	42,497	42,497
90,879	Balance at the end of the Reporting Period	76,545	76,545	76,545	76,545

Table 65: Environment, Planning and Sustainable Development Directorate: Revised Cash Flow Statement on behalf of the Territory

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
2,367	Payment for Expenses on Behalf of the Territory	2,367	2,004	2,044	2,083
31,091	Taxes, Fees and Fines	31,276	34,201	35,289	34,875
796	Interest Received	978	1,908	2,276	1,956
15,806	Land Sales	19,771	37,724	46,291	51,724
5,004	Other	8,144	5,139	5,278	5,421
55,064	Operating Receipts	62,536	80,976	91,178	96,059
Payments					
829	Employee	829	843	853	863
105	Superannuation	105	108	111	114
1,108	Supplies and Services	1,108	714	727	739
525	Grants and Purchased Services	525	539	553	567
47,978	Transfer of Territory Receipts to the ACT Government	55,364	77,350	87,562	92,904
4,552	Other	4,638	1,455	1,405	905
55,097	Operating Payments	62,569	81,009	91,211	96,092
-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
3,620	CASH AT THE BEGINNING OF REPORTING PERIOD	1,921	1,888	1,855	1,822
3,587	CASH AT THE END OF REPORTING PERIOD	1,888	1,855	1,822	1,789

Table 66: Output Class 1: Planning Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
27,831	Controlled Recurrent Payments	27,321	25,505	26,217	25,457
2,501	User Charges	2,501	2,441	2,468	2,519
1,270	Resources Received Free of Charge	1,270	1,317	1,369	1,424
10	Other Revenue	10	10	10	10
31,612	Total Revenue	31,102	29,273	30,064	29,410
Expenses					
17,681	Employee Expenses	17,584	18,031	18,010	17,387
2,732	Superannuation Expenses	2,732	2,755	2,706	2,599
13,467	Supplies and Services	13,054	11,216	12,065	12,007
447	Depreciation and Amortisation	447	806	926	926
50	Other Expenses	50	52	53	54
34,377	Total Ordinary Expenses	33,867	32,860	33,760	32,973
-2,765	Operating Result	-2,765	-3,587	-3,696	-3,563

Table 67: Output Class 2: Environment Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
	Revenue				
58,232	Controlled Recurrent Payments	57,471	60,851	61,118	60,954
28	Taxes, Fees and Fines	28	29	29	29
6,676	User Charges	6,762	3,833	3,814	3,100
329	Interest	329	217	148	91
997	Resources Received Free of Charge	997	1,041	1,083	1,126
21,137	Other Revenue	21,137	1,144	1,109	1,601
87,399	Total Revenue	86,724	67,115	67,301	66,901
	Expenses				
31,556	Employee Expenses	31,378	31,064	31,562	31,489
4,734	Superannuation Expenses	4,734	4,627	4,612	4,526
34,350	Supplies and Services	33,767	34,529	32,882	30,808
2,540	Depreciation and Amortisation	2,540	2,560	2,550	2,614
1,963	Grants and Purchased Services	2,849	1,603	1,230	1,195
86	Cost of Goods Sold	86	86	86	86
1,692	Other Expenses	1,692	1,811	1,858	1,863
76,921	Total Ordinary Expenses	77,046	76,280	74,780	72,581
10,478	Operating Result	9,678	-9,165	-7,479	-5,680

Table 68: Output Class 3: Loose-fill Asbestos Insulation Eradication Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
	Revenue				
14,371	Controlled Recurrent Payments	14,368	6,321	16,411	13,541
53,731	Land Revenue	53,731	21,143	918	0
68,102	Total Revenue	68,099	27,464	17,329	13,541
	Gains				
2	Other Gains	2	2	2	2
2	Total Gains	2	2	2	2
68,104	Total Income	68,101	27,466	17,331	13,543
	Expenses				
6,373	Employee Expenses	6,370	2,864	2,714	2,714
633	Superannuation Expenses	633	608	577	676
8,865	Supplies and Services	8,865	4,131	1,444	1,758
36	Depreciation and Amortisation	36	36	10	10
0	Cost of Goods Sold	0	0	0	14,722
1,675	Other Expenses	1,675	1,295	1,355	8,866
45,419	Transfer Expenses	45,419	18,412	806	2,978
63,001	Total Ordinary Expenses	62,998	27,346	6,906	31,724
5,103	Operating Result	5,103	120	10,425	-18,181

Table 69: Output Class 4: Land Policy and Renewal Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
56,945	Controlled Recurrent Payments	60,393	28,131	19,571	18,377
0	User Charges	0	18,000	0	0
56,945	Total Revenue	60,393	46,131	19,571	18,377
Expenses					
8,509	Employee Expenses	10,187	10,268	9,698	9,574
1,076	Superannuation Expenses	1,254	1,265	1,247	1,175
45,300	Supplies and Services	46,172	13,795	5,801	5,636
2,432	Grants and Purchased Services	3,173	3,206	3,240	2,435
0	Cost of Goods Sold	0	13,300	0	0
39	Other Expenses	18	18	17	0
0	Transfer Expenses	0	4,700	0	0
57,356	Total Ordinary Expenses	60,804	46,552	20,003	18,820
-411	Operating Result	-411	-421	-432	-443

HEALTH DIRECTORATE

Table 70: Revised Output Classes

	Total Cost			Controlled Recurrent Payments		
	2017-18		2017-18	2017-18		2017-18
	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	865,949	2,993	868,942	117,542	2,993	120,535
Mental Health, Justice Health and Alcohol and Drug Services	187,139	-657	186,482	63,303	-657	62,646
Population Health Services	52,451	2,173	54,624	39,666	564	40,230
Cancer Services	84,955	-332	84,623	10,197	-332	9,865
Rehabilitation, Aged and Community Care	196,596	-601	195,995	82,663	-601	82,062
Total	1,387,090	3,576	1,390,666	313,371	1,967	315,338

Accountability Indicators

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

Changes to Appropriation

Table 71: Changes to appropriation – Controlled Recurrent Payments

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	313,371	295,122	289,254	286,290
2nd Appropriation				
Better care when you need it – Meningococcal W vaccines	1,443	0	0	0
Better care when you need it – More surgeries	6,372	0	0	0
Better care when you need it – New ACT Health data warehouse	1,506	-80	-80	-80
Better support when it matters – Drug and Alcohol Court establishment	74	0	0	0
Policy Decisions				
Better care when you need it – New Medical imaging equipment	0	0	0	5
Better care when you need it – Rare cancers treatment trial	0	83	63	0
Better care when you need it – Replacement of polyethylene aluminium composite panels – Centenary Hospital for Women and Children	0	0	16	32
Better support when it matters – Integrating the Winnunga Model of Care and enhancing health services in the Alexander Maconochie Centre	0	797	814	0
Budget Technical Adjustments				
2017-18 MYEFO Budget Update – Essential Vaccines	-1,609	-2,252	-2,292	-2,356
2017-18 MYEFO Budget Update – Offset	1,609	2,252	2,292	2,356
Comcare Premium Reduction	-6,921	0	0	0
Revised Funding Profile – Medical Cannabis	0	-130	0	0
Transfer – A Gender Agenda from CMTEDD to Health Directorate	167	167	166	0
Transfer – Better care when you need it – Healthy and active living from Health Directorate to CMTEDD	-844	-815	-780	-763
Transfer – Better care when you need it – More support for the Active Living Program from CMTEDD to Health Directorate	170	0	0	0
2017-18 Revised Budget (2nd Appropriation)	315,338	295,144	289,453	285,484

Table 72: Changes to appropriation – Expenses on Behalf of the Territory

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	18,593	865	887	909
FMA Section 16B Rollovers from 2016-17				
University of Canberra Public Hospital Car Park (Grant)	1,000	0	0	0
Budget Technical Adjustments				
Section 14B Transfer – University of Canberra Public Hospital Car Park (Grant)	-11,200	0	0	0
2017-18 Revised Budget (2nd Appropriation)	8,393	865	887	909

Table 73: Changes to appropriation – Capital Injections, Controlled

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	157,393	58,217	10,361	4,970
2nd Appropriation				
Better care when you need it – Replacement of polyethylene aluminium composite panels – Centenary Hospital for Women and Children	1,625	0	0	0
Policy Decisions				
Better care when you need it – New medical imaging equipment	0	500	0	0
FMA Section 16B Rollovers from 2016-17				
Better Infrastructure Fund	3,199	0	0	0
Budget Technical Adjustments				
Revised Funding Profile – Better Health Services – Upgrading and maintaining ACT Health Assets	-4,187	0	0	0
Section 14B Transfer – University of Canberra Public Hospital Car Park (Grant)	11,200	0	0	0
2017-18 Revised Budget (2nd Appropriation)	169,230	58,717	10,361	4,970

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 2016-17 financial statements and the impacts of the 2017-18 Budget Review and the *Appropriation Bill 2017-2018 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 74: Health Directorate: Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Income					
Revenue					
313,371	Controlled Recurrent Payments	315,338	295,144	289,453	285,484
1,001,509	User Charges	1,001,509	1,026,022	1,051,649	1,077,853
4,085	Grants	4,085	4,187	4,291	4,398
191	Interest	191	191	195	199
1,766	Resources Received Free of Charge	3,375	4,062	4,147	4,257
14,930	Other Revenue	14,930	15,243	15,582	15,946
1,335,852	Total Revenue	1,339,428	1,344,849	1,365,317	1,388,137
Gains					
992	Other Gains	992	1,017	1,042	1,068
992	Total Gains	992	1,017	1,042	1,068
1,336,844	Total Income	1,340,420	1,345,866	1,366,359	1,389,205
Expenses					
748,651	Employee Expenses	746,573	755,228	765,739	775,637
95,393	Superannuation Expenses	95,764	95,457	96,283	97,055
382,898	Supplies and Services	388,688	382,253	387,323	397,028
45,601	Depreciation and Amortisation	45,601	50,817	53,002	53,316
95,149	Grants and Purchased Services	94,642	97,454	101,049	103,490
12,059	Cost of Goods Sold	12,059	12,199	12,504	12,817
430	Borrowing Costs	430	436	447	447
6,909	Other Expenses	6,909	6,994	7,169	7,349
1,387,090	Total Expenses	1,390,666	1,400,838	1,423,516	1,447,139
-50,246	Operating Result	-50,246	-54,972	-57,157	-57,934
-50,246	Total Comprehensive Income	-50,246	-54,972	-57,157	-57,934

Table 75: Health Directorate: Revised Balance Sheet

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
Current Assets					
59,454	Cash and Cash Equivalents	110,431	111,643	112,855	114,067
3,019	Investments	3,029	3,029	3,029	3,029
42,742	Receivables	34,372	35,464	36,556	37,648
10,506	Inventories	9,218	9,418	9,618	9,818
6,157	Other Assets	7,239	7,339	7,439	7,539
121,878	Total Current Assets	164,289	166,893	169,497	172,101
Non Current Assets					
1,375,316	Property, Plant and Equipment	1,328,223	1,358,311	1,325,161	1,303,106
39,193	Intangible Assets	51,164	47,303	43,142	38,981
13,397	Capital Works in Progress	13,397	6,000	11,600	400
0	Other Assets	14,765	14,765	14,765	14,765
1,427,906	Total Non Current Assets	1,407,549	1,426,379	1,394,668	1,357,252
1,549,784	TOTAL ASSETS	1,571,838	1,593,272	1,564,165	1,529,353
Current Liabilities					
52,459	Payables	90,804	92,204	93,604	95,004
242,660	Employee Benefits	239,368	253,854	268,340	283,289
652	Other Liabilities	7,163	7,363	7,563	7,763
295,771	Total Current Liabilities	337,335	353,421	369,507	386,056
Non Current Liabilities					
18,922	Employee Benefits	17,619	19,222	20,825	22,428
0	Other Provisions	1,462	1,462	1,462	1,462
4,733	Other Liabilities	22,272	22,272	22,272	22,272
23,655	Total Non Current Liabilities	41,353	42,956	44,559	46,162
319,426	TOTAL LIABILITIES	378,688	396,377	414,066	432,218
1,230,358	NET ASSETS	1,193,150	1,196,895	1,150,099	1,097,135
REPRESENTED BY FUNDS EMPLOYED					
1,099,327	Accumulated Funds	1,060,525	1,064,270	1,017,474	964,510
131,031	Asset Revaluation Surplus	132,625	132,625	132,625	132,625
1,230,358	TOTAL FUNDS EMPLOYED	1,193,150	1,196,895	1,150,099	1,097,135

Table 76: Health Directorate: Revised Statement of Changes in Equity

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
	Opening Equity				
992,180	Opening Accumulated Funds	941,541	1,060,525	1,064,270	1,017,474
131,031	Opening Asset Revaluation Reserve	132,625	132,625	132,625	132,625
1,123,211	Balance at the Start of the Reporting Period	1,074,166	1,193,150	1,196,895	1,150,099
	Comprehensive Income				
-50,246	Operating Result – Including Economic Flows	-50,246	-54,972	-57,157	-57,934
-50,246	Total Comprehensive Income	-50,246	-54,972	-57,157	-57,934
0	Total Movement in Reserves	0	0	0	0
	Transactions Involving Owners Affecting Accumulated Funds				
157,393	Capital Injections	169,230	58,717	10,361	4,970
157,393	Total Transactions Involving Owners Affecting Accumulated Funds	169,230	58,717	10,361	4,970
	Closing Equity				
1,099,327	Closing Accumulated Funds	1,060,525	1,064,270	1,017,474	964,510
131,031	Closing Asset Revaluation Reserve	132,625	132,625	132,625	132,625
1,230,358	Balance at the end of the Reporting Period	1,193,150	1,196,895	1,150,099	1,097,135

Table 77: Health Directorate: Revised Cash Flow Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
313,371	Controlled Recurrent Payments	315,338	295,144	289,453	285,484
999,365	User Charges	999,365	1,023,799	1,049,392	1,075,596
4,085	Grants	4,085	4,187	4,291	4,398
191	Interest Received	191	191	195	199
72,454	Other	72,454	72,871	74,674	76,433
1,389,466	Operating Receipts	1,391,433	1,396,192	1,418,005	1,442,110
Payments					
736,739	Employee	734,661	743,417	754,036	763,471
91,190	Superannuation	91,561	91,149	91,868	92,640
384,809	Supplies and Services	388,990	382,068	388,268	397,864
95,149	Grants and Purchased Services	94,642	97,454	101,049	103,590
430	Borrowing Costs	430	452	472	472
12,059	Related to Cost of Goods Sold	12,059	12,199	12,504	12,817
57,437	Other	57,437	57,310	57,665	59,113
1,377,813	Operating Payments	1,379,780	1,384,049	1,405,862	1,429,967
11,653	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	11,653	12,143	12,143	12,143
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
167,834	Purchase of Property, Plant and Equipment	179,671	69,648	21,292	15,901
167,834	Investing Payments	179,671	69,648	21,292	15,901
-167,834	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-179,671	-69,648	-21,292	-15,901
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
157,393	Capital Injections	169,230	58,717	10,361	4,970
157,393	Financing Receipts	169,230	58,717	10,361	4,970
Payments					
0	Financing Payments	0	0	0	0
157,393	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	169,230	58,717	10,361	4,970
1,212	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	1,212	1,212	1,212	1,212
58,242	CASH AT THE BEGINNING OF REPORTING PERIOD	109,219	110,431	111,643	112,855
59,454	CASH AT THE END OF REPORTING PERIOD	110,431	111,643	112,855	114,067

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Table 78: Health Directorate: Revised Statement of Income and Expenses on behalf of the Territory

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
18,593	Payment for Expenses on Behalf of the Territory	8,393	865	887	909
1,376	Taxes, Fees and Fines	1,376	1,410	1,474	1,532
19,969	Total Revenue	9,769	2,275	2,361	2,441
19,969	Total Income	9,769	2,275	2,361	2,441
Expenses					
18,593	Grants and Purchased Services	8,393	865	887	909
1,376	Transfer Expenses	1,376	1,410	1,474	1,532
19,969	Total Expenses	9,769	2,275	2,361	2,441
0	Operating Result	0	0	0	0
0	Total Comprehensive Income	0	0	0	0

Table 79: Health Directorate: Revised Statement of Assets and Liabilities on behalf of the Territory

Budget as at 30/6/18	Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000	\$'000	\$'000	\$'000	\$'000
Current Assets				
349 Cash and Cash Equivalents	674	674	674	674
0 Receivables	51	51	51	51
349 Total Current Assets	725	725	725	725
Non Current Assets				
0 Total Non Current Assets	0	0	0	0
349 TOTAL ASSETS	725	725	725	725
Current Liabilities				
301 Payables	300	300	300	300
0 Other Liabilities	261	261	261	261
301 Total Current Liabilities	561	561	561	561
Non Current Liabilities				
0 Total Non Current Liabilities	0	0	0	0
301 TOTAL LIABILITIES	561	561	561	561
48 NET ASSETS	164	164	164	164
REPRESENTED BY FUNDS EMPLOYED				
48 Accumulated Funds	164	164	164	164
48 TOTAL FUNDS EMPLOYED	164	164	164	164

Table 80: Health Directorate: Revised Statement of Changes in Equity on behalf of the Territory

Budget as at 30/6/18	Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000	\$'000	\$'000	\$'000	\$'000
Opening Equity				
48 Opening Accumulated Funds	164	164	164	164
48 Balance at the Start of the Reporting Period	164	164	164	164
Closing Equity				
48 Closing Accumulated Funds	164	164	164	164
48 Balance at the end of the Reporting Period	164	164	164	164

Table 81: Health Directorate: Revised Cash Flow Statement on behalf of the Territory

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
18,593	Payment for Expenses on Behalf of the Territory	8,393	865	887	909
1,376	Taxes, Fees and Fines	1,376	1,410	1,474	1,532
1,859	Other	839	86	88	90
21,828	Operating Receipts	10,608	2,361	2,449	2,531
Payments					
18,593	Grants and Purchased Services	8,393	865	887	909
1,376	Transfer of Territory Receipts to the ACT Government	1,376	1,410	1,474	1,532
1,859	Other	839	86	88	90
21,828	Operating Payments	10,608	2,361	2,449	2,531
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
349	CASH AT THE BEGINNING OF REPORTING PERIOD	674	674	674	674
349	CASH AT THE END OF REPORTING PERIOD	674	674	674	674

JUSTICE AND COMMUNITY SAFETY DIRECTORATE

Table 82: Revised Output Classes

	Total Cost			Controlled Recurrent Payments		
	2017-18		2017-18	2017-18		2017-18
	Original Budget \$'000	Variation \$'000	Revised Budget \$'000	Original Budget \$'000	Variation \$'000	Revised Budget \$'000
Output Class 1:						
Justice Services						
Output 1.1 Policy Advice and Justice Programs	23,665	-347	23,318	21,965	-248	21,717
Output 1.2 Legal Services to Government	13,962	393	14,355	8,968	393	9,361
Output 1.3 Legislative Drafting and Publishing Services	5,206	18	5,224	4,348	18	4,366
Output 1.4 Public Prosecutions	14,056	1,410	15,466	13,240	1,410	14,650
Output 1.5 Protection of Rights	8,995	37	9,032	8,167	37	8,204
Total	65,884	1,511	67,395	56,688	1,610	58,298
Output Class 2:						
Corrective Services						
Output 2.1 Corrective Services	78,233	2,643	80,876	68,771	2,643	71,414
Total	78,233	2,643	80,876	68,771	2,643	71,414
Output Class 3:						
Courts and Tribunal						
Output 3.1 Courts and Tribunal	54,036	1,656	55,692	39,221	1,095	40,316
Total	54,036	1,656	55,692	39,221	1,095	40,316
Output Class 4:						
Emergency Services						
Output 4.1 Emergency Services	141,531	1,642	143,173	116,619	1,386	118,005
Total	141,531	1,642	143,173	116,619	1,386	118,005

Accountability Indicators

Table 83: Accountability Indicator Output 1.1

	2017-18 Original Targets	2017-18 Revised Targets	2017-18 Targets to be reported by CSD¹
Family Violence Statement presented to the ACT Legislative Assembly ¹	1	-	1

Note:

1. This Accountability indicator has been discontinued in Justice and Community Safety Directorate 2017-18 Supplementary Budget Papers as the Coordinator-General for Family Safety function has transferred to Community Services Directorate.

Changes to Appropriation

Table 84: Changes to appropriation – Controlled Recurrent Payments

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	281,299	282,334	287,629	290,523
2nd Appropriation				
Better support when it matters – Director of Public Prosecutions – Additional resources to confiscate criminals' assets	323	647	0	0
Better support when it matters – Drug and Alcohol Court establishment	563	0	0	0
Better support when it matters – Enhancing security at the Alexander Maconochie Centre	964	2,413	2,696	2,736
Better support when it matters – Criminal law reforms	181	366	0	0
Better support when it matters – Integrating the Winnunga Model of Care and enhancing health services in the Alexander Maconochie Centre	732	1,119	910	0
Better support when it matters – Redress for survivors of child sexual abuse in institutions	293	0	0	0
Better support when it matters – Stronger resourcing for the Government Solicitor's Office	278	563	571	579
Policy Decisions				
Better support when it matters – More paramedics	0	2,294	3,859	3,930
FMA Section 16B Rollovers from 2016-17				
ACT Corrective Services Information Management Solution	70	0	0	0
Alexander Machonochie Centre – Electronic security system	250	0	0	0
Better support when it matters – Implementation of the Moss Review Recommendations	250	0	0	0
Better support when it matters – Strengthening the Office of the Director of Public Prosecutions	82	0	0	0
Co-design process for Family Safety Hub	27	0	0	0
Eastman Retrial and Related Proceedings	1,500	0	0	0
ESA Forrest Fire Station Asbestos Removal	90	0	0	0
Fines Management Feasibility Study	44	0	0	0
Gungahlin Joint Emergency Services Centre Future Use Study	30	0	0	0
Implement Strategic Priorities	915	0	0	0
Industrial Cleaning of ESA Facilities	93	0	0	0
Jury Management System	100	0	0	0
Justice Reform Strategy	21	0	0	0
Safer Families – Safer families team	177	0	0	0
Workers' Compensation Acquittal	900	0	0	0
Budget Technical Adjustments				
Commonwealth Grants – Legal Assistance Services	296	298	302	0
Remuneration Tribunal	44	21	21	21
Remuneration Tribunal – Judiciary and Tribunal	128	159	159	159
Revised Funding Profile – Fines Management Scheme Feasibility	-194	194	0	0
Transfer – Better services in your community – More transparent government – from CMTEDD to JACS	954	864	0	0

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
Transfer – Greyhound Racing Grant Provision from JACS to CMTEDD	-1,033	0	0	0
Transfer – Office of Coordinator General Family Safety budget from JACS to CSD.	-1,344	-1,363	-1,536	-1,557
2017-18 Revised Budget (2nd Appropriation)	288,033	289,909	294,611	296,391

Table 85: Changes to appropriation – Expenses on Behalf of the Territory

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	176,464	179,372	180,500	180,326
2nd Appropriation				
Better support when it matters – Drug and Alcohol Court establishment	37	0	0	0
Retiring Judge's Entitlements	73	270	270	270
Budget Technical Adjustments				
Remuneration Tribunal – Justice Pension Scheme	-8	-8	-8	-25
2017-18 Revised Budget (2nd Appropriation)	176,566	179,634	180,762	180,571

Table 86: Changes to appropriation – Capital Injections, Controlled

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	42,302	7,694	5,900	6,124
2nd Appropriation				
Better support when it matters – Drug and Alcohol Court establishment	300	0	0	0
Better support when it matters – Integrating the Winnunga Model of Care and enhancing health services in the Alexander Maconochie Centre	2,011	2,011	0	0
Retiring Judge's entitlements	450	0	0	0
Policy Decisions				
Better support when it matters – More paramedics	0	542	0	0
FMA Section 16B Rollovers from 2016-17				
ACT Corrective Services – Accommodation fit out	793	0	0	0
ACT Corrective Services – Information Management	500	0	0	0
ACT Legislation Register Replacement	490	0	0	0
Alexander Maconochie Centre – Additional facilities	682	0	0	0
Better Infrastructure Fund	378	0	0	0
Courts Public Private Partnership (PPP)	826	0	0	0
Digital Canberra – New digital radio communication system	133	0	0	0
Emergency Services Agency Station Upgrade and Relocation – Aranda station	182	0	0	0
ESA – Station Upgrade and Relocation – Phase 2 Due Diligence	549	0	0	0
ESA Vehicle Replacement Program	256	0	0	0
Making Canberra Even Safer – Improved CCTV coverage	68	0	0	0
Reforming Emergency Services – Aero-medical services and hangar upgrade	386	0	0	0
Reforming Emergency Services – Fyshwick Fire and Rescue Station upgrade	400	0	0	0
Reforming Emergency Services – Guises Creek Rural Fire Station upgrade	105	0	0	0
Reforming Emergency Services – More ambulance services	149	0	0	0
Reforming Emergency Services – New SES station for Tuggeranong	74	0	0	0
Replacement of the Courts and Tribunal ICT Case Management System	754	0	0	0
Strengthening Emergency Services – Territory Radio Network upgrade – Phases 2 and 3	819	0	0	0
Strengthening Emergency Services Agency's Response Capability – Improving TRN & CAD replacement program	1,442	0	0	0
Victims of Crime Financial Assistance Scheme Reforms	68	0	0	0
Budget Technical Adjustments				
Revised Funding Profile – ACT Legislation Register Replacement	-600	600	0	0
Revised Funding Profile – Replacement of the Courts and Tribunal ICT Case Management System	-598	598	0	0
Revised Funding Profile – Courts Public Private Partnership	-3,500	3,500	0	0
Revised Funding Profile – ACT Corrective Services – Information Management	-1,398	1,398	0	0
2017-18 Revised Budget (2nd Appropriation)	48,021	16,343	5,900	6,124

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 2016-17 financial statements and the impacts of the 2017-18 Budget Review and the *Appropriation Bill 2017-2018 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 87: Justice and Community Safety Directorate: Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
Income					
Revenue					
281,299	Controlled Recurrent Payments	288,033	289,909	294,611	296,391
16,172	User Charges	16,172	16,393	16,796	17,290
399	Resources Received Free of Charge	399	405	413	425
10,574	Other Revenue	10,539	10,759	11,034	11,337
308,444	Total Revenue	315,143	317,466	322,854	325,443
Expenses					
186,847	Employee Expenses	190,672	193,600	196,654	198,810
27,193	Superannuation Expenses	27,483	27,802	27,903	27,872
81,765	Supplies and Services	84,885	80,195	82,670	84,389
30,416	Depreciation and Amortisation	30,416	34,267	36,092	36,092
5,982	Grants and Purchased Services	6,199	2,702	1,918	772
5,343	Borrowing Costs	5,343	12,249	12,736	12,552
2,138	Other Expenses	2,138	2,190	2,249	2,327
339,684	Total Expenses	347,136	353,005	360,222	362,814
-31,240	Operating Result	-31,993	-35,539	-37,368	-37,371
-31,240	Total Comprehensive Income	-31,993	-35,539	-37,368	-37,371

Table 88: Justice and Community Safety Directorate: Revised Balance Sheet

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
	Current Assets				
11,419	Cash and Cash Equivalents	16,156	15,118	14,076	14,031
12,842	Receivables	8,247	8,284	8,321	7,358
40,393	Capital Works in Progress	29,203	18,365	13,561	6,789
2,642	Other Assets	2,746	2,746	2,746	2,746
67,296	Total Current Assets	56,352	44,513	38,704	30,924
	Non Current Assets				
453,118	Property, Plant and Equipment	473,805	516,252	491,116	466,021
43,733	Intangible Assets	30,880	31,216	29,044	26,872
496,851	Total Non Current Assets	504,685	547,468	520,160	492,893
564,147	TOTAL ASSETS	561,037	591,981	558,864	523,817
	Current Liabilities				
9,543	Payables	6,627	6,841	7,055	7,269
1,924	Interest-Bearing Liabilities	1,924	2,197	2,381	2,747
354	Finance Leases	23	23	23	23
73,752	Employee Benefits	77,198	78,039	78,880	79,721
336	Other Provisions	424	497	570	643
620	Other Liabilities	1,418	1,418	1,418	1,418
86,529	Total Current Liabilities	87,614	89,015	90,327	91,821
	Non Current Liabilities				
106,024	Interest-Bearing Liabilities	106,024	155,343	152,962	148,248
2,545	Finance Leases	102	102	102	102
3,279	Employee Benefits	2,775	2,541	2,307	2,073
1,877	Other Provisions	2,838	2,492	2,146	1,800
113,725	Total Non Current Liabilities	111,739	160,478	157,517	152,223
200,254	TOTAL LIABILITIES	199,353	249,493	247,844	244,044
363,893	NET ASSETS	361,684	342,488	311,020	279,773
	REPRESENTED BY FUNDS EMPLOYED				
303,903	Accumulated Funds	302,137	282,941	251,473	220,226
59,990	Asset Revaluation Surplus	59,547	59,547	59,547	59,547
363,893	TOTAL FUNDS EMPLOYED	361,684	342,488	311,020	279,773

Table 89: Justice and Community Safety Directorate: Revised Statement of Changes in Equity

Budget as at 30/6/18		Revised Budget as at 30/6/18 \$'000	Estimate as at 30/6/19 \$'000	Estimate as at 30/6/20 \$'000	Estimate as at 30/6/21 \$'000
Opening Equity					
292,841	Opening Accumulated Funds	286,109	302,137	282,941	251,473
59,990	Opening Asset Revaluation Reserve	59,547	59,547	59,547	59,547
352,831	Balance at the Start of the Reporting Period	345,656	361,684	342,488	311,020
Comprehensive Income					
-31,240	Operating Result – Including Economic Flows	-31,993	-35,539	-37,368	-37,371
-31,240	Total Comprehensive Income	-31,993	-35,539	-37,368	-37,371
0	Total Movement in Reserves	0	0	0	0
Transactions Involving Owners Affecting Accumulated Funds					
42,302	Capital Injections	48,021	16,343	5,900	6,124
42,302	Total Transactions Involving Owners Affecting Accumulated Funds	48,021	16,343	5,900	6,124
Closing Equity					
303,903	Closing Accumulated Funds	302,137	282,941	251,473	220,226
59,990	Closing Asset Revaluation Reserve	59,547	59,547	59,547	59,547
363,893	Balance at the end of the Reporting Period	361,684	342,488	311,020	279,773

Table 90: Justice and Community Safety Directorate: Revised Cash Flow Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
281,299	Controlled Recurrent Payments	288,033	289,909	294,611	296,391
15,007	User Charges	15,007	15,029	15,264	15,683
24,385	Other	24,350	24,723	25,115	26,428
320,691	Operating Receipts	327,390	329,661	334,990	338,502
Payments					
186,764	Employee	190,542	192,959	196,014	198,170
27,193	Superannuation	27,483	27,802	27,903	27,872
80,956	Supplies and Services	84,076	79,381	81,855	82,869
5,982	Grants and Purchased Services	6,199	2,702	1,918	772
5,566	Borrowing Costs	5,566	12,478	12,965	12,781
15,385	Other	15,385	15,377	15,377	15,378
321,846	Operating Payments	329,251	330,699	336,032	337,842
-1,155	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	-1,861	-1,038	-1,042	660
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
18,431	Purchase of Property, Plant and Equipment	21,490	14,034	5,587	6,516
23,871	Purchase of Land and Intangibles	26,081	2,309	313	313
42,302	Investing Payments	47,571	16,343	5,900	6,829
-42,302	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-47,571	-16,343	-5,900	-6,829
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
42,302	Capital Injections	48,021	16,343	5,900	6,124
42,302	Financing Receipts	48,021	16,343	5,900	6,124
42,302	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	48,021	16,343	5,900	6,124
-1,155	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	-1,411	-1,038	-1,042	-45
12,574	CASH AT THE BEGINNING OF REPORTING PERIOD	17,567	16,156	15,118	14,076
11,419	CASH AT THE END OF REPORTING PERIOD	16,156	15,118	14,076	14,031

Financial Statements – Territorial (GGS)

Table 91: Justice and Community Safety Directorate: Revised Statement of Income and Expenses on behalf of the Territory

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
Revenue					
176,464	Payment for Expenses on Behalf of the Territory	176,566	179,634	180,762	180,571
5,326	Taxes, Fees and Fines	5,333	5,454	5,591	5,732
2,686	Other Revenue	2,686	2,671	2,659	2,726
184,476	Total Revenue	184,585	187,759	189,012	189,029
184,476	Total Income	184,585	187,759	189,012	189,029
Expenses					
1,291	Employee Expenses	1,356	1,553	1,553	1,553
167,570	Supplies and Services	167,607	170,305	171,257	170,841
2,460	Depreciation and Amortisation	2,460	2,736	2,791	2,791
7,603	Grants and Purchased Services	7,603	7,776	7,952	8,177
514	Other Expenses	514	514	514	514
7,498	Transfer Expenses	7,505	7,611	7,736	7,944
186,936	Total Expenses	187,045	190,495	191,803	191,820
-2,460	Operating Result	-2,460	-2,736	-2,791	-2,791
Other Comprehensive Income					
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>					
0	Total Other Comprehensive Income	0	0	0	0
-2,460	Total Comprehensive Income	-2,460	-2,736	-2,791	-2,791

Table 92: Justice and Community Safety Directorate: Revised Statement of Assets and Liabilities on behalf of the Territory

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
Current Assets					
153	Cash and Cash Equivalents	168	168	168	168
3,604	Receivables	3,892	3,892	3,892	3,892
0	Capital Works in Progress	1,350	344	344	344
3,757	Total Current Assets	5,410	4,404	4,404	4,404
Non Current Assets					
71,048	Property, Plant and Equipment	71,205	70,729	68,216	65,710
1,267	Capital Works in Progress	0	0	0	0
72,315	Total Non Current Assets	71,205	70,729	68,216	65,710
76,072	TOTAL ASSETS	76,615	75,133	72,620	70,114
Current Liabilities					
210	Payables	220	220	220	220
3	Employee Benefits	8	8	8	8
2,936	Other Liabilities	3,222	3,222	3,222	3,222
3,149	Total Current Liabilities	3,450	3,450	3,450	3,450
Non Current Liabilities					
0	Total Non Current Liabilities	0	0	0	0
3,149	TOTAL LIABILITIES	3,450	3,450	3,450	3,450
72,923	NET ASSETS	73,165	71,683	69,170	66,664
REPRESENTED BY FUNDS EMPLOYED					
49,214	Accumulated Funds	49,456	47,974	45,461	42,955
23,709	Asset Revaluation Surplus	23,709	23,709	23,709	23,709
72,923	TOTAL FUNDS EMPLOYED	73,165	71,683	69,170	66,664

Table 93: Justice and Community Safety Directorate: Revised Statement of Changes in Equity on behalf of the Territory

Budget as at 30/6/18		Revised Budget as at 30/6/18 \$'000	Estimate as at 30/6/19 \$'000	Estimate as at 30/6/20 \$'000	Estimate as at 30/6/21 \$'000
Opening Equity					
50,404	Opening Accumulated Funds	50,646	49,456	47,974	45,461
23,709	Opening Asset Revaluation Reserve	23,709	23,709	23,709	23,709
74,113	Balance at the Start of the Reporting Period	74,355	73,165	71,683	69,170
Comprehensive Income					
-2,460	Operating Result – Including Economic Flows	-2,460	-2,736	-2,791	-2,791
-2,460	Total Comprehensive Income	-2,460	-2,736	-2,791	-2,791
0	Total Movement in Reserves	0	0	0	0
Transactions Involving Owners Affecting Accumulated Funds					
1,270	Capital Injections	1,270	1,254	278	285
1,270	Total Transactions Involving Owners Affecting Accumulated Funds	1,270	1,254	278	285
Closing Equity					
49,214	Closing Accumulated Funds	49,456	47,974	45,461	42,955
23,709	Closing Asset Revaluation Reserve	23,709	23,709	23,709	23,709
72,923	Balance at the end of the Reporting Period	73,165	71,683	69,170	66,664

Table 94: Justice and Community Safety Directorate: Revised Cash Flow Statement on behalf of the Territory

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
176,464	Payment for Expenses on Behalf of the Territory	176,566	179,634	180,762	180,571
5,126	Taxes, Fees and Fines	5,133	5,254	5,391	5,532
3,260	Other	3,260	3,245	3,233	3,300
184,850	Operating Receipts	184,959	188,133	189,386	189,403
Payments					
1,291	Employee	1,356	1,553	1,553	1,553
167,570	Supplies and Services	167,607	170,305	171,257	170,841
7,603	Grants and Purchased Services	7,603	7,776	7,952	8,177
7,812	Transfer of Territory Receipts to the ACT Government	7,819	7,925	8,050	8,258
574	Other	574	574	574	574
184,850	Operating Payments	184,959	188,133	189,386	189,403
0	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	0	0	0	0
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
1,270	Purchase of Property, Plant and Equipment	1,270	1,254	278	285
1,270	Investing Payments	1,270	1,254	278	285
-1,270	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-1,270	-1,254	-278	-285
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
1,270	Capital Injections	1,270	1,254	278	285
1,270	Financing Receipts	1,270	1,254	278	285
1,270	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	1,270	1,254	278	285
0	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	0	0	0	0
153	CASH AT THE BEGINNING OF REPORTING PERIOD	168	168	168	168
153	CASH AT THE END OF REPORTING PERIOD	168	168	168	168

Table 95: Output Class 1: Justice Services Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
56,688	Controlled Recurrent Payments	58,298	50,895	49,593	49,143
4,445	User Charges	4,445	4,488	4,609	4,739
1,192	Other Revenue	1,093	1,111	1,144	1,159
62,325	Total Revenue	63,836	56,494	55,346	55,041
Expenses					
34,465	Employee Expenses	34,817	34,817	34,515	34,998
5,452	Superannuation Expenses	5,510	5,501	5,407	5,416
17,129	Supplies and Services	18,013	14,158	14,197	14,548
2,915	Depreciation and Amortisation	2,915	3,156	3,156	3,156
5,891	Grants and Purchased Services	6,108	2,612	1,828	680
12	Borrowing Costs	12	12	12	12
20	Other Expenses	20	78	80	83
65,884	Total Ordinary Expenses	67,395	60,334	59,195	58,893
-3,559	Operating Result	-3,559	-3,840	-3,849	-3,852

Table 96: Output Class 2: Corrective Services Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
68,771	Controlled Recurrent Payments	71,414	71,940	73,239	73,403
56	Other Revenue	56	58	59	61
68,827	Total Revenue	71,470	71,998	73,298	73,464
Expenses					
46,321	Employee Expenses	47,728	49,053	49,786	49,762
5,354	Superannuation Expenses	5,519	5,652	5,662	5,582
17,388	Supplies and Services	18,459	17,530	18,090	18,358
9,080	Depreciation and Amortisation	9,080	9,572	10,732	10,732
90	Grants and Purchased Services	90	89	89	91
78,233	Total Ordinary Expenses	80,876	81,896	84,359	84,525
-9,406	Operating Result	-9,406	-9,898	-11,061	-11,061

Table 97: Output Class 3: Courts and Tribunal Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
	Revenue				
39,221	Controlled Recurrent Payments	40,316	47,979	49,453	49,903
960	User Charges	960	984	1,014	1,044
399	Resources Received Free of Charge	399	405	413	425
6,989	Other Revenue	7,053	7,235	7,440	7,654
47,569	Total Revenue	48,728	56,603	58,320	59,026
47,569	Total Income	48,728	56,603	58,320	59,026
	Expenses				
23,848	Employee Expenses	24,892	24,205	24,443	24,830
3,066	Superannuation Expenses	3,104	3,002	3,007	3,028
16,295	Supplies and Services	16,869	18,562	19,550	20,033
5,539	Depreciation and Amortisation	5,539	7,882	8,238	8,238
5,288	Borrowing Costs	5,288	12,194	12,680	12,495
54,036	Total Ordinary Expenses	55,692	65,845	67,918	68,624
-6,467	Operating Result	-6,964	-9,242	-9,598	-9,598

Table 98: Output Class 4: Emergency Services Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
116,619	Controlled Recurrent Payments	118,005	119,095	122,326	123,942
10,767	User Charges	10,767	10,921	11,173	11,507
2,337	Other Revenue	2,337	2,355	2,391	2,463
129,723	Total Revenue	131,109	132,371	135,890	137,912
Expenses					
82,213	Employee Expenses	83,235	85,525	87,910	89,220
13,321	Superannuation Expenses	13,350	13,647	13,827	13,846
30,953	Supplies and Services	31,544	29,945	30,833	31,450
12,882	Depreciation and Amortisation	12,882	13,657	13,966	13,966
1	Grants and Purchased Services	1	1	1	1
43	Borrowing Costs	43	43	44	45
2,118	Other Expenses	2,118	2,112	2,169	2,244
141,531	Total Ordinary Expenses	143,173	144,930	148,750	150,772
-11,808	Operating Result	-12,064	-12,559	-12,860	-12,860

LEGAL AID COMMISSION (ACT)

Table 99: Revised Output Class

	Total Cost			Controlled Recurrent Payments		
	2017-18		2017-18	2017-18		2017-18
	Original Budget \$'000	Variation \$'000	Revised Budget \$'000	Original Budget \$'000	Variation \$'000	Revised Budget \$'000
Output Class 1:						
Legal Aid Services						
Legal Aid Services Provided to the Community	15,196	407	15,603	13,656	407	14,063
Total	15,196	407	15,603	13,656	407	14,063

Accountability Indicators

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

Changes to Appropriation

Table 100: Changes to appropriation – Controlled Recurrent Payments

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	13,656	11,867	11,477	6,626
2nd Appropriation				
Better support when it matters – Drug and Alcohol Court establishment	37	0	0	0
FMA Section 16B Rollovers from 2016-17				
Eastman Retrial and Related Proceedings	400	0	0	0
Budget Technical Adjustments				
Comcare Premium Reduction	-30	0	0	0
2017-18 Revised Budget (2nd Appropriation)	14,063	11,867	11,477	6,626

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 2016-17 financial statements and the impacts of the 2017-18 Budget Review and the *Appropriation Bill 2017-2018 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 101: Legal Aid Commission (ACT): Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
Income					
Revenue					
13,656	Controlled Recurrent Payments	14,063	11,867	11,477	6,626
223	User Charges	223	228	234	240
673	Grants	673	673	673	673
158	Interest	158	153	146	149
66	Other Revenue	66	68	70	73
14,776	Total Revenue	15,183	12,989	12,600	7,761
Expenses					
7,016	Employee Expenses	7,016	7,345	7,062	3,870
1,196	Superannuation Expenses	1,200	1,187	1,180	649
6,544	Supplies and Services	6,947	4,541	4,432	3,388
385	Depreciation and Amortisation	385	375	370	370
26	Borrowing Costs	26	27	29	30
29	Other Expenses	29	32	32	30
15,196	Total Expenses	15,603	13,507	13,105	8,337
-420	Operating Result	-420	-518	-505	-576
-420	Total Comprehensive Income	-420	-518	-505	-576

Table 102: Legal Aid Commission (ACT): Revised Balance Sheet

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
	Current Assets				
3,947	Cash and Cash Equivalents	4,294	4,048	3,770	3,423
241	Receivables	181	181	181	181
98	Other Assets	233	233	233	233
4,286	Total Current Assets	4,708	4,462	4,184	3,837
	Non Current Assets				
1,435	Property, Plant and Equipment	1,436	1,111	791	471
1,435	Total Non Current Assets	1,436	1,111	791	471
5,721	TOTAL ASSETS	6,144	5,573	4,975	4,308
	Current Liabilities				
315	Payables	608	608	608	608
1,468	Employee Benefits	1,443	1,539	1,635	1,732
230	Other Provisions	285	285	285	285
122	Other Liabilities	227	227	227	227
2,135	Total Current Liabilities	2,563	2,659	2,755	2,852
	Non Current Liabilities				
663	Payables	663	572	439	306
210	Employee Benefits	178	183	188	193
544	Other Provisions	529	556	585	615
290	Other Liabilities	291	201	111	21
1,707	Total Non Current Liabilities	1,661	1,512	1,323	1,135
3,842	TOTAL LIABILITIES	4,224	4,171	4,078	3,987
1,879	NET ASSETS	1,920	1,402	897	321
	REPRESENTED BY FUNDS EMPLOYED				
1,879	Accumulated Funds	1,920	1,402	897	321
1,879	TOTAL FUNDS EMPLOYED	1,920	1,402	897	321

Table 103: Legal Aid Commission (ACT): Revised Statement of Changes in Equity

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
	Opening Equity				
2,299	Opening Accumulated Funds	2,340	1,920	1,402	897
2,299	Balance at the Start of the Reporting Period	2,340	1,920	1,402	897
	Comprehensive Income				
-420	Operating Result – Including Economic Flows	-420	-518	-505	-576
-420	Total Comprehensive Income	-420	-518	-505	-576
	Closing Equity				
1,879	Closing Accumulated Funds	1,920	1,402	897	321
1,879	Balance at the end of the Reporting Period	1,920	1,402	897	321

Table 104: Legal Aid Commission (ACT): Revised Cash Flow Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
13,656	Controlled Recurrent Payments	14,063	11,867	11,477	6,626
193	User Charges	193	198	204	210
673	Grants	673	673	673	673
158	Interest Received	158	153	146	149
576	Other	576	578	580	583
15,256	Operating Receipts	15,663	13,469	13,080	8,241
Payments					
6,917	Employee	6,915	7,244	6,961	3,768
1,196	Superannuation	1,200	1,187	1,180	649
6,704	Supplies and Services	7,107	4,724	4,657	3,611
510	Other	510	510	510	510
15,327	Operating Payments	15,732	13,665	13,308	8,538
-71	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	-69	-196	-228	-297
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
50	Purchase of Property, Plant and Equipment	50	50	50	50
50	Investing Payments	50	50	50	50
-50	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-50	-50	-50	-50
0	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	0	0	0	0
-121	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	-119	-246	-278	-347
4,068	CASH AT THE BEGINNING OF REPORTING PERIOD	4,413	4,294	4,048	3,770
3,947	CASH AT THE END OF REPORTING PERIOD	4,294	4,048	3,770	3,423

Accountability Indicators

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

Changes to Appropriation

Table 105: Changes to appropriation – Controlled Recurrent Payments

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	8,900	9,220	9,426	9,630
Budget Technical Adjustments				
Transfer – Controlled Recurrent Payment to Capital Injection – Artworks	-30	-30	-30	-30
Transfer – Expenses on Behalf of the Territory to Controlled Recurrent Payments	220	220	220	220
2017-18 Revised Budget (2nd Appropriation)	9,090	9,410	9,616	9,820

Table 106: Changes to appropriation – Expenses on Behalf of the Territory

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	9,923	10,120	10,287	10,419
2017-18 Budget Technical Adjustments				
Transfer – Expenses on Behalf of the Territory to Controlled Recurrent Payments	-220	-220	-220	-220
2017-18 Revised Budget (2nd Appropriation)	9,703	9,900	10,067	10,199

Table 107: Changes to appropriation – Capital Injections, Controlled

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	5	5	5	5
FMA Section 16B Rollovers from 2016-17				
Procedure Document Production System	122	0	0	0
Update and Expansion of Audio System	44	0	0	0
Budget Technical Adjustments				
S14B Transfer – Controlled Recurrent Payment to Capital Injection (Permanent Transfer) – Artworks	30	30	30	30
2017-18 Revised Budget (2nd Appropriation)	201	35	35	35

Table 108: Changes to appropriation – Capital Injections, Territorial

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	144	108	278	285
2nd Appropriation				
Building a better city – Legislative Assembly building works	390	0	0	0
FMA Section 16B Rollovers from 2016-17				
Better Infrastructure Fund	250	0	0	0
2017-18 Revised Budget (2nd Appropriation)	784	108	278	285

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 2016-17 financial statements and the impacts of the 2017-18 Budget Review and the *Appropriation (Office of the Legislative Assembly) Bill 2017-2018 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 109: Office of the Legislative Assembly: Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Income					
Revenue					
8,900	Controlled Recurrent Payments	9,090	9,410	9,616	9,820
2	Interest	2	2	2	2
38	Distribution from Investments with the Territory Banking Account	38	38	38	39
704	Resources Received Free of Charge	704	704	704	704
44	Other Revenue	44	44	44	45
9,688	Total Revenue	9,878	10,198	10,404	10,610
Expenses					
5,230	Employee Expenses	5,230	5,481	5,548	5,625
844	Superannuation Expenses	844	880	919	964
3,648	Supplies and Services	3,838	3,870	3,970	4,060
326	Depreciation and Amortisation	326	359	359	359
7	Other Expenses	7	8	8	8
10,055	Total Expenses	10,245	10,598	10,804	11,016
-367	Operating Result	-367	-400	-400	-406
Other Comprehensive Income					
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>					
46	Other Movements	46	178	169	169
46	Total Other Comprehensive Income	46	178	169	169
-321	Total Comprehensive Income	-321	-222	-231	-237

Table 110: Office of the Legislative Assembly: Revised Balance Sheet

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
	Current Assets				
232	Cash and Cash Equivalents	85	85	85	85
1,214	Investments	1,937	1,965	1,954	1,943
78	Receivables	72	69	66	63
473	Capital Works in Progress	0	0	0	0
70	Other Assets	90	87	84	81
2,067	Total Current Assets	2,184	2,206	2,189	2,172
	Non Current Assets				
2,616	Property, Plant and Equipment	3,150	3,138	3,105	3,072
662	Intangible Assets	497	397	297	197
0	Capital Works in Progress	280	280	280	280
3,278	Total Non Current Assets	3,927	3,815	3,682	3,549
5,345	TOTAL ASSETS	6,111	6,021	5,871	5,721
	Current Liabilities				
341	Payables	478	388	277	166
1,570	Employee Benefits	1,648	1,603	1,473	1,349
112	Other Liabilities	0	0	0	0
2,023	Total Current Liabilities	2,126	1,991	1,750	1,515
	Non Current Liabilities				
277	Employee Benefits	263	495	782	1,069
277	Total Non Current Liabilities	263	495	782	1,069
2,300	TOTAL LIABILITIES	2,389	2,486	2,532	2,584
3,045	NET ASSETS	3,722	3,535	3,339	3,137
	REPRESENTED BY FUNDS EMPLOYED				
2,113	Accumulated Funds	2,476	2,289	2,093	1,891
932	Asset Revaluation Surplus	1,246	1,246	1,246	1,246
3,045	TOTAL FUNDS EMPLOYED	3,722	3,535	3,339	3,137

Table 111: Office of the Legislative Assembly: Revised Statement of Changes in Equity

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
Opening Equity					
2,429	Opening Accumulated Funds	2,596	2,476	2,289	2,093
932	Opening Asset Revaluation Reserve	1,246	1,246	1,246	1,246
3,361	Balance at the Start of the Reporting Period	3,842	3,722	3,535	3,339
Comprehensive Income					
46	Post Audit Adjustments	46	178	169	169
-367	Operating Result – Including Economic Flows	-367	-400	-400	-406
-321	Total Comprehensive Income	-321	-222	-231	-237
Transactions Involving Owners Affecting Accumulated Funds					
5	Capital Injections	201	35	35	35
5	Total Transactions Involving Owners Affecting Accumulated Funds	201	35	35	35
Closing Equity					
2,113	Closing Accumulated Funds	2,476	2,289	2,093	1,891
932	Closing Asset Revaluation Reserve	1,246	1,246	1,246	1,246
3,045	Balance at the end of the Reporting Period	3,722	3,535	3,339	3,137

Table 112: Office of the Legislative Assembly: Revised Cash Flow Statement

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
8,900	Controlled Recurrent Payments	9,090	9,410	9,616	9,820
2	Interest Received	2	2	2	2
38	Distribution from Investments with the Territory Banking Account	38	38	38	39
288	Other	288	288	288	289
9,228	Operating Receipts	9,418	9,738	9,944	10,150
Payments					
4,882	Employee	4,882	5,142	5,242	5,313
786	Superannuation	786	813	819	864
3,459	Supplies and Services	3,649	3,681	3,781	3,871
230	Other	230	231	231	231
9,357	Operating Payments	9,547	9,867	10,073	10,279
-129	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	-129	-129	-129	-129
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
1,844	Proceeds from Sale/Maturity of Investments	1,844	1,874	1,874	1,874
1,844	Investing Receipts	1,844	1,874	1,874	1,874
Payments					
75	Purchase of Property, Plant and Equipment	271	105	105	105
1,645	Purchase of Investments	1,645	1,675	1,675	1,675
1,720	Investing Payments	1,916	1,780	1,780	1,780
124	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-72	94	94	94
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
5	Capital Injections	201	35	35	35
5	Financing Receipts	201	35	35	35
Payments					
0	Financing Payments	0	0	0	0
5	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	201	35	35	35
0	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	0	0	0	0
232	CASH AT THE BEGINNING OF REPORTING PERIOD	85	85	85	85
232	CASH AT THE END OF REPORTING PERIOD	85	85	85	85

Financial Statements – Territorial (GGS)

Table 113: Office of the Legislative Assembly: Revised Statement of Income and Expenses on behalf of the Territory

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
Revenue					
9,923	Payment for Expenses on Behalf of the Territory	9,703	9,900	10,067	10,199
441	Resources Received Free of Charge	441	441	441	441
10,364	Total Revenue	10,144	10,341	10,508	10,640
10,364	Total Income	10,144	10,341	10,508	10,640
Expenses					
9,170	Employee Expenses	8,950	9,133	9,289	9,402
979	Superannuation Expenses	979	993	1,004	1,013
460	Supplies and Services	460	460	460	472
1,084	Depreciation and Amortisation	1,084	1,180	1,180	1,180
11,693	Total Expenses	11,473	11,766	11,933	12,067
-1,329	Operating Result	-1,329	-1,425	-1,425	-1,427
Other Comprehensive Income					
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>					
0	Total Other Comprehensive Income	0	0	0	0
-1,329	Total Comprehensive Income	-1,329	-1,425	-1,425	-1,427

Table 114: Office of the Legislative Assembly: Revised Statement of Assets and Liabilities on behalf of the Territory

Budget as at 30/6/18		Revised Budget as at 30/6/18 \$'000	Estimate as at 30/6/19 \$'000	Estimate as at 30/6/20 \$'000	Estimate as at 30/6/21 \$'000
Current Assets					
436	Cash and Cash Equivalents	137	163	189	215
41	Receivables	6	7	8	9
477	Total Current Assets	143	170	197	224
Non Current Assets					
32,670	Property, Plant and Equipment	28,040	26,878	25,886	24,901
32,670	Total Non Current Assets	28,040	26,878	25,886	24,901
33,147	TOTAL ASSETS	28,183	27,048	26,083	25,125
Current Liabilities					
39	Payables	84	84	84	84
815	Employee Benefits	518	699	880	1,063
854	Total Current Liabilities	602	783	964	1,147
Non Current Liabilities					
9	Employee Benefits	1	2	3	4
9	Total Non Current Liabilities	1	2	3	4
863	TOTAL LIABILITIES	603	785	967	1,151
32,284	NET ASSETS	27,580	26,263	25,116	23,974
REPRESENTED BY FUNDS EMPLOYED					
14,076	Accumulated Funds	14,662	13,345	12,198	11,056
18,208	Asset Revaluation Surplus	12,918	12,918	12,918	12,918
32,284	TOTAL FUNDS EMPLOYED	27,580	26,263	25,116	23,974

Table 115: Office of the Legislative Assembly: Revised Statement of Changes in Equity on behalf of the Territory

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
	Opening Equity				
15,261	Opening Accumulated Funds	15,207	14,662	13,345	12,198
18,208	Opening Asset Revaluation Reserve	12,918	12,918	12,918	12,918
33,469	Balance at the Start of the Reporting Period	28,125	27,580	26,263	25,116
	Comprehensive Income				
-1,329	Operating Result – Including Economic Flows	-1,329	-1,425	-1,425	-1,427
-1,329	Total Comprehensive Income	-1,329	-1,425	-1,425	-1,427
0	Total Movement in Reserves	0	0	0	0
	Transactions Involving Owners Affecting Accumulated Funds				
144	Capital Injections	784	108	278	285
144	Total Transactions Involving Owners Affecting Accumulated Funds	784	108	278	285
	Closing Equity				
14,076	Closing Accumulated Funds	14,662	13,345	12,198	11,056
18,208	Closing Asset Revaluation Reserve	12,918	12,918	12,918	12,918
32,284	Balance at the end of the Reporting Period	27,580	26,263	25,116	23,974

Table 116: Office of the Legislative Assembly: Revised Cash Flow Statement on behalf of the Territory

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
9,923	Payment for Expenses on Behalf of the Territory	9,703	9,900	10,067	10,199
30	Other	30	30	30	30
9,953	Operating Receipts	9,733	9,930	10,097	10,229
Payments					
9,229	Employee	9,009	9,271	9,438	9,549
588	Superannuation	588	593	593	602
35	Supplies and Services	35	35	35	47
5	Other	5	5	5	5
9,857	Operating Payments	9,637	9,904	10,071	10,203
96	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	96	26	26	26
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
0	Investing Receipts	0	0	0	0
Payments					
144	Purchase of Property, Plant and Equipment	784	108	278	285
144	Investing Payments	784	108	278	285
-144	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-784	-108	-278	-285
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
144	Capital Injections	784	108	278	285
144	Financing Receipts	784	108	278	285
Payments					
0	Financing Payments	0	0	0	0
144	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	784	108	278	285
96	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	96	26	26	26
340	CASH AT THE BEGINNING OF REPORTING PERIOD	41	137	163	189
436	CASH AT THE END OF REPORTING PERIOD	137	163	189	215

TRANSPORT CANBERRA AND CITY SERVICES DIRECTORATE

Table 117: Revised Output Classes

	Total Cost			Controlled Recurrent Payments		
	2017-18		2017-18	2017-18		2017-18
	Original Budget \$'000	Variation \$'000	Revised Budget \$'000	Original Budget \$'000	Variation \$'000	Revised Budget \$'000
Output Class 1:						
Transport Canberra						
Transport Canberra	146,873	126	146,999	143,281	362	143,643
Total	146,873	126	146,999	143,281	362	143,643
Output Class 2:						
City Services						
Roads and Infrastructure	198,671	12,152	210,823	75,559	192	75,751
Library Services	18,204	-1,241	16,963	13,815	-75	13,740
Waste and Recycling	49,499	16,606	66,105	33,974	431	34,405
City Maintenance and Services	100,379	233	100,612	68,237	72	68,309
Capital Linen Service	16,354	-412	15,942	0	0	0
Total	383,107	27,338	410,445	191,585	620	192,205

Accountability Indicators

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

Changes to Appropriation

Table 118: Changes to appropriation – Controlled Recurrent Payments

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	334,866	360,302	370,908	400,042
2nd Appropriation				
Building a better city – Faster rail between Canberra and Sydney	700	300	0	0
Policy Decisions				
Building a better city – Nara Peace Park landscaping	0	0	0	0
Building a better city – New bus depot at Woden	0	256	1,794	1,827
FMA Section 16B Rollovers from 2016-17				
Better Public Transport – Active Travel for schools and shopping centres	292	0	0	0
Better Public Transport – Improved delivery of ACTION services	50	0	0	0
Better Services – Improved asset management	300	0	0	0
Improved Waste Resource Recovery	459	0	0	0
Improving Our Suburbs – Local shopping centre upgrades	321	0	0	0
Transport for Canberra – Improved community transport coordination	110	0	0	0
Technical Adjustments				
2017-18 MYEFO Budget Update – Investment – Road component – Recurrent	0	0	0	-2,352
Comcare Premium Reduction	-279	0	0	0
Revised Funding Profile – Better Public Transport – Trial of electric buses	-421	421	0	0
Revised Funding Profile – Better Services – Improved asset management	-550	850	250	-550
Revised indexation parameters	0	70	70	70
Revised indexation parameters – ACTION	0	23	23	23
2017-18 Revised Budget (2nd Appropriation)	335,848	362,222	373,045	399,060

Table 119: Changes to appropriation – Capital Injections, Controlled

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
2017-18 Budget	238,235	555,532	76,550	57,522
2nd Appropriation				
Building a better city – New bus depot at Woden	4,000	21,000	0	0
FMA Section 16B Rollovers from 2016-17				
ACT Travel Time Information	56	0	0	0
ACTION – Better Public Transport – Bus Fleet upgrades	4,083	0	0	0
ACTION – Bus Replacement Program	2,371	0	0	0
ACTION – Replace underground storage tanks	138	0	0	0
Better Infrastructure Fund	4,623	0	0	0
Better Public Transport – Active travel for schools and shopping centres	1,415	0	0	0
Better Public Transport – Integrated bus and light rail ticketing – One Ticket, One Fare, One Network	307	0	0	0
Better Public Transport for Tuggeranong – Park and ride facility for Wanniasa	23	0	0	0
Better Public Transport for Woden and Weston Creek – New Woden bus depot	700	0	0	0
Better Roads for Belconnen – Aikman Drive duplication	1,361	0	0	0
Better Roads for Canberra – Stronger bridges to transport freight	1,258	0	0	0
Better Roads for Gungahlin – Gundaroo Drive duplication – Stage 1	5,459	0	0	0
Better Roads for Gungahlin – Horse Park Drive duplication (Mulligans Flat Road to the Federal Highway)	1,883	0	0	0
Better Roads for Tuggeranong – Ashley Drive duplication – Stage 2	3,585	0	0	0
Better Roads for Tuggeranong – Ashley Drive duplication (Ellerston Avenue to Johnson Drive)	30	0	0	0
Better Roads for Weston Creek – Cotter Road duplication (Tuggeranong Parkway to Yarralumla Creek)	1,139	0	0	0
Better Roads for Woden – Intersection safety upgrades	535	0	0	0
Better Services – Improving libraries – Self service check out and improved access	47	0	0	0
Civic to Gungahlin Corridor Improvements	3,176	0	0	0
Commonwealth Grants – Black Spot Program NP	1,409	0	0	0
Commonwealth Grants – Roads to Recovery Program NP	-35	0	0	0
Domestic Animal Services Incident Management System	4	0	0	0
Enhancement of library collections	-10	0	0	0
Essential waste management infrastructure	2,368	0	0	0
Improving Our Suburbs – Green bins pilot program	-153	0	0	0
Light Rail Stage 1 – Procurement and delivery	2,531	0	0	0
Local shopping centre upgrades program	4	0	0	0
Mugga 2 Quarry – Remediation	130	0	0	0
Mugga Lane – Rehabilitation of old landfill cells	335	0	0	0
Mugga Lane – Replace damaged septic system	10	0	0	0
Town and District Park Upgrades	17	0	0	0
Transfer – Facilities Improvement Program 2016-17 – from CMTEDD to TCCS	153	0	0	0
Transfer – Water System Upgrade Program 2016-17 – from CMTEDD to TCCS	328	0	0	0

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
Transport for Canberra – Business system upgrade	68	0	0	0
Transport for Canberra – Majura Parkway	-9,682	0	0	0
Transport for Canberra – Real time passenger information system	60	0	0	0
Urban Renewal Program – Acton – Sullivans Creek cycle path upgrades	17	0	0	0
Urban Renewal Program – Erindale Group Centre – Gartside Street (south) development – Stage 1	416	0	0	0
Urban Renewal Program – Oaks Estate river corridor heritage walk improvements – Stage 1	30	0	0	0
Urban Renewal Program – Phillip trade service area parking management	-17	0	0	0
Urban Renewal Program – Tuggeranong – Anketell Street (north) upgrade – Stage 1	237	0	0	0
Urban Renewal Program – Tuggeranong Valley and Kaleen age friendly facilities	17	0	0	0
Urban Renewal Program – Weston Group Centre – Brierly Street and Trenergy Square upgrades	340	0	0	0
West Belconnen Resource Management Centre Rehabilitation of Landfill Cells	-27	0	0	0
Policy Decisions				
Building a better city – Nara Peace Park landscaping	60	148	0	0
Offsetting Initiative – Building a better city – Nara Peace Park landscaping	-60	-148	0	0
Technical Adjustments				
2017-18 MYEFO Budget Update – Black spot projects	242	0	-242	0
2017-18 MYEFO Budget Update – Bridges renewal programme	-529	-289	96	-6
2017-18 MYEFO Budget Update – Heavy vehicle safety and productivity	-284	-369	740	15
2017-18 MYEFO Budget Update – National rail program	0	0	3,336	6,672
Revised Funding Profile – Better Infrastructure Fund	-2,400	2,400	0	0
Revised Funding Profile – Better Roads for Belconnen – Aikman Drive duplication	-1,500	1,500	0	0
Revised Funding Profile – Better Roads for Canberra – Stronger bridges to transport freight	-1,200	1,200	0	0
Revised Funding Profile – Better Roads for Gungahlin – Gundaroo Drive duplication – Stage 1	-2,000	2,000	0	0
Revised Funding Profile – Better Roads for Gungahlin – Horse Park Drive duplication (Mulligans Flat Road to the Federal Highway)	-5,000	5,000	0	0
Revised Funding Profile – Better Roads for Weston Creek – Cotter Road duplication (Tuggeranong Parkway to Yarralumla Creek)	9,000	-9,000	0	0
Revised Funding Profile – Better services – Improved asset management	-500	500	0	0
Revised Funding Profile – Better Services – Improving libraries – self service check out and improved access	-1,600	1,600	0	0
Revised Funding Profile – Better services in your community – Expanding the Domestic Animal Shelter	-250	250	0	0
Revised Funding Profile – Better services in your community – Future Bus Network	-6,000	6,000	0	0

	2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
Revised Funding Profile – Better services in your community – Integrated bus and light rail ticketing – One Ticket, One Fare, One Network	-2,100	2,100	0	0
Revised Funding Profile – Building a better city – Gundaroo Drive Duplication – Stage 2	-1,000	1,000	0	0
Revised Funding Profile – Building a better city – Monaro Highway upgrade	200	-200	0	0
Revised Funding Profile – Building a better city – Pialligo Avenue duplication	200	-200	0	0
Revised Funding Profile – Building a better city – Rehabilitating landfill sites	3,914	0	-3,914	0
Revised Funding Profile – Building a better city – Upgrading stormwater infrastructure on Flemington Road	-100	100	0	0
Revised Funding Profile – Essential waste management infrastructure	3,000	-3,000	0	0
Revised Funding Profile – Light Rail Stage 1 – Procurement and delivery	-4,000	4,000	0	0
Revised Funding Profile – Narrabundah Ballpark Upgrade – Best little ballpark in Australia	-2,506	2,506	0	0
Section 17 Transfer – Commonwealth Grants – Bridges Renewal Programme	293	0	0	0
Section 17 Transfer – Commonwealth Grants – Roads to Recovery	1,534	0	0	0
2017-18 Revised Budget (2nd Appropriation)	260,388	593,630	76,566	64,203

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 2016-17 financial statements and the impacts of the 2017-18 Budget Review and the *Appropriation Bill 2017-2018 (No. 2)*.

Financial Statements – Controlled (GGS)

Table 120: Transport Canberra and City Services Directorate: Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
Income					
Revenue					
334,866	Controlled Recurrent Payments	335,848	362,222	373,045	399,060
5,005	Taxes, Fees and Fines	6,186	6,278	6,463	6,464
29,751	User Charges	22,752	23,870	25,174	26,392
875	Resources Received Free of Charge	875	897	919	951
977	Other Revenue	7,664	1,869	1,284	1,285
371,474	Total Revenue	373,325	395,136	406,885	434,152
Gains					
83,655	Other Gains	93,033	107,409	97,769	146,457
83,655	Total Gains	93,033	107,409	97,769	146,457
455,129	Total Income	466,358	502,545	504,654	580,609
Expenses					
71,748	Employee Expenses	75,185	73,017	70,254	70,040
12,232	Superannuation Expenses	12,244	12,027	11,959	11,744
181,883	Supplies and Services	180,396	183,408	189,763	206,571
158,040	Depreciation and Amortisation	183,653	195,469	195,435	196,844
104,978	Grants and Purchased Services	104,667	109,885	114,559	126,061
827	Cost of Goods Sold	1,027	1,054	1,164	1,189
8	Borrowing Costs	8	15,924	18,901	18,275
264	Other Expenses	264	264	265	265
529,980	Total Expenses	557,444	591,048	602,300	630,989
-74,851	Operating Result	-91,086	-88,503	-97,646	-50,380
Other Comprehensive Income					
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>					
261,301	Increase/(Decrease) in Asset Revaluation Surplus	261,301	1,790	-12,212	-12,212
261,301	Total Other Comprehensive Income	261,301	1,790	-12,212	-12,212
186,450	Total Comprehensive Income	170,215	-86,713	-109,858	-62,592

Table 121: Transport Canberra and City Services Directorate: Revised Balance Sheet

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
Current Assets					
13,046	Cash and Cash Equivalents	17,278	18,006	18,145	18,284
8,156	Receivables	9,383	9,405	9,427	9,449
836	Inventories	2,625	2,661	2,697	2,733
0	Capital Works in Progress	600	600	600	600
344	Other Assets	700	710	720	730
22,382	Total Current Assets	30,586	31,382	31,589	31,796
Non Current Assets					
9,582,471	Property, Plant and Equipment	9,591,898	10,374,170	10,372,702	10,349,425
4,869	Intangible Assets	6,411	8,646	6,742	8,447
233,909	Capital Works in Progress	200,402	205,697	168,534	183,861
9,821,249	Total Non Current Assets	9,798,711	10,588,513	10,547,978	10,541,733
9,843,631	TOTAL ASSETS	9,829,297	10,619,895	10,579,567	10,573,529
Current Liabilities					
35,518	Payables	35,794	36,682	37,570	38,458
117	Finance Leases	26	0	0	0
26,540	Employee Benefits	24,481	26,159	27,835	29,524
3,367	Other Provisions	2,895	2,895	2,895	2,895
1,484	Other Liabilities	1,210	1,246	1,282	1,318
67,026	Total Current Liabilities	64,406	66,982	69,582	72,195
Non Current Liabilities					
0	Finance Leases	0	330,029	320,383	310,111
1,457	Employee Benefits	1,394	1,401	1,407	1,413
23,212	Other Provisions	25,403	25,403	25,403	25,403
15	Other Liabilities	0	0	0	0
24,684	Total Non Current Liabilities	26,797	356,833	347,193	336,927
91,710	TOTAL LIABILITIES	91,203	423,815	416,775	409,122
9,751,921	NET ASSETS	9,738,094	10,196,080	10,162,792	10,164,407
REPRESENTED BY FUNDS EMPLOYED					
5,890,235	Accumulated Funds	5,841,130	6,297,326	6,276,250	6,290,077
3,861,686	Asset Revaluation Surplus	3,896,964	3,898,754	3,886,542	3,874,330
9,751,921	TOTAL FUNDS EMPLOYED	9,738,094	10,196,080	10,162,792	10,164,407

Table 122: Transport Canberra and City Services Directorate: Revised Statement of Changes in Equity

Budget as at 30/6/18 \$'000		Revised Budget as at 30/6/18 \$'000	Estimate as at 30/6/19 \$'000	Estimate as at 30/6/20 \$'000	Estimate as at 30/6/21 \$'000
	Opening Equity				
5,638,294	Opening Accumulated Funds	5,587,863	5,841,130	6,297,326	6,276,250
3,600,385	Opening Asset Revaluation Reserve	3,635,663	3,896,964	3,898,754	3,886,542
9,238,679	Balance at the Start of the Reporting Period	9,223,526	9,738,094	10,196,080	10,162,792
	Comprehensive Income				
-74,851	Operating Result – Including Economic Flows	-91,086	-88,503	-97,646	-50,380
261,301	Inc/Dec in Asset Revaluation Reserve Surpluses	261,301	1,790	-12,212	-12,212
186,450	Total Comprehensive Income	170,215	-86,713	-109,858	-62,592
0	Total Movement in Reserves	0	0	0	0
	Transactions Involving Owners Affecting Accumulated Funds				
216,365	Capital Injections	233,926	544,700	76,566	64,203
110,427	Inc/Dec in Net Assets due to Admin Restructure	110,427	-1	4	4
326,792	Total Transactions Involving Owners Affecting Accumulated Funds	344,353	544,699	76,570	64,207
	Closing Equity				
5,890,235	Closing Accumulated Funds	5,841,130	6,297,326	6,276,250	6,290,077
3,861,686	Closing Asset Revaluation Reserve	3,896,964	3,898,754	3,886,542	3,874,330
9,751,921	Balance at the end of the Reporting Period	9,738,094	10,196,080	10,162,792	10,164,407

Table 123: Transport Canberra and City Services Directorate: Revised Cash Flow Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
230,435	Controlled Recurrent Payments	231,728	252,578	258,728	273,262
104,431	Payment for Community Service Obligations	104,120	109,644	114,317	125,798
5,314	Taxes, Fees and Fines	6,495	6,599	6,784	6,785
29,308	User Charges	22,309	23,397	24,724	26,007
25,382	Other	32,069	26,230	25,653	25,621
394,870	Operating Receipts	396,721	418,448	430,206	457,473
Payments					
70,378	Employee	73,815	71,649	68,875	68,648
12,229	Superannuation	12,241	12,023	11,955	11,740
181,411	Supplies and Services	179,924	182,866	189,242	206,050
104,978	Grants and Purchased Services	104,667	109,885	114,559	126,061
8	Borrowing Costs	8	14,847	18,901	18,275
978	Related to Cost of Goods Sold	1,178	1,205	1,315	1,340
23,931	Other	23,931	23,922	23,923	23,923
393,913	Operating Payments	395,764	416,397	428,770	456,037
957	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	957	2,051	1,436	1,436
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
217,662	Purchase of Property, Plant and Equipment	235,223	545,997	77,863	65,500
21,870	Capital Payments to ACT Government Agencies	26,462	48,930	0	0
239,532	Investing Payments	261,685	594,927	77,863	65,500
-239,532	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-261,685	-594,927	-77,863	-65,500
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
238,235	Capital Injections	260,388	593,630	76,566	64,203
238,235	Financing Receipts	260,388	593,630	76,566	64,203
Payments					
102	Repayment of Finance Lease Liabilities	102	26	0	0
102	Financing Payments	102	26	0	0
238,133	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	260,286	593,604	76,566	64,203
-442	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	-442	728	139	139
13,488	CASH AT THE BEGINNING OF REPORTING PERIOD	17,720	17,278	18,006	18,145
13,046	CASH AT THE END OF REPORTING PERIOD	17,278	18,006	18,145	18,284

Financial Statements – Territorial (GGS)

Table 124: Transport Canberra and City Services Directorate: Revised Statement of Income and Expenses on behalf of the Territory

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
	Revenue				
17,981	Taxes, Fees and Fines	17,981	18,635	19,288	20,061
17,981	Total Revenue	17,981	18,635	19,288	20,061
17,981	Total Income	17,981	18,635	19,288	20,061
	Expenses				
17,981	Transfer Expenses	17,981	18,635	19,288	20,061
17,981	Total Expenses	17,981	18,635	19,288	20,061
0	Operating Result	0	0	0	0
	Other Comprehensive Income				
	<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>				
0	Total Other Comprehensive Income	0	0	0	0
0	Total Comprehensive Income	0	0	0	0

Table 125: Transport Canberra and City Services Directorate: Revised Statement of Assets and Liabilities on behalf of the Territory

Budget as at 30/6/18	Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000	\$'000	\$'000	\$'000	\$'000
Current Assets				
18		0	0	0
1,907		1,765	1,765	1,765
1,925		1,765	1,765	1,765
Non Current Assets				
0		0	0	0
1,925		1,765	1,765	1,765
Current Liabilities				
1,925		142	142	142
0		1,623	1,623	1,623
1,925		1,765	1,765	1,765
Non Current Liabilities				
0		0	0	0
1,925		1,765	1,765	1,765
0		0	0	0
REPRESENTED BY FUNDS EMPLOYED				
0		0	0	0

Table 126: Transport Canberra and City Services Directorate: Revised Statement of Changes in Equity on behalf of the Territory

Budget as at 30/6/18 \$'000	Revised Budget as at 30/6/18 \$'000	Estimate as at 30/6/19 \$'000	Estimate as at 30/6/20 \$'000	Estimate as at 30/6/21 \$'000
Opening Equity				
0 Balance at the Start of the Reporting Period	0	0	0	0
Comprehensive Income				
0 Total Comprehensive Income	0	0	0	0
0 Total Movement in Reserves	0	0	0	0
Transactions Involving Owners Affecting Accumulated Funds				
0 Total Transactions Involving Owners Affecting Accumulated Funds	0	0	0	0
Closing Equity				
0 Balance at the end of the Reporting Period	0	0	0	0

Table 127: Transport Canberra and City Services Directorate: Revised Cash Flow Statement on behalf of the Territory

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
17,981	Taxes, Fees and Fines	17,981	18,635	19,288	20,061
1,885	Other	1,885	1,955	2,023	2,023
19,866	Operating Receipts	19,866	20,590	21,311	22,084
Payments					
17,981	Transfer of Territory Receipts to the ACT Government	17,981	18,635	19,288	20,061
1,885	Other	1,885	1,955	2,023	2,023
19,866	Operating Payments	19,866	20,590	21,311	22,084
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
18	CASH AT THE BEGINNING OF REPORTING PERIOD	0	0	0	0
18	CASH AT THE END OF REPORTING PERIOD	0	0	0	0

Table 128: Output Class 1: Transport Canberra Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
143,281	Controlled Recurrent Payments	143,643	171,290	181,484	193,317
62	Taxes, Fees and Fines	62	59	59	261
193	User Charges	193	163	131	133
437	Resources Received Free of Charge	437	448	459	475
143,973	Total Revenue	144,335	171,960	182,133	194,186
Gains					
0	Total Gains	0	0	0	0
143,973	Total Income	144,335	171,960	182,133	194,186
Expenses					
13,315	Employee Expenses	14,637	12,446	10,793	11,630
1,960	Superannuation Expenses	1,960	1,740	1,644	1,715
25,413	Supplies and Services	24,782	34,260	38,425	39,368
2,043	Depreciation and Amortisation	1,789	15,519	20,601	19,249
104,140	Grants and Purchased Services	103,829	109,345	114,011	125,499
2	Borrowing Costs	2	15,923	18,901	18,275
146,873	Total Ordinary Expenses	146,999	189,233	204,375	215,736
-2,900	Operating Result	-2,664	-17,273	-22,242	-21,550

Table 129: Output Class 2: City Services Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Revenue					
191,585	Controlled Recurrent Payments	192,205	190,932	191,561	205,743
4,943	Taxes, Fees and Fines	6,124	6,219	6,404	6,203
29,558	User Charges	22,559	23,707	25,043	26,259
438	Resources Received Free of Charge	438	449	460	476
977	Other Revenue	7,664	1,869	1,284	1,285
227,501	Total Revenue	228,990	223,176	224,752	239,966
Gains					
83,655	Other Gains	93,033	107,409	97,769	146,457
83,655	Total Gains	93,033	107,409	97,769	146,457
311,156	Total Income	322,023	330,585	322,521	386,423
Expenses					
58,433	Employee Expenses	60,548	60,571	59,461	58,410
10,272	Superannuation Expenses	10,284	10,287	10,315	10,029
156,470	Supplies and Services	155,614	149,148	151,338	167,203
155,997	Depreciation and Amortisation	181,864	179,950	174,834	177,595
838	Grants and Purchased Services	838	540	548	562
827	Cost of Goods Sold	1,027	1,054	1,164	1,189
6	Borrowing Costs	6	1	0	0
264	Other Expenses	264	264	265	265
383,107	Total Ordinary Expenses	410,445	401,815	397,925	415,253
-71,951	Operating Result	-88,422	-71,230	-75,404	-28,830

ACTION

Table 130: Revised Output Classes

	Total Cost			Controlled Recurrent Payments		
	2017-18		2017-18	2017-18		2017-18
	Original Budget \$'000	Variation \$'000	Revised Budget \$'000	Original Budget \$'000	Variation \$'000	Revised Budget \$'000
Output Class 1:						
Bus Operations	154,837	-311	154,526	104,140	-311	103,829
Total	154,837	-311	154,526	104,140	-311	103,829

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 2016-17 financial statements and the impacts of the 2017-18 Budget Review and the *Appropriation Bill 2017-2018 (No. 2)*.

Financial Statements – Controlled (PTE)

Table 131: ACTION: Revised Operating Statement

2017-18 Budget		2017-18 Revised Budget	2018-19 Estimate	2019-20 Estimate	2020-21 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000
Income					
Revenue					
139,965	User Charges	139,654	145,807	150,917	163,097
1,464	Grants	1,464	767	767	767
376	Other Revenue	376	168	0	0
141,805	Total Revenue	141,494	146,742	151,684	163,864
Expenses					
88,763	Employee Expenses	88,763	92,846	95,884	104,163
10,288	Superannuation Expenses	10,288	10,574	10,986	11,713
43,042	Supplies and Services	42,731	43,636	45,053	48,252
11,942	Depreciation and Amortisation	11,942	11,896	13,353	13,353
257	Borrowing Costs	257	214	171	129
545	Other Expenses	545	556	670	687
154,837	Total Expenses	154,526	159,722	166,117	178,297
-13,032	Operating Result from Ordinary Activities	-13,032	-12,980	-14,433	-14,433
0	Income Tax Equivalent	0	0	0	0
-13,032	Operating Result	-13,032	-12,980	-14,433	-14,433
-13,032	Total Comprehensive Income	-13,032	-12,980	-14,433	-14,433

Table 132: ACTION: Revised Balance Sheet

Budget as at 30/6/18		Revised Budget as at 30/6/18	Estimate as at 30/6/19	Estimate as at 30/6/20	Estimate as at 30/6/21
\$'000		\$'000	\$'000	\$'000	\$'000
	Current Assets				
5,801	Cash and Cash Equivalents	8,777	7,765	7,468	6,844
3,069	Receivables	2,433	2,438	2,443	2,448
3,336	Inventories	3,464	3,553	3,644	3,737
0	Capital Works in Progress	4,000	0	0	0
211	Other Assets	337	337	337	337
12,417	Total Current Assets	19,011	14,093	13,892	13,366
	Non Current Assets				
171,792	Property, Plant and Equipment	172,745	213,892	200,529	187,166
127	Intangible Assets	127	0	0	0
171,919	Total Non Current Assets	172,872	213,892	200,529	187,166
184,336	TOTAL ASSETS	191,883	227,985	214,421	200,532
	Current Liabilities				
2,383	Payables	2,314	2,343	2,373	2,404
341	Interest-Bearing Liabilities	341	341	341	341
22,342	Employee Benefits	23,115	23,334	24,265	24,868
4,621	Other Liabilities	4,695	4,810	4,929	5,050
29,687	Total Current Liabilities	30,465	30,828	31,908	32,663
	Non Current Liabilities				
1,363	Interest-Bearing Liabilities	1,364	1,023	682	341
1,436	Employee Benefits	1,160	1,290	1,420	1,550
2,799	Total Non Current Liabilities	2,524	2,313	2,102	1,891
32,486	TOTAL LIABILITIES	32,989	33,141	34,010	34,554
151,850	NET ASSETS	158,894	194,844	180,411	165,978
	REPRESENTED BY FUNDS EMPLOYED				
118,876	Accumulated Funds	114,493	150,443	136,010	121,577
32,974	Reserves	44,401	44,401	44,401	44,401
151,850	TOTAL FUNDS EMPLOYED	158,894	194,844	180,411	165,978

Table 133: ACTION: Revised Statement of Changes in Equity

Budget as at 30/6/18		Revised Budget as at 30/6/18 \$'000	Estimate as at 30/6/19 \$'000	Estimate as at 30/6/20 \$'000	Estimate as at 30/6/21 \$'000
	Opening Equity				
110,038	Opening Accumulated Funds	101,063	114,493	150,443	136,010
32,974	Opening Asset Revaluation Reserve	44,401	44,401	44,401	44,401
143,012	Balance at the Start of the Reporting Period	145,464	158,894	194,844	180,411
	Comprehensive Income				
-13,032	Operating Result – Including Economic Flows	-13,032	-12,980	-14,433	-14,433
-13,032	Total Comprehensive Income	-13,032	-12,980	-14,433	-14,433
	Transactions Involving Owners Affecting Accumulated Funds				
21,870	Capital Injections	26,462	48,930	0	0
21,870	Total Transactions Involving Owners Affecting Accumulated Funds	26,462	48,930	0	0
	Closing Equity				
118,876	Closing Accumulated Funds	114,493	150,443	136,010	121,577
32,974	Closing Asset Revaluation Reserve	44,401	44,401	44,401	44,401
151,850	Balance at the end of the Reporting Period	158,894	194,844	180,411	165,978

Table 134: ACTION: Revised Cash Flow Statement

2017-18 Budget		2017-18 Revised Budget \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000	2020-21 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
140,078	User Charges	139,767	145,922	151,037	163,218
1,464	Grants	1,464	767	767	767
6,727	Other	6,727	6,580	6,473	6,473
148,269	Operating Receipts	147,958	153,269	158,277	170,458
Payments					
89,168	Employee	89,168	93,252	95,583	104,209
10,291	Superannuation	10,291	10,577	10,985	11,712
42,623	Supplies and Services	42,312	43,230	44,658	47,845
257	Borrowing Costs	257	214	171	129
6,600	Other	6,600	6,667	6,836	6,846
148,939	Operating Payments	148,628	153,940	158,233	170,741
-670	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	-670	-671	44	-283
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
21,870	Purchase of Property, Plant and Equipment	26,462	48,930	0	0
21,870	Investing Payments	26,462	48,930	0	0
-21,870	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-26,462	-48,930	0	0
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
21,870	Capital Injections	26,462	48,930	0	0
21,870	Financing Receipts	26,462	48,930	0	0
Payments					
341	Repayment of Borrowings	341	341	341	341
341	Financing Payments	341	341	341	341
21,529	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	26,121	48,589	-341	-341
-1,011	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	-1,011	-1,012	-297	-624
6,812	CASH AT THE BEGINNING OF REPORTING PERIOD	9,788	8,777	7,765	7,468
5,801	CASH AT THE END OF REPORTING PERIOD	8,777	7,765	7,468	6,844