

## APPENDICES

<b>Chapter</b>		<b>Page</b>
<b>A</b>	<b>ACT Government Structure</b>	<b>331</b>
<b>B</b>	<b>Loose-fill Asbestos Insulation Eradication Scheme</b>	<b>341</b>
<b>C</b>	<b>Accounting Treatment for Public Private Partnerships</b>	<b>349</b>
<b>D</b>	<b>Budget Consultation (Submission Acknowledgement)</b>	<b>353</b>
<b>E</b>	<b>Capital Works – Capital Upgrades Program</b>	<b>357</b>
<b>F</b>	<b>Capital Works – New Initiatives by Type</b>	<b>365</b>
<b>G</b>	<b>Capital Works – Works-in-Progress</b>	<b>371</b>
<b>H</b>	<b>Capital Works – 2015-16 Savings and Project Variations</b>	<b>381</b>
<b>I</b>	<b>Capital Works – 2015-16 Re-profiling</b>	<b>385</b>

<b>Chapter</b>	<b>Page</b>
<b>J Capital Works – 2014-15 to 2015-16 Section 16B Rollovers</b>	<b>393</b>
<b>K Consolidated Financial Statements – Public Trading Enterprises and Total Territory</b>	<b>399</b>
<b>L General Government Sector – Key Aggregates History</b>	<b>417</b>
<b>M Statement of Risks</b>	<b>421</b>
<b>N Statement of Sensitivity of Budget Estimates</b>	<b>431</b>
<b>O Summary and Terms of Debt Capital Injection</b>	<b>437</b>
<b>P Summary of Outputs</b>	<b>441</b>
<b>Q Summary of Transfers</b>	<b>447</b>
<b>R Whole of Government Staffing</b>	<b>451</b>

# **APPENDIX A**

## **ACT GOVERNMENT STRUCTURE**

**WITH EFFECT FROM**

**1 JULY 2016**



## APPENDIX A: ACT GOVERNMENT STRUCTURE

### ACT GOVERNMENT STRUCTURE

ANDREW BARR MLA		
<i>Responsible for:</i>		
<b>Chief Minister</b>	Access to government information Access Canberra ACT Public Service Audit policy Building, utilities, land and lease regulation* Chief Digital Officer Communication and community engagement Electricity and natural gas, water and sewerage industry technical regulation* Environment protection and water regulation* Fair trading and registration, inspection and regulatory services (including transport regulation and licensing)*	Government strategy and policy Intergovernmental relations Occupational licensing* Public health protection and regulation (food services)* Public unleased land regulation (permits)* Racing and gaming regulation* Regional development Regulatory reform Support to Cabinet WorkSafe ACT*
<b>Treasurer</b>	ACT Insurance Authority Borrowing, funds management and infrastructure finance Budget process and financial reporting Concessions Fiscal and economic policy, including competition	Government business enterprises Insurance policy Revenue Office Shared services, including transactional services and ICT services Taxation and revenue policy
<b>Minister for Economic Development</b>	Capital works and procurement Digital Canberra Government accommodation and property services	Innovation, trade and investment Skills and economic development
<b>Minister for Tourism and Events</b>	Arboretum	Tourism and events (including Territory venues)
<b>Minister for Urban Renewal</b>	Infrastructure (Coordinator-General) Land development Land release policy (including the land release program)	Major land and property project facilitation Public housing renewal program Urban renewal (Coordinator-General)

**Note:** \*This is a matter relating to Access Canberra.

<b>SIMON CORBELL MLA</b>		
<i>Responsible for:</i>		
<b>Deputy Chief Minister</b>	Administration of justice, civil and criminal law and human rights	Policy relating to liquor, security and prostitution
<b>Attorney-General</b>	Domestic violence (Coordinator-General) Electoral policy Policy relating to incorporation of associations, registration of civil unions, domestic relationships and parentage	Policy relating to the registration of land titles and tenancies
<b>Minister for Health</b>	Acute health services Aged care and rehabilitation services Cancer services Child health development	Health policy Local hospital network Mental health services
<b>Minister for Police and Emergency Services</b>	Emergency services and policing	
<b>Minister for the Environment and Climate Change</b>	Climate change policy Energy policy and energy efficiency programs Environment protection policy	Support to the Conservator of Flora and Fauna Water policy and water efficiency programs

<b>MICK GENTLEMAN MLA</b>		
<i>Responsible for:</i>		
<b>Minister for Planning and Land Management</b>	Government architect Heritage Land management and stewardship Parks and conservation	Planning and development Parking (Coordinator General) Strategic land use and transport planning Survey and leasing
<b>Minister for Racing and Gaming</b>	Racing and gaming policy	
<b>Minister for Workplace Safety and Industrial Relations</b>	ACT Public Sector workers' compensation improvement Asbestos (Coordinator-General)	Private sector industrial relations and workers' compensation Work safety policy

<b>SHANE RATTENBURY MLA</b>		
<i>Responsible for:</i>		
<b>Minister for Corrections</b>	Corrective services	
<b>Minister for Education</b>	Childcare services and regulation Education (including early childhood education)	Government and non-government schools
<b>Minister for Justice and Consumer Affairs</b>	Fair trading policy relating to Australian consumer law, fuel prices and licensing motor vehicle repairers Policy relating to retirement villages, egg labelling, sale of goods, and uncollected goods	Policy relating to the licensing of agents, hawkers, pawnbrokers, motor vehicle dealers, second-hand dealers, and x-films Policy relating to the registration of deeds, births, deaths and marriages, and charitable collections
<b>Minister for Road Safety</b>	Policy relating to transport regulation and safety	

<b>YVETTE BERRY MLA</b>		
<i>Responsible for:</i>		
<b>Minister for Housing, Community Services and Social Inclusion</b>	Better Services initiative Community recovery policy and services Community sector policy and services Community sector reform program Homelessness services	Housing policy and services Housing sector regulation Human Services Blueprint Public housing asset management Social inclusion and equality
<b>Minister for Multicultural and Youth Affairs</b>	Multicultural affairs policy and services Youth Affairs policy	
<b>Minister for Sport and Recreation</b>	Sport and recreation	
<b>Minister for Women</b>	Women's affairs policy and services	

<b>MEEGAN FITZHARRIS MLA</b>		
<i>Responsible for:</i>		
<b>Minister for Higher Education, Training and Research</b>	Higher education and research State Training Authority Vocational education and training	
<b>Minister for Transport and City Services</b>	Active travel (Coordinator-General) Community transport Municipal services Roads ACT	Roads (Coordinator-General) Transport Canberra (including ACTION and light rail) Transport reform
<b>Assistant Minister for Health</b>	Community health services Population health	Public health protection policy Healthy Weight Initiative

<b>CHRIS BOURKE MLA</b>		
<i>Responsible for:</i>		
<b>Minister for Aboriginal and Torres Strait Islander Affairs</b>	Aboriginal and Torres Strait Islander affairs policy and services	Aboriginal and Torres Strait Islander Elected Body secretariat
<b>Minister for Children and Young People</b>	Children, young people and family policy and services	Children and young people protection (including youth justice) policy and services
<b>Minister for Disability</b>	Disability policy Disability reform and services	Therapy services
<b>Minister for Small Business and the Arts</b>	Art and cultural policy and services Small business	
<b>Minister for Veterans and Seniors</b>	Seniors and ageing policy Veterans	



## STRUCTURE OF ACT DIRECTORATES

<b>CHIEF MINISTER, TREASURY AND ECONOMIC DEVELOPMENT DIRECTORATE</b>		
<b>Director-General</b> Kathy Leigh <b>Under Treasurer</b> David Nicol <b>Director-General Economic Development</b> David Dawes <i>With responsibility for:</i>		
Access Canberra	Fair Trading and registration, inspection and regulatory services (including transport regulation and licensing)*	Public housing renewal program
Access to government information	Fiscal and economic policy, including competition	Public unleased land regulation (permits)*
ACT Insurance Authority	Government accommodation and property services	Racing and gaming policy
ACT Public Sector workers' compensation improvement	Government business enterprises	Racing and gaming regulation*
ACT Public Service	Government strategy and policy	Regional development
Arboretum	Healthy Weight Initiative	Regulatory reform
Art and cultural policy and services	Higher education and research	Revenue Office
Asbestos (Coordinator-General)	Infrastructure (Coordinator-General)	Shared services, including transactional services and ICT services
Audit Policy	Innovation, trade and investment	Skills and economic development
Borrowing, funds management and infrastructure finance	Insurance policy	Small business
Budget process and financial reporting	Intergovernmental relations	Sport and recreation
Building, utilities, land and lease regulation*	Land development	State Training Authority
Capital works and procurement	Land release policy (including the land release program)	Support to Cabinet
Chief Digital Officer	Major land and property project facilitation	Taxation and revenue policy
Communication and community engagement	Occupational licensing*	Tourism and events (including Territory venues)
Concessions	Private sector industrial relations and workers' compensation	Urban Renewal (Coordinator-General)
Digital Canberra	Public health protection and regulation (food services)*	WorkSafe ACT*
Electricity and natural gas, water and sewerage industry technical regulation*		Work safety policy
Environment protection and water regulation*		Vocational Education and Training
<b>OTHER GENERAL GOVERNMENT SECTOR ENTITIES</b>		
ACT COMPULSORY THIRD-PARTY INSURANCE REGULATOR		ACT GAMBLING AND RACING COMMISSION
ACT INSURANCE AUTHORITY		CANBERRA INSTITUTE OF TECHNOLOGY
CULTURAL FACILITIES CORPORATION		INDEPENDENT COMPETITION AND REGULATORY COMMISSION
LIFETIME CARE AND SUPPORT FUND		SUPERANNUATION PROVISION ACCOUNT
TERRITORY BANKING ACCOUNT		

**Note:** \*This is a matter relating to Access Canberra.

<b>COMMUNITY SERVICES DIRECTORATE</b>		
<b>Director-General</b> Natalie Howson <i>With responsibility for:</i>		
Aboriginal and Torres Strait Islander affairs policy and services	Community recovery policy and services	Multicultural affairs policy and services
Aboriginal and Torres Strait Islander Elected Body secretariat	Community sector policy and services	Public housing asset management
Better Services initiative	Community sector reform program	Seniors and ageing policy
Children, young people and family policy and services	Disability policy	Social inclusion and equality
Children and young people protection (including youth justice) policy and services	Disability reform and services	Therapy services
	Homelessness services	Women's affairs policy and services
	Housing policy and services	Veterans
	Housing sector regulation	Youth affairs policy
	Human Services Blueprint	

<b>EDUCATION DIRECTORATE</b>		
<b>Director-General</b> Diane Joseph <i>With responsibility for:</i>		
Childcare services and regulation	Education (including early childhood education)	Government and non-government schools

<b>ENVIRONMENT AND PLANNING DIRECTORATE</b>		
<b>Director-General</b> Dorte Ekelund <i>With responsibility for:</i>		
Climate change policy	Land management and stewardship	Support to the Conservator of Flora and Fauna
Energy policy and energy efficiency programs	Parking (Coordinator-General)	Survey and leasing
Environment protection policy	Parks and conservation	Water policy and water efficiency programs
Government architect	Planning and development	
Heritage	Strategic land use and transport planning	

<b>HEALTH DIRECTORATE</b>		
<b>Director-General</b> Nicole Feely <i>With responsibility for:</i>		
Acute health services	Child health development	Mental health services
Aged care and rehabilitation services	Community health services	Population health
Cancer services	Health policy	Public health protection policy
	Local hospital network	
<b>OTHER GENERAL GOVERNMENT SECTOR ENTITY</b>		
ACT LOCAL HOSPITAL NETWORK		

<b>JUSTICE AND COMMUNITY SAFETY DIRECTORATE</b>		
<b>Director-General</b> Alison Playford <i>With responsibility for:</i>		
Administration of justice, civil and criminal law and human rights Corrective Services Domestic violence (Coordinator-General) Electoral policy Emergency services and policing Fair trading policy relating to Australian consumer law, fuel prices and licencing motor vehicle repairers	Policy relating to incorporation of associations, registration of civil unions, domestic relationships and parentage Policy relating to the licensing of agents, hawkers, pawnbrokers, motor vehicle dealers, second hand dealers, and x-films Policy relating to liquor, security and prostitution	Policy relating to the registration of deeds, births, deaths and marriages, and charitable collections Policy relating to the registration of land titles and tenancies Policy relating to retirement villages, egg labelling, sale of goods, and uncollected goods Policy relating to transport regulation and safety
<b>OTHER GENERAL GOVERNMENT SECTOR ENTITIES</b>		
LEGAL AID COMMISSION ACT		PUBLIC TRUSTEE AND GUARDIAN

<b>TRANSPORT CANBERRA AND CITY SERVICES DIRECTORATE</b>		
<b>Director-General</b> Emma Thomas <i>With responsibility for:</i>		
Active travel (Coordinator-General) Community transport	Municipal services Roads (Coordinator-General) Roads ACT	Transport Canberra (including ACTION and light rail) Transport reform
<b>OTHER GENERAL GOVERNMENT SECTOR ENTITY</b>		
ACT PUBLIC CEMETERIES AUTHORITY		

## **OTHER GENERAL GOVERNMENT SECTOR ENTITIES**

<b>ACT EXECUTIVE</b>
<b>AUDITOR-GENERAL</b>
<b>ELECTORAL COMMISSIONER</b>
<b>OFFICE OF THE LEGISLATIVE ASSEMBLY</b>

## **PUBLIC TRADING ENTERPRISES/PUBLIC NON-FINANCIAL CORPORATIONS**

<b>ACTION</b>
<b>CIT SOLUTIONS</b>
<b>HOUSING ACT</b>
<b>ICON WATER LIMITED</b>
<b>LAND DEVELOPMENT AGENCY</b>



## **APPENDIX B**

### **LOOSE-FILL ASBESTOS INSULATION ERADICATION SCHEME**



## **APPENDIX B: LOOSE-FILL ASBESTOS INSULATION ERADICATION SCHEME**

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On 28 October 2014, the Government announced the implementation of a voluntary buyback and demolition program for all ACT houses affected by loose-fill asbestos insulation.

The legacy of loose-fill asbestos insulation has directly affected 1,022 homeowners and their families across 56 suburbs. By extension, this impact will be felt by close to 12,000 neighbours and approximately 127,000 people across affected suburbs when demolition of affected houses occurs.

The decision to eradicate loose-fill asbestos from dwellings in the ACT recognises the significant health, social, practical and financial impacts it has had on owners of affected houses and the wider community. The ACT Asbestos Response Taskforce (the Taskforce) advised the Government in August 2014 that demolition of all affected properties was the only enduring solution to the continuing impacts of this legacy issue.

Under the Loose-fill Asbestos Insulation Eradication Scheme (the Asbestos Eradication Scheme), the Government has offered to acquire and demolish all affected houses. Remediated blocks are being resold to defray some of the overall financial impact on the budget. Remediated blocks are being offered to their former owner (the First Right Holder) in the first instance, and then to the wider public through auctions.

The Scheme also includes emergency financial assistance and relocation support, as well as Stamp Duty concessions to support affected owners purchase another house in the ACT, or to support the purchase of their remediated block.

### **Progress to date**

There are 1,022 houses in the ACT eligible for the Asbestos Eradication Scheme. This comprises 1,017 private and five government-owned houses.

The costs associated with the financial assistance and purchase phases of the Scheme are largely known. The costs for demolitions to date indicate that the demolition phase is manageable within budget; however, some financial risk remains.

The sales phase of the Scheme has only recently commenced. The market response to this unique land offering remains uncertain and will have a direct impact on the overall costs of delivering this complex and costly program.

As at 20 May 2016:

- 981 homeowners had accepted offers to sell affected properties to the Government;
- 864 houses had been purchased (totalling \$613 million – ranging in cost from \$361,000 to \$2.9 million);

- over 577 owners had exercised Stamp Duty concessions to the value of \$13.7 million;
- \$10.7 million had been paid in emergency financial support to homeowners;
- \$1.4 million had been paid for asbestos assessments of houses; and
- 913 relocation assistance grants had been paid.

The Taskforce has engaged licensed asbestos assessors and removalists, and demolition contractors to safely demolish affected houses over the next few years. WorkSafe ACT is monitoring demolition work as part of its regulatory function.

The Demolition Program is running ahead of schedule, with 169 houses demolished as at 20 May 2016.

The Taskforce continues to work closely with industry and relevant regulators to ensure affected properties are demolished safely, and land is remediated efficiently and effectively.

- Safety is the key overarching consideration, particularly in relation to the health and wellbeing of workers and the wider community.
- Demolitions are being scheduled in a coordinated and efficient way to reduce costs and community disruption (including through geographical grouping of properties).

The sale of remediated blocks has commenced.

- As at 20 May 2016, two auction events had been held. Out of the 10 blocks released for sale, seven blocks were sold under the hammer and two were sold shortly after auction. A further two auctions were held on 26 and 31 May 2016; however, the outcomes of these auctions have not been included due to timing.
- In addition to the properties sold at auction, five former owners who held first refusal rights have accepted the purchase price to buy back their remediated blocks.

Auction sales prices have ranged from \$393,000 to \$725,000.

## **Budget estimates**

The Government has updated the budget estimates associated with the Asbestos Eradication Scheme to reflect the outcomes achieved to date. Overall, the revised budget indicates that the net cash cost has improved from the 2015-16 Budget estimate of \$370 million (excluding contingency) to \$366 million. A summary of the budget adjustments is shown below.

Total cash payments estimated over the life of the Asbestos Eradication Scheme (excluding contingency) are \$929 million. This is \$39 million lower than the 2015-16 Budget estimate of \$968 million. This is mainly due to decreases of \$40.5 million in expected house and land purchase costs, and \$3.6 million in demolition and remediation costs, partially offset by Asbestos Taskforce costs of \$5 million.



The 2016-17 Budget estimates assume that there will be 50 properties that opt out of the Scheme. As at 20 May 2016, owners of 23 affected properties had decided not to participate. At the time of the 2015-16 Budget, it was assumed that all property owners would participate in the Asbestos Eradication Scheme. The anticipated number of other properties impacted (i.e. those connected to affected properties) has been estimated at 11.

The demolition schedule has been accelerated and sales have, in broad terms, been brought forward. Compared to the 2015-16 Budget, the estimated number of properties sold has:

- decreased by 87 in 2015-16;
- increased by 230 in 2016-17, and 90 in 2017-18; and
- decreased by 105 in 2018-19, 106 in 2019-20, and 77 in 2020-21.

Tables B.1 and B.2 show the net cash flow and Headline Net Operating Balance (HNOB) movements as compared to the 2015-16 Budget.

The Commonwealth Government provided the Territory with a loan to support the financing of the Asbestos Eradication Scheme. The total loan of \$1 billion was provided in two tranches: \$750 million in January 2015 at a fixed interest rate of 2.605 per cent, and \$250 million in July 2015 at a fixed interest rate of 3.015 per cent. The weighted cost of the loan is 2.708 per cent. The loan term is 10 years, from January 2015 to 30 June 2024. Repayments of principal will commence on 30 June 2018 and are paid annually until 30 June 2024. Repayments of the principal are to be paid as follows:

- \$50 million at the end of June each year from 2018 to 2020;
- \$100 million at the end of June each year from 2021 to 2023; and
- \$550 million at the end of June 2024.

Loan interest to be paid to the Commonwealth in 2015-16 and 2016-17 is estimated to be approximately \$27 million each year.

The expected financial impacts of the program are presented in the tables below. Note that these tables do not include the financial implications of stamp duty waivers exercised by affected homeowners.

**Table B.1: Loose-fill Asbestos Insulation Eradication Scheme Cash Flow Impact excluding contingency**

	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
<b>2015-16 Budget</b>					
<b>Payments</b>					
Financial Assistance Package	39	0	0	0	0
Purchase Costs <sup>1</sup>	188,093	3,504	2,230	956	0
Demolition and Remediation	32,366	32,366	32,366	32,366	24,274
Other Costs <sup>2</sup>	11,364	6,260	5,717	5,837	4,432
<b>Total Payments</b>	<b>231,861</b>	<b>42,130</b>	<b>40,312</b>	<b>39,159</b>	<b>28,706</b>
<b>Receipts</b>					
Net Sales Revenue	59,851	89,777	149,628	149,628	89,777
<b>Total Receipts</b>	<b>59,851</b>	<b>89,777</b>	<b>149,628</b>	<b>149,628</b>	<b>89,777</b>
<b>Net Cash Flow</b>	<b>-172,010</b>	<b>47,647</b>	<b>109,315</b>	<b>110,469</b>	<b>61,070</b>
<b>2016-17 Budget</b>					
<b>Payments</b>					
Financial Assistance Package	3,920	2,000	0	0	0
Purchase Costs <sup>1</sup>	185,857	23,103	4,896	3,172	18,269
Demolition and Remediation	28,236	47,709	49,135	28,689	476
Other Costs <sup>2</sup>	10,124	9,862	5,978	5,887	4,534
<b>Total Payments</b>	<b>228,136</b>	<b>82,674</b>	<b>60,009</b>	<b>37,747</b>	<b>23,278</b>
<b>Receipts</b>					
Net Sales Revenue	8,804	223,624	201,611	87,455	27,005
<b>Total Receipts</b>	<b>8,804</b>	<b>223,624</b>	<b>201,611</b>	<b>87,455</b>	<b>27,005</b>
<b>Net Cash Flow</b> <sup>3</sup>	<b>-219,333</b>	<b>140,949</b>	<b>141,602</b>	<b>49,708</b>	<b>3,726</b>

**Note:** Numbers may not add due to rounding.

1. Includes purchase of house and land, purchase transaction costs, board up costs and holding costs.
2. Mainly comprises Asbestos Taskforce Costs.
3. The 2014-15 cash flow impact was \$489 million excluding financing costs.

**Table B.2: Loose-fill Asbestos Insulation Eradication Scheme HNOB Impact<sup>1</sup>**

	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
<b>2015-16 Budget</b>					
Financial Assistance Package	-39	0	0	0	0
Other Costs	-11,416	-6,312	-5,769	-5,864	-4,432
Purchase Costs	-37,990	-3,504	-2,230	-956	0
Assisted Private Demolition	0	0	0	0	0
Contingency	-9,077	-1,521	-1,521	-1,521	-1,571
<b>Total HNOB Impact (including contingency)</b>	<b>-58,522</b>	<b>-11,338</b>	<b>-9,520</b>	<b>-8,341</b>	<b>-6,003</b>
<b>2016-17 Budget</b>					
Financial Assistance Package	-3,920	-2,000	0	0	0
Other Costs	-10,148	-9,912	-6,028	-5,936	-4,557
Purchase Costs	-56,126	-2,561	-2,008	-1,006	-221
Assisted Private Demolition	-5,095	0	0	0	0
Contingency	0	-3,509	0	0	0
<b>Total HNOB Impact (including contingency)</b>	<b>-75,289</b>	<b>-17,981</b>	<b>-8,036</b>	<b>-6,942</b>	<b>-4,778</b>

**Note:** Numbers may not add due to rounding.

1. The 2014-15 HNOB impact was \$358 million excluding financing costs.

**Table B.3: Loose-fill Asbestos Insulation Eradication Scheme Cumulative Cash Flow Impact including financing costs**

	2014-15	2015-16	2016-17	2017-18	2018-19
	\$'000	\$'000	\$'000	\$'000	\$'000
Net Cash Flow – Cumulative	-488,822	-708,155	-567,206	-425,604	-375,895
Indicative Annual Interest Cost <sup>1,2,3</sup>	-6,619	-16,207	-17,268	-13,443	-10,852
<b>Total Cost (including financing costs)</b>	<b>-495,441</b>	<b>-724,362</b>	<b>-584,474</b>	<b>-439,046</b>	<b>-386,748</b>
	2019-20	2020-21	2021-22	2022-23	2023-24
	\$'000	\$'000	\$'000	\$'000	\$'000
Net Cash Flow - Cumulative	-372,169	-365,993	-365,993	-365,993	-365,993
Indicative Annual Interest Cost <sup>1,2,3</sup>	-10,129	-9,995	-9,911	-9,911	-9,911
<b>Total Cost (including financing costs)</b>	<b>-382,298</b>	<b>-375,988</b>	<b>-375,904</b>	<b>-375,904</b>	<b>-375,904</b>

**Note:** Numbers may not add due to rounding.

1. The indicative interest cost is calculated on the cumulative net cash flow from the Scheme each year but interest is not cumulative. The interest cost is met from the total Territory budget not the budget for the Scheme.
2. Indicative interest cost is calculated assuming an equal spread of payments/receipts across the year.
3. The interest rate use is based on the weighted cost of the loan of 2.708 per cent. The Commonwealth Government provided the Territory with a loan to support the financing of the Scheme. The total loan of \$1 billion was provided in two tranches: \$750 million in January 2015 at a fixed interest rate of 2.605 per cent, and \$250 million in July 2015 at a fixed interest rate of 3.015 per cent.



## **APPENDIX C**

# **ACCOUNTING TREATMENT FOR PUBLIC PRIVATE PARTNERSHIPS**



## APPENDIX C: ACCOUNTING TREATMENT FOR PUBLIC PRIVATE PARTNERSHIPS

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During 2015-16, the ACT Government entered into public private partnership contracts for both the ACT Law Courts Facilities and the Light Rail Network. These are long-term contracts with private sector consortia to design, finance, construct, maintain and/or operate the required infrastructure assets. The Government will make service payments over the life of the contracts, intended to cover the costs incurred by the consortia in constructing, financing, maintaining and/or operating the assets. At the end of the contracts, the infrastructure will be Territory assets.

There is currently no Australian Accounting Standard (AAS) which prescribes the accounting treatment for these types of arrangements from the perspective of a government grantor. In the absence of an AAS and by virtue of the application of the hierarchy for the selection of accounting policies under the AASs, the Government has adopted an accounting policy for these types of arrangements based on the principles of Application Note F *Private Finance Initiative and Similar Contracts* issued in 1998 by the United Kingdom Accounting Standards Board as an amendment to its Financial Reporting Standard 5 *Reporting the Substance of Transactions* (FRS 5).

This approach is consistent with Victoria, New South Wales, South Australia, Western Australia and Queensland which all apply a policy based on the principles of FRS 5.

FRS 5 applies a risks and rewards approach. Under this approach, the focus is on the grantor's contractual obligations to the operator. As the ACT Law Courts Facilities and the Light Rail Network contracts are able to be separated into property and service elements, application of the requirements of FRS 5 results in these projects being accounted for as finance leases in accordance with AASB 117 *Leases*.

As a result, the fair value of the leased assets and a corresponding lease liability will be recognised on the Balance Sheet for each contract at the commencement of the lease term (i.e. at Commercial Acceptance) which is the date the assets are ready for the provision of the services.

Initial direct costs of the Government are capitalised when incurred and are added to the finance lease assets on initial recognition at Commercial Acceptance.

The Territory's contract service payments will be apportioned between maintenance/operation costs, a financing component and reduction of the lease liability. The financing component is calculated at the rate implicit in the lease and is accounted for as an interest expense. The portion of the payment related to the maintenance/operating costs is accounted for as a supplies and services expense.

In addition, the leased assets are depreciated over their useful life with depreciation expenses being recognised.

The interest, maintenance/operating costs and depreciation expenses will all impact the Operating Statement and the Headline Net Operating Balance.

Tables C.1 and C.2 below provide the financial impacts on the Territory of the Light Rail – Stage 1 and ACT Law Courts Facilities contracts.

**Table C.1: PPP Impact – Light Rail – Stage 1<sup>1</sup>**

	2016-17 Budget \$'000	2017-18 Budget \$'000	2018-19 Budget \$'000	2019-20 Budget \$'000
<b>Headline Net Operating Balance (HNOB) Impact</b>				
Maintenance/Operation Costs	-	-	22,189	25,376
Interest	-	-	17,915	21,252
Depreciation	-	-	10,511	14,015
<b>Total HNOB Impact</b>	<b>0</b>	<b>0</b>	<b>50,615</b>	<b>60,643</b>
<b>Assets and Liabilities</b>				
Lease Asset <sup>2</sup>	-	-	690,220	676,205
Lease Liability	-	-	325,460	316,707
<b>Total Impact on Net Assets</b>	<b>0</b>	<b>0</b>	<b>364,760</b>	<b>359,498</b>
<b>Payments to Canberra Metro</b>				
Service Payments	-	-	40,375	55,381
Capital Contribution	-	-	375,000	-
<b>Total Payments</b>	<b>0</b>	<b>0</b>	<b>415,375</b>	<b>55,381</b>

**Note:**

1. The figures for Light Rail – Stage 1 are pre-financial close estimates.
2. Includes accumulated depreciation.

**Table C.2: PPP Impact – ACT Law Courts Facilities**

	2016-17 Budget \$'000	2017-18 Budget \$'000	2018-19 Budget \$'000	2019-20 Budget \$'000
<b>Headline Net Operating Balance (HNOB) Impact</b>				
Maintenance/Operation Costs	-	2,755	6,027	6,319
Interest	-	5,424	12,412	12,909
Depreciation	-	1,585	3,791	4,006
<b>Total HNOB Impact</b>	<b>0</b>	<b>9,764</b>	<b>22,230</b>	<b>23,234</b>
<b>Assets and Liabilities</b>				
Lease Asset <sup>1</sup>	-	107,132	154,856	150,851
Lease Liability	-	104,047	153,099	151,132
<b>Total Impact on Net Assets</b>	<b>0</b>	<b>3,085</b>	<b>1,757</b>	<b>-281</b>
<b>Payments to Juris Partnership</b>				
Service Payments	-	12,849	20,902	21,196
<b>Total Payments</b>	<b>0</b>	<b>12,849</b>	<b>20,902</b>	<b>21,196</b>

**Note:**

1. Includes accumulated depreciation.



## **APPENDIX D**

### **BUDGET CONSULTATION (SUBMISSION ACKNOWLEDGEMENT)**



## **APPENDIX D: BUDGET CONSULTATION (SUBMISSION ACKNOWLEDGEMENT)**

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The 2016-17 Budget consultation process was launched on 14 September 2015, encouraging interested community members, businesses and local organisations to share their views and suggestions as to how the ACT Government's resources are allocated, where services could be enhanced, and where possible efficiencies could be made.

Background information and links to relevant documentation, including previous Budget Papers, were made available to the community through the Budget Consultation Website: [www.budgetconsultation.act.gov.au](http://www.budgetconsultation.act.gov.au).

A total of 87 written submissions were received. The submissions covered a diverse range of issues including disability, health, education, community services, sports and recreation, arts and entertainment, public infrastructure, sustainability and public transport, as well as ACT finances. Submissions were publicly available on the Budget Consultation Website, unless the author specified that the submission was to be classified as confidential.

Agencies reviewed the submissions in developing proposals for the 2016-17 Budget. Views and suggestions provided by the community informed decision making, drawing on the knowledge and experiences of users and providers of government services.

The Government would like to thank the following individuals, community groups and organisations for their contributions and participation in the consultation process:

ACT Council of Social Service  
ACT Law Society  
ACT Shelter  
Advocacy for Inclusion  
AIDS Action Council of the ACT  
Association of Independent Schools of the ACT (AISACT)  
Association of Parents and Friends of ACT Schools Inc.  
Asthma Foundation ACT  
Athletics ACT  
Alcohol Tobacco and Other Drug Association ACT  
Australasian Railway Association  
Australian Education Union ACT Branch  
Australian Nursing and Midwifery Federation ACT  
Belconnen Arts Centre  
Belconnen Community Council  
Beryl Women Inc.  
Canberra Bike Polo  
Canberra Business Chamber  
Canberra CBD Limited  
Carers ACT Inc.  
Challis, Mr Bryn

Communities@Work  
Community and Public Sector Union (ACT)  
Council on the Ageing ACT (COTA ACT)  
Cox, Mr Kevin  
Crace Community Association  
Environmental Defenders' Office (ACT)  
Erett, Mr Chris  
EveryMan Australia  
Families ACT  
Fischer, Ms Kimberley  
Friends of Grasslands  
Griffith Narrabundah Community Association  
Gungahlin Community Council  
Health Care Consumers' Association Inc.  
Honeybrook, Mrs Ingrid  
Kidsafe ACT Inc.  
Koch, Mr Robert  
Living Streets Canberra  
Marymead  
Master Builders ACT  
Mental Health Community Coalition ACT  
MusicACT and the Live Music Office  
MyHome in Canberra Inc.  
National Council of Women of ACT Inc.  
National Electrical and Communications Association  
Pedal Power ACT  
People with Disabilities ACT  
Property Council of Australia – Retirement Living Committee and Retirement Villages Residents Association  
RSPCA ACT  
Sustainable Jill  
The ACT Equestrian Association Incorporated  
The Childers Group  
Tourism and Transport Forum Australia  
Trevor, Mr Beau  
UnionsACT  
UnitingCare Canberra City Early Morning Centre  
UnitingCare Kippax  
Weston Creek Community Council  
White, Ms Delene  
Winnunga Nimmityjah Aboriginal Health Clinic/Health Service (ACT) Inc.  
Woden Community Service  
Woden Valley Community Council Inc.  
Women's Legal Centre (ACT & Region)  
Worrall, Mr Alistair  
Youth Coalition of the ACT  
YWCA Canberra

## **APPENDIX E**

### **CAPITAL WORKS – CAPITAL UPGRADES PROGRAM**



## APPENDIX E: CAPITAL WORKS – CAPITAL UPGRADES PROGRAM

Funding of \$53.2 million has been allocated in 2016-17 for capital upgrades that extend the useful life or improve the service delivery capacity of existing Territory physical infrastructure assets. Upgrades are distinct from routine repairs and maintenance that receive separate funding.

The following table lists the 2016-17 Capital Upgrades Program projects by agency.

**Table E.1: Summary of 2016-17 Budget Capital Upgrades Program**

Project	Financing 2016-17 \$'000
<b>Canberra Institute of Technology</b>	
<b><i>Building Improvements</i></b>	
Access to H Block childcare at CIT Bruce	60
Audio visual equipment for Bruce Campus multipurpose hall	80
Car park security and traffic control measures at CIT Bruce and CIT Fyshwick	150
Construction of access road and sediment control at Sutton Road	60
Disabled access to S Block at CIT Bruce	70
Drainage C Block Reid campus	98
Heating and cooling C Block Reid campus	150
K Block classrooms at CIT Bruce	200
Main power C Block Reid campus	80
Student services and library hub at CIT Bruce	200
<b><i>Energy Management/Educational Improvements</i></b>	
B Block 1st floor classrooms at CIT Bruce	100
Battery storage facility at CIT Bruce	70
Fitness running track at CIT Bruce	80
G Block ground floor classrooms at CIT Bruce	150
Heating and ventilation E Block CIT Bruce	170
Hydraulics Laboratory at CIT Bruce	100
Replace G Block chiller at CIT Reid	160
Thermodynamics Laboratory A Block CIT Bruce	200
<b><i>Health and Safety Improvements</i></b>	
Asbestos removal Bruce and Reid campuses	60
Upgrade fire suppression systems at CIT Bruce A, B and C Blocks	240
Upgrade security system CIT Reid and Bruce	100
<b>Total</b>	<b>2,578</b>
<b>Chief Minister, Treasury and Economic Development Directorate</b>	
<b><i>ACT Property Upgrades</i></b>	
Blaxland Centre upgrades	510
Building and safety upgrades at various Government buildings	510
Building refurbishment including roofing, energy efficiency upgrades and internal remediation at various buildings	500

<b>Project</b>	<b>Financing 2016-17 \$'000</b>
Building renovations and extensions including modifications to amenities at various buildings	500
Childcare centre upgrades	470
Fire services upgrades at various government buildings	155
Grounds upgrades including fencing and landscaping at various buildings	150
Hazardous material removal at various government buildings	400
Renovation of the Tidbinbilla Visitors Centre	250
Upgrades to address ageing infrastructure at various government buildings	395
Upgrades to heritage buildings	155
<b>Arboretum</b>	
Arboretum and Buildings	250
<b>Arts Facilities</b>	
Arts buildings and facilities	325
<b>Infrastructure Planning</b>	
Land release infrastructure	288
<b>Events</b>	
Floriade	272
<b>Major Venues – Facilities Upgrades</b>	
Exhibition Park	540
GIO Stadium	485
Manuka Oval	380
Stromlo Forest Park	160
<b>Sports Facilities</b>	
Facilities Improvement Program	1,315
Pools Improvement Program	785
Water System Upgrade Program	540
<b>Total</b>	<b>9,335</b>
<b>Community Services Directorate</b>	
<b>Facilities</b>	
Bimberi residential services	260
Gungahlin Child and Family Centres	35
Melaleuca Place – Child Trauma Recovery Centre	25
Therapy ACT	35
Tuggeranong Child and Family Centres	20
West Belconnen Child and Family Centres	10
<b>Total</b>	<b>385</b>
<b>Cultural Facilities Corporation</b>	
Canberra museums, galleries and historic places	278
Canberra Theatre Centre	60
Cultural Facilities Corporation – Corporate	50
<b>Total</b>	<b>388</b>



Project	Financing 2016-17 \$'000
<b>Education Directorate</b>	
<i>Environmentally Sustainable Design (ESD) Initiatives</i>	800
<i>School Administration and Support Area Improvements</i>	1,480
<i>School Learning Area Improvements</i>	6,560
College upgrades	
High school upgrades	
Learning teaching areas upgrades	
Preschool expansions and upgrades	
School expansions	
<i>School Security and Safety Improvements</i>	1,505
Car park and traffic safety improvements	
Fire panel communication replacement	
Hazardous materials	
<i>School Upgrades</i>	4,225
Disability access compliance	
External learning environments	
Schools for All implementation	
School roof replacement	
<b>Total</b>	<b>14,570</b>
<b>Environment and Planning Directorate</b>	
Adaptive re-use of parks and conservation services housing and accommodation stock	210
Canberra tracks	20
Restoration of heritage sites	127
Upgrade of parks information signage	142
Water treatment and security Birrigai and Tidbinbilla	165
<b>Total</b>	<b>664</b>
<b>Health Directorate</b>	
<i>ACT Health</i>	
Building upgrades	2,400
Electrical, fire and safety upgrades	1,200
Mechanical and services infrastructure	542
<i>Calvary Hospital</i>	
Building works	423
Environmental systems upgrades	160
Fire safety upgrade	240
<b>Total</b>	<b>4,965</b>
<b>Justice and Community Safety Directorate</b>	
<i>Directorate Projects</i>	
Accommodation upgrades, Work Health and Safety, security and energy efficiency upgrades	512
Corrective Services upgrade	528
Courts and Tribunal facilities upgrade	104

Project	Financing 2016-17 \$'000
<b>Emergency Services Agency Projects</b>	
ESA facilities upgrades, security and Work Health and Safety upgrades	322
<b>Territorial Projects</b>	
ACT Policing facilities and security upgrades	261
<b>Total</b>	<b>1,727</b>
<b>Office of the Legislative Assembly</b>	
<b>Building Plant</b>	
Installation of lift sump	6
<b>Building Structure</b>	
Bathroom and Kitchen Upgrade Program	235
<b>Other Works</b>	
Facilities minor upgrades	9
<b>Total</b>	<b>250</b>
<b>Transport Canberra and City Services Directorate</b>	
<b>ACTION</b>	
Bus major component overhauls including driver and passenger seat replacement	1,000
Tow truck component replacement	100
Tuggeranong and Belconnen depot and workshop site and tool upgrades	656
<b>ACT NoWaste</b>	
Mugga Lane fencing	500
Mugga Lane transfer station road improvements and weighbridge upgrade	800
<b>Domestic Animal Services</b>	
Redesign of the Domestic Animal Shelter including dog kennels and cattery	150
<b>Neighbourhood Improvements</b>	
Energy efficient lighting	500
Residential street improvements	600
Safety improvements lighting	500
Traffic management and active streets at schools	300
<b>Open Space Improvement</b>	
Dog park in Weston Creek	320
Group Centre Package	1,000
Playgrounds – Four major upgrades	900
Playground Package	900
Playground rehabilitation	900
Public Toilet Upgrade Program	785
Upgrade skate parks and fitness equipment	330
<b>Property Improvements</b>	
Macarthur House amenities upgrade	120
Protective security upgrades	400
<b>Public Libraries</b>	
Library interior upgrades and Kippax Library chute upgrade	350

<b>Project</b>	<b>Financing 2016-17 \$'000</b>
<b><i>Road Safety Measures and Rehabilitation</i></b>	
Armour cable upgrade	500
Bridge bearing replacement	200
<i>Disability Discrimination Act 1992</i> Compliance Upgrades Program	1,000
Footpath and cycling improvements	1,500
Road barrier improvements	200
Road batter slope improvements	200
Road safety measures	500
Signal refurbishments	400
<b><i>Water Resources/Stormwater Improvements</i></b>	
Coombs Pond A and B rehabilitation	1,000
Improve pollution control measures at gross pollutant traps	300
Stormwater Improvement Program	1,415
<b>Total</b>	<b>18,326</b>
<hr/>	
<b>Total Capital Upgrades Program</b>	<b>53,188</b>

**Note:** Numbers may not add due to rounding.



## **APPENDIX F**

### **CAPITAL WORKS – NEW INITIATIVES BY TYPE**



## APPENDIX F: CAPITAL WORKS – NEW INITIATIVES BY TYPE

The New Capital Works program comprises construction projects, business case development and forward design. The 2016-17 Budget provides for New Capital Works totalling \$249.2 million in 2016-17 and \$762.5 million over the four years to 2019-20.

The following table lists the 2016-17 Budget New Capital Works Program by agency.

**Table F.1: 2016-17 New Capital Works Program<sup>1</sup>**

Project	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	Four Year Investment \$'000	Physical Completion
<b>Chief Minister, Treasury and Economic Development Directorate</b>						
<b>Construction</b>						
Better Public Housing – New public housing properties	155,983	121,200	80,019	0	357,202	Jun-19
Better Roads for Gungahlin – Gungahlin Town Centre road network improvements	4,500	0	0	0	4,500	Jun-17
Better Services – Dickson Motor Vehicle Inspection Station	800	0	0	0	800	Jun-17
Better Services – Weston Creek and Stromlo swimming pool and leisure centre	3,000	8,000	11,000	11,000	33,000	Jun-20
Caring for our Environment – Lake Tuggeranong Water Quality Improvement – Stage 2	0	2,500	6,500	0	9,000	Jun-19
City to the Lake – New Civic pool	400	0	0	0	400	Jun-17
Improving Our City – Woden bus interchange improvements	300	0	0	0	300	Jun-17
Improving Our Suburbs – New Molonglo Valley infrastructure	5,600	13,000	14,370	0	32,970	Jun-19
Narrabundah Ballpark Upgrade – Best little ballpark in Australia	1,000	2,500	1,000	0	4,500	Jun-19
National Arboretum Canberra – Water Security – Stage 2	1,700	0	0	0	1,700	Jun-17
<b>Business Case Development</b>						
Better Roads for Gungahlin – Horse Park Drive pedestrian overpass	400	0	0	0	400	Jun-17
Better Roads for the Inner South – Yarralumla Estate	250	0	0	0	250	Jun-17
Improving Community Facilities – Building refurbishments and upgrades in Tuggeranong	100	0	0	0	100	Jun-17
Securing Electricity Supply in the ACT – Second supply network	250	250	0	0	500	Jun-18
<b>Total</b>	<b>174,283</b>	<b>147,450</b>	<b>112,889</b>	<b>11,000</b>	<b>445,622</b>	

<b>Project</b>	<b>2016-17 \$'000</b>	<b>2017-18 \$'000</b>	<b>2018-19 \$'000</b>	<b>2019-20 \$'000</b>	<b>Four Year Investment \$'000</b>	<b>Physical Completion</b>
<b>Education Directorate</b>						
<b>Construction</b>						
Better Schools – Investment in Gungahlin school infrastructure	7,950	8,650	0	0	16,600	Feb-18
<b>Total</b>	<b>7,950</b>	<b>8,650</b>	<b>0</b>	<b>0</b>	<b>16,600</b>	
<b>Environment and Planning Directorate</b>						
<b>Construction</b>						
Caring for our Environment – Establishing the Molonglo River Reserve – Stage 3	300	440	258	0	998	Jun-19
Caring for our Environment – Improving species and habitat protection	473	789	1,174	0	2,436	Jun-19
Caring for our Environment – Tharwa fish habitat improvement	150	200	0	0	350	Jun-18
Caring for our Environment – Water Quality Improvement – Contributions to the Basin Priority Project	13,500	38,050	25,721	0	77,271	Jun-19
<b>Total</b>	<b>14,423</b>	<b>39,479</b>	<b>27,153</b>	<b>0</b>	<b>81,055</b>	
<b>Health Directorate</b>						
<b>Construction</b>						
Better Health Services – Upgrading and maintaining ACT Health assets	20,000	40,000	35,328	0	95,328	Jun-19
Supporting Good Mental Health – Support for people with mental health issues to recover and live in the community	1,099	1,267	24	0	2,390	Jan-18
<b>Business Case Development</b>						
Better Health Services – City Health Centre – Feasibility	360	0	0	0	360	Mar-17
<b>Total</b>	<b>21,459</b>	<b>41,267</b>	<b>35,352</b>	<b>0</b>	<b>98,078</b>	
<b>Housing ACT</b>						
<b>Construction</b>						
Supporting Affordable Housing – Infrastructure upgrade at the Narrabundah Long Stay Park	360	0	0	0	360	Jun-17
<b>Total</b>	<b>360</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>360</b>	
<b>Justice and Community Safety Directorate</b>						
<b>Construction</b>						
ACT Corrective Services – Accommodation fit out	1,636	0	0	0	1,636	Mar-17
Alexander Maconochie Centre – Building upgrade	1,250	0	0	0	1,250	Jun-17



<b>Project</b>	<b>2016-17 \$'000</b>	<b>2017-18 \$'000</b>	<b>2018-19 \$'000</b>	<b>2019-20 \$'000</b>	<b>Four Year Investment \$'000</b>	<b>Physical Completion</b>
Reforming Emergency Services – Aero-medical services and hangar upgrade	395	0	0	0	395	Jun-17
Reforming Emergency Services – Fyshwick Fire and Rescue Station upgrade	602	0	0	0	602	Jun-17
Reforming Emergency Services – Guises Creek Rural Fire Station upgrade	220	0	0	0	220	Jun-17
Reforming Emergency Services – New SES station for Tuggeranong	1,667	1,089	0	0	2,756	Dec-17
<b>Total</b>	<b>5,770</b>	<b>1,089</b>	<b>0</b>	<b>0</b>	<b>6,859</b>	

#### **Transport Canberra and City Services Directorate**

##### **Construction**

Better Public Transport – Active travel for schools and shopping centres	2,500	500	0	0	3,000	Jun-18
Better Public Transport for Tuggeranong – Park and ride facility for Wanniasa	500	1,000	0	0	1,500	Jun-18
Better Public Transport for Woden and Weston Creek – New Woden bus depot <sup>1</sup>	775	NFP	NFP	0	775	Jun-19
Better Roads for Belconnen – Aikman Drive duplication	5,801	4,000	0	0	9,801	Jun-18
Better Roads for Canberra – Stronger bridges to transport freight	2,400	2,300	1,800	0	6,500	Jun-19
Better Roads for Gungahlin – Horse Park Drive duplication (Mulligans Flat Road to the Federal Highway)	5,000	24,000	28,000	0	57,000	Jun-19
Better Roads for Tuggeranong – Ashley Drive duplication (Ellerston Avenue to Johnson Drive)	500	3,000	0	0	3,500	Jun-18
Better Roads for Weston Creek – Cotter Road duplication (Tuggeranong Parkway to Yarralumla Creek)	4,450	13,450	11,000	0	28,900	Jun-19
Better Roads for Woden – Intersection safety upgrades	1,520	0	0	0	1,520	Jun-17

##### **Design**

Caring for our Environment – Essential waste management infrastructure	1,000	0	0	0	1,000	Jun-17
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##### **Business Case Development**

Improving Our Suburbs – Local shopping centre upgrades	475	0	0	0	475	Jun-17
<b>Total</b>	<b>24,921</b>	<b>48,250</b>	<b>40,800</b>	<b>0</b>	<b>113,971</b>	

<b>Total 2016-17 New Capital Works Program</b>	<b>249,166</b>	<b>286,185</b>	<b>216,194</b>	<b>11,000</b>	<b>762,545</b>	
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**Note:** Numbers may not add due to rounding.

1. NFP indicates not for publication. A provision has been included for the cost of this initiative in the budget.



## **APPENDIX G**

### **CAPITAL WORKS – WORKS-IN-PROGRESS**



## APPENDIX G: CAPITAL WORKS – WORKS-IN-PROGRESS

The Works-in-Progress (WIP) component of the Capital Works Program includes projects from previous years. The value of WIP over the four years to 2019-20 is \$646 million, of which \$450 million is allocated in 2016-17.

The following table lists the 2016-17 Capital Works-in-Progress by agency.

**Table G.1: 2016-17 Capital Works – Works-in-Progress**

Project	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	Four Year Investment \$'000	Physical Completion Date
<b>Canberra Institute of Technology</b>						
CIT Modernisation – Tuggeranong, Bruce and Reid campuses	1,800	0	0	0	1,800	Jun-16
<b>Total</b>	<b>1,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,800</b>	
<b>Chief Minister, Treasury and Economic Development Directorate</b>						
Better Roads for Gungahlin – Enhanced Town Centre road network	4,200	2,000	0	0	6,200	Dec-16
Better Roads for Gungahlin – Horse Park Drive duplication	10,000	3,800	0	0	13,800	Jun-17
Canberra CBD Upgrade Program <sup>1</sup>	0	343	0	0	343	Complete
Canberra CBD Upgrade Stage 2 – Merry-go-round and Veterans' Park <sup>1</sup>	0	302	0	0	302	Complete
Canberra Regional Visitors Centre Relocation	1,456	0	0	0	1,456	Jul-16
City to the Lake – New Canberra Theatre (Feasibility)	100	0	0	0	100	Jun-17
City to the Lake Arterial Roads Concept Design	1,314	0	0	0	1,314	Dec-16
Cravens Creek Water Quality Control Pond	2,000	1,700	0	0	3,700	Dec-17
Dickson Group Centre Intersections – Upgrade	550	0	0	0	550	Dec-16
Fyshwick Depot – Fuel storage tanks removal and site remediation	1,187	0	0	0	1,187	Jun-17
Grant for Development of a New Basketball Centre and Player Amenities	1,109	0	0	0	1,109	Jun-17
Isabella Weir Spillway Upgrades	1,300	6,935	0	0	8,235	Jun-18
John Gorton Drive Extension to Molonglo 2 and Group Centre	200	0	0	0	200	Complete
Kingston Visual Arts Hub (Feasibility)	25	0	0	0	25	Dec-16
Lyneham Sports Precinct – Central Amenities (Design)	421	0	0	0	421	Jun-17

<b>Project</b>	<b>2016-17 \$'000</b>	<b>2017-18 \$'000</b>	<b>2018-19 \$'000</b>	<b>2019-20 \$'000</b>	<b>Four Year Investment \$'000</b>	<b>Physical Completion Date</b>
Lyneham Sports Precinct Redevelopment – Stage 3	672	0	0	0	672	Jun-17
Majura Parkway to Majura Road – Link road	6,500	2,426	0	0	8,926	Jun-17
Molonglo 2 – Sewer and Pedestrian Bridge over Molonglo River	400	0	0	0	400	Jun-16
Molonglo 2 – Uriarra Road Upgrade	500	0	0	0	500	Complete
Molonglo 2 – Water Quality Control Ponds, Sewers and Cyclepath (Design)	405	356	0	0	761	Jun-17
Molonglo 2 – Water Supply, Trunk Sewer and Stormwater Infrastructure – Stage 1	500	0	0	0	500	Complete
Molonglo Infrastructure Investment	1,600	0	0	0	1,600	Jul-16
Molonglo Valley – Environmental Impact Statement for Deferred Area	0	200	0	0	200	Jun-18
Motorsports Fund – Capital Improvements to Fairbairn Park (Design)	327	0	0	0	327	Jun-17
Narrabundah Ball Park – Stage 2 – Design	479	0	0	0	479	Jun-17
Narrabundah Velodrome Upgrade	107	0	0	0	107	Complete
National Arboretum Canberra – Event terrace and precinct facilities	800	0	0	0	800	Jun-17
National Arboretum Canberra – Water Security	130	0	0	0	130	Jun-17
Netball Infrastructure Upgrades (Design)	175	0	0	0	175	Dec-16
New Stadium Feasibility Study	97	0	0	0	97	Jun-17
Office Accommodation	700	0	0	0	700	Jun-17
Public Arts Scheme	235	0	0	0	235	Jun-17
Stromlo Forest Park – Enclosed Oval (Feasibility)	200	0	0	0	200	Jun-17
Stromlo Forest Park – Implementation of bushfire management plan	1,150	500	0	0	1,650	Dec-17
Stromlo Forest Park Planning and Infrastructure	1,100	0	0	0	1,100	Jun-17
Throsby – Access road and western intersection	850	700	0	0	1,550	Jun-17
Throsby – Multisport Complex (Design)	0	185	0	0	185	Jun-18
Urban Renewal Program – Better Public Housing	626	0	0	0	626	Jun-17
Urban Renewal Program – Better Public Housing – Allawah Court	16,921	0	0	0	16,921	Mar-17
Urban Renewal Program – Better Public Housing – Karuah	6,992	0	0	0	6,992	Mar-17
Urban Renewal Program – Better Public Housing – Owen Flats	956	0	0	0	956	Jun-17

<b>Project</b>	<b>2016-17 \$'000</b>	<b>2017-18 \$'000</b>	<b>2018-19 \$'000</b>	<b>2019-20 \$'000</b>	<b>Four Year Investment \$'000</b>	<b>Physical Completion Date</b>
Urban Renewal Program – Better Public Housing – Red Hill housing precinct	10,145	0	0	0	10,145	Mar-17
Urban Renewal Program – City to the Lake – West Basin infrastructure	9,243	0	0	0	9,243	Jun-17
Urban Renewal Program – Civic and Braddon public realm improvements	1,325	0	0	0	1,325	Jun-17
Urban Renewal Program – Melrose football precinct	5,858	495	0	0	6,353	Dec-17
Urban Renewal Program – Molonglo 3 infrastructure	750	1,670	0	0	2,420	Jun-18
Urban Renewal Program – Phillip Oval upgrade	3,863	500	0	0	4,363	Dec-17
Woden Bus Interchange – Redevelopment Stage 1	1,635	0	0	0	1,635	Jun-17
Woden Valley Stormwater Retardation Basins (Design)	90	0	0	0	90	Complete
<b>Total</b>	<b>99,193</b>	<b>22,112</b>	<b>0</b>	<b>0</b>	<b>121,305</b>	
<b>Community Services Directorate</b>						
A New Respite Property	1,319	0	0	0	1,319	Jun-17
Disability Housing – Respite and Congregate Living Housing (Design)	37	0	0	0	37	Jun-17
<b>Total</b>	<b>1,356</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,356</b>	
<b>Cultural Facilities Corporation</b>						
Canberra Theatre Centre Upgrade – Stage 3	1,386	792	0	0	2,178	Jun-18
<b>Total</b>	<b>1,386</b>	<b>792</b>	<b>0</b>	<b>0</b>	<b>2,178</b>	
<b>Education Directorate</b>						
Coombs P-6 School Construction Funding	1,182	250	250	0	1,682	Feb-16
Hazardous Material Removal Program – Stage 3	500	0	0	0	500	Jun-17
Schools for the Future – Caroline Chisholm School – Centre for Innovation and Learning	2,160	3,421	0	0	5,581	Dec-17
Schools for the Future – Modernising Belconnen High	14,297	1,980	0	0	16,277	Feb-18
Schools for the Future – North Gungahlin and Molonglo	4,608	15,661	7,940	0	28,209	Feb-19
<b>Total</b>	<b>22,747</b>	<b>21,312</b>	<b>8,190</b>	<b>0</b>	<b>52,249</b>	
<b>Environment and Planning Directorate</b>						
City Plan Implementation	104	0	0	0	104	Jun-17
East Lake – Planning and Design Framework Implementation (Feasibility)	64	0	0	0	64	Jun-17

<b>Project</b>	<b>2016-17 \$'000</b>	<b>2017-18 \$'000</b>	<b>2018-19 \$'000</b>	<b>2019-20 \$'000</b>	<b>Four Year Investment \$'000</b>	<b>Physical Completion Date</b>
Enhancing the Protection of Endangered Species and Habitat	3,830	1,721	0	0	5,551	Jun-18
Environmental Offsets – Gungahlin (EPIC)	306	0	0	0	306	Jun-17
Environmental Offsets – Lawson South	466	65	0	0	531	Jun-18
Greenfields Planning for Affordable Housing (Feasibility)	170	0	0	0	170	Jun-17
Infill Development Infrastructure Studies (Feasibility)	135	0	0	0	135	Jun-17
Molonglo Valley – Finalisation of Stage 2 and Commencement of Stage 3 Planning (Feasibility)	163	0	0	0	163	Jun-17
Molonglo Valley – Implementation of Commitments in the National Environmental Significance Plan	200	0	0	0	200	Jun-17
Molonglo Riverside Park – Stage 1	150	0	0	0	150	Jun-17
Molonglo Valley – Implementation of Commitments in the Plan for the Protection of Matters of National Environmental Significance – Stage 2	897	902	0	0	1,799	Jun-18
Prior Year Upgrades	76	0	0	0	76	Jun-17
Red Hill Nature Reserve Remediation (Finalisation and Design)	128	0	0	0	128	Jun-17
Strategic Bushfire Management Plan	750	0	0	0	750	Jun-17
Urban Development Sequence for Affordable Housing (Feasibility)	86	0	0	0	86	Jun-17
Urban Renewal Program – Playground repairs	40	0	0	0	40	Jun-17
<b>Total</b>	<b>7,565</b>	<b>2,688</b>	<b>0</b>	<b>0</b>	<b>10,253</b>	
<b>Health Directorate</b>						
Aboriginal and Torres Strait Islander Residential Alcohol and Other Drug Rehabilitation Facility	2,118	0	0	0	2,118	Jun-16
Calvary Public Hospital – Car park	2,159	0	0	0	2,159	Dec-15
Calvary Public Hospital – Expanded hospital services	1,879	0	0	0	1,879	Jun-17
Calvary Public Hospital – Operating theatre upgrade	4,827	0	0	0	4,827	Jun-17
Calvary Public Hospital – Upgrade of medical imaging equipment	2,674	0	0	0	2,674	Jun-17
Canberra Hospital – More beds	1,975	500	0	0	2,475	Jun-18
Clinical Services and Inpatient Unit Design and Infrastructure Expansion	3,623	0	0	0	3,623	Nov-16
Clinical Services Redevelopment – Phase 2	225	0	0	0	225	Jun-17
Clinical Services Redevelopment – Phase 3	4,753	0	0	0	4,753	Jun-17



<b>Project</b>	<b>2016-17 \$'000</b>	<b>2017-18 \$'000</b>	<b>2018-19 \$'000</b>	<b>2019-20 \$'000</b>	<b>Four Year Investment \$'000</b>	<b>Physical Completion Date</b>
Continuity of Health Services Plan – Essential Infrastructure	4,625	938	0	0	5,563	Dec-17
Health Infrastructure Program – Project management continuation	7,156	0	0	0	7,156	Mar-17
Provision for Project Definition Planning	700	0	0	0	700	Jun-17
Secure Mental Health Unit	19,344	0	0	0	19,344	Sep-16
Staging, Decanting and Continuity of Services	893	750	0	0	1,643	Jun-18
Sterilising Services – Relocation and upgrade	567	9,400	7,291	0	17,258	Jun-19
The Canberra Hospital – Essential infrastructure and engineering works	4,220	0	0	0	4,220	Jul-17
The Canberra Hospital Redevelopment	0	5,525	0	0	5,525	Jun-18
University of Canberra Public Hospital	114,655	73,337	0	0	187,992	Mar-18
University of Canberra Public Hospital Car Park (Grant)	11,200	0	0	0	11,200	Mar-18
<b>Total</b>	<b>187,593</b>	<b>90,450</b>	<b>7,291</b>	<b>0</b>	<b>285,334</b>	

#### **Justice and Community Safety**

<b>Directorate</b>						
Alexander Maconochie Centre – Detainee Industries and Activities Enforcement Project <sup>2</sup>	8,280	400	0	0	8,680	Jan-17
Courts Public Private Partnership – (formerly called ACT Court Facilities Early Works Package)	3,692	2,004	181	0	5,877	Nov-18
Emergency Services Agency (ESA) Station Upgrade and Relocation – Aranda Station	1,868	0	0	0	1,868	Jun-17
ESA – Station Relocation and Upgrade – Phase 2 Due Diligence	720	400	0	0	1,120	Jun-18
Gungahlin Joint Emergency Services Centre – Future use study	80	0	0	0	80	Jun-17
New ACT Court Facilities	168	170	0	0	338	Jun-18
Strengthening Emergency Services – Greenway Ambulance Station	80	0	0	0	80	Aug-16
Strengthening Emergency Services – Upgrade of facilities	18	0	0	0	18	Dec-16
<b>Total</b>	<b>14,906</b>	<b>2,974</b>	<b>181</b>	<b>0</b>	<b>18,061</b>	

#### **Office of the Legislative Assembly**

Accommodation – Expansion of the Assembly	1,030	0	0	0	1,030	Dec-16
<b>Total</b>	<b>1,030</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,030</b>	

#### **Transport Canberra and City Services**

<b>Directorate</b>						
ACT Travel Time Information	386	0	0	0	386	Jun-17

<b>Project</b>	<b>2016-17 \$'000</b>	<b>2017-18 \$'000</b>	<b>2018-19 \$'000</b>	<b>2019-20 \$'000</b>	<b>Four Year Investment \$'000</b>	<b>Physical Completion Date</b>
Better Roads for Gungahlin – Gundaroo Drive duplication – Stage 1	26,885	0	0	0	26,885	Jun-17
Better Roads for Gungahlin – Horse Park Drive duplication	500	0	0	0	500	Jun-17
Better Roads for Tuggeranong – Ashley Drive duplication – Stage 2	10,890	8,762	0	0	19,652	Jun-18
Civic to Gungahlin Corridor Improvements	10,250	0	0	0	10,250	Jun-17
Constitution Avenue to Vernon Circle	2,800	0	0	0	2,800	Jun-17
Essential Waste Management Infrastructure	14,682	0	0	0	14,682	Jun-17
Improved Waste Resource Recovery	1,230	0	0	0	1,230	Jun-17
Light Rail – Stage 1 – Procurement and delivery <sup>3</sup>	15,071	12,185	9,884	0	37,140	Jun-19
Local Shopping Centre Upgrades Program	300	0	0	0	300	Jun-17
Mugga Lane – Rehabilitation of Old Landfill Cells	500	0	0	0	500	Jun-17
Pialligo and Airport Road Network	500	0	0	0	500	Jun-17
Road to Recovery – Commonwealth funded	19,531	3,200	5,425	0	28,156	Jun-19
Shopping Centre Upgrade Program – Red Hill and Lyons	343	0	0	0	343	Jun-17
Urban Renewal Program – Acton – Sullivans Creek cycle path upgrades	900	0	0	0	900	Jun-17
Urban Renewal Program – Erindale Group Centre – Gartside Street (south) development – Stage 1	780	0	0	0	780	Jun-17
Urban Renewal Program – Oaks Estate river corridor heritage walk improvements – Stage 1	180	0	0	0	180	Jun-17
Urban Renewal Program – Tuggeranong – Anketell Street (north) upgrade – Stage 1	390	0	0	0	390	Jun-17
Urban Renewal Program – Tuggeranong Valley and Kaleen age friendly facilities	375	0	0	0	375	Jun-17
Urban Renewal Program – Weston Group Centre – Brierly Street and Trenerry Square upgrades	780	0	0	0	780	Jun-17
West Belconnen Resource Management Centre Rehabilitation of Landfill Cells	0	200	0	0	200	Jun-18
William Slim/Barton Highway Roundabout Signalisation	5,265	0	0	0	5,265	Jun-17
<b>Total</b>	<b>112,538</b>	<b>24,347</b>	<b>15,309</b>	<b>0</b>	<b>152,194</b>	
<b>Total 2016-17 Capital Works-in-Progress</b>	<b>450,114</b>	<b>164,675</b>	<b>30,971</b>	<b>0</b>	<b>645,760</b>	

**Notes:** Numbers may not add due to rounding.

1. Funding has been retained to undertake minor improvements after the defects liability period is complete.

2. This project was formerly reported as the Alexander Maconochie Centre – Additional facilities.
3. Light Rail – Stage 1 – Procurement and delivery was formerly titled Capital Metro – Procurement and delivery.



## **APPENDIX H**

### **CAPITAL WORKS – 2015-16 SAVINGS AND PROJECT VARIATIONS**



## APPENDIX H: CAPITAL WORKS – 2015-16 SAVINGS AND PROJECT VARIATIONS

Over the course of 2015-16, agencies reviewed their infrastructure, upgrades and other projects in light of expenditure to date and identified savings for returning to the Budget, or for transfer to another project as a project variation.

The following table lists the projects for which savings and project variations have been identified.

**Table H.1: Summary of 2015-16 Capital Works Program Savings**

Project	2015-16 \$'000
<b>Chief Minister, Treasury and Economic Development Directorate</b>	
Better Roads for Gungahlin – Enhanced Town Centre road network	-3,953
Better Roads for Gungahlin – Horse Park Drive duplication	-2,144
Casey – Clarrie Hermes Drive Extension to the Barton Highway	-2,491
Coombs – Water Quality Control Ponds	-82
Cravens Creek Water Quality Control Pond	-9,727
Dickson Group Centre Intersections – Upgrade	-277
Gungahlin Town Centre Roads (Design)	-205
Horse Park Drive Extension from Burrumarra Avenue to Mirrabai Drive	-2,031
Horse Park Drive Extension from Burrumarra Avenue to Mirrabai Drive (Design)	-164
Horse Park Drive Extension to Moncrieff Group Centre	-1,211
Horse Park Drive Water Quality Control Pond	-2,567
John Gorton Drive Extension to Molonglo 2 and Group Centre	-600
Kenny – Floodways, Road Access and Basins (Design)	-491
Kenny Contamination Remediation	-280
Molonglo 2 – Trunk Sewer and Stormwater Infrastructure from Holden’s Creek	-1,615
Molonglo 2 – Uriarra Road Upgrade	-899
Molonglo 2 – Water Supply, Trunk Sewer and Stormwater Infrastructure – Stage 1	-2,058
Molonglo Infrastructure Investment	-1,262
Throsby – Access Road (Design)	-132
Woden Stormwater Infrastructure (Design)	-458
<b>Total</b>	<b>-32,647</b>
<b>Education Directorate</b>	
Canberra College Cares – New Building at Phillip Campus	-900
Coombs P-6 School Construction Funding	-6,790
<b>Total</b>	<b>-7,690</b>
<b>Justice and Community Safety Directorate</b>	
Courts Public Private Partnership (PPP) – (Formerly called ACT Court Facilities Early Works Package)	-6,269
<b>Total</b>	<b>-6,269</b>
<b>Territory and Municipal Services Directorate</b>	
ACTION – Replace underground storage tanks	-3,500
Official Opening 2013 – National Arboretum Canberra	-124
<b>Total</b>	<b>-3,624</b>
<b>Total 2015-16 Savings</b>	<b>-50,230</b>

**Table H.2: Summary of 2015-16 Capital Works Project Variations<sup>1</sup>**

<b>Project</b>	<b>2015-16 \$'000</b>
<b>Chief Minister, Treasury and Economic Development Directorate</b>	
Canberra Visitors Centre <sup>2</sup>	5,294
CBR FREE Wifi	700
City Action Plan Stage 1 – Edinburgh Avenue Improvements	-590
Horse Park Drive Extension to Moncrieff Group Centre	-4,900
John Gorton Drive Extension to Molonglo 2 and Group Centre	-4,750
Majura Parkway to Majura Road – Link road	4,900
Molonglo 2 – Uriarra Road Upgrade <sup>3</sup>	-3,500
Molonglo Valley – Environmental Impact Statement for Deferred Area <sup>4</sup>	-200
Woden Bus Interchange – Redevelopment Stage 1	590
<b>Total</b>	<b>-2,456</b>
<b>Education Directorate</b>	
Bonner Primary School	-2,000
Franklin Early Childhood School	-400
Gungahlin College	2,300
Installation of Artificial Grass Surfaces – Stage 1	100
<b>Total</b>	<b>0</b>
<b>Environment and Planning Directorate</b>	
East Lake Sustainable Urban Renewal	-2
Molonglo Valley – Implementation of Commitments in the Plan for the Protection of Matters of National Environmental Significance <sup>4</sup>	200
<b>Total</b>	<b>198</b>
<b>Office of the Legislative Assembly</b>	
Accommodation – Expansion of the Assembly <sup>5</sup>	-165
Accommodation – Staff relocation <sup>5</sup>	-17
<b>Total</b>	<b>-182</b>
<b>Territory and Municipal Services Directorate</b>	
ACT Travel Time Information <sup>6</sup>	300
Constitution Avenue to Vernon Circle - GPO	2,800
R2R Federal Forward Year Funding <sup>6</sup>	7,275
Road to Recovery – Pialligo Avenue Scherger Drive Intersection <sup>6</sup>	160
Road to Recovery – Road Rehabilitation <sup>6</sup>	9,190
Upgrade water management systems at West Belconnen RMC	-70
Upgrade water facilities at the veterinary laboratory, Athllon depot	70
<b>Total</b>	<b>19,725</b>
<b>Total 2015-16 Project Variations</b>	<b>17,285</b>

**Notes:**

1. Positive values represent additional funding for projects and negative values reflect reductions in project funding.
2. \$5.294 million comprises of \$0.544 million from the Commonwealth and \$4.750 million which was transferred from the John Gorton Drive Extension to Molonglo 2 and Group Centre project.
3. Constitution Avenue to Vernon Circle and CBR FREE Wifi received \$2.8 million and \$0.7 million respectively from the \$3.5 million, transferred from the Molonglo 2 – Uriarra Road Upgrade project.
4. Transfer of \$0.2 million from the Molonglo Valley – Environmental Impact Statement for Deferred Area project to the Molonglo Valley – Implementation of Commitments in the Plan for the Protection of Matters of National Environmental Significance project.
5. This represents CUP funding advanced into 2015-16 from the forward year CUP allocations.
6. Commonwealth capital injections to projects.



# APPENDIX I

## CAPITAL WORKS – 2015-16 RE-PROFILING



## APPENDIX I: CAPITAL WORKS – 2015-16 RE-PROFILING

Over the course of 2015-16, agencies reviewed their infrastructure, upgrades and other projects in light of expenditure to date and identified where the re-profiling of their projects was appropriate. This process also included bringing forward planned outyear expenditure to accelerate some existing projects.

A net total of \$90 million has been re-profiled from 2015-16 into 2016-17 and the forward years. The following table lists the projects that have been re-profiled.

**Table I.1: Summary of 2015-16 Capital Works Re-profiling**

Project	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
<b>Canberra Institute of Technology</b>					
CIT Modernisation – Tuggeranong, Bruce and Reid campuses	675	-675	0	0	0
<b>Total</b>	<b>675</b>	<b>-675</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Metro Agency<sup>1</sup></b>					
Light Rail – Stage 1 – Procurement and delivery <sup>2</sup>	-1,500	2,300	800	-1,600	0
<b>Total</b>	<b>-1,500</b>	<b>2,300</b>	<b>800</b>	<b>-1,600</b>	<b>0</b>
<b>Chief Minister, Treasury and Economic Development Directorate</b>					
Better Roads for Gungahlin – Enhanced Town Centre road network	1,819	-3,819	2,000	0	0
Better Roads for Gungahlin – Horse Park Drive duplication	-3,603	100	3,503	0	0
Canberra CBD Upgrade Program	-343	0	343	0	0
Canberra CBD Upgrade Stage 2 – Merry-go-round and Veterans' Park	-302	0	302	0	0
Canberra Visitors' Centre	-1,456	1,456	0	0	0
City to the Lake – New Canberra Theatre (Feasibility)	-100	100	0	0	0
City to the Lake Arterial Roads Concept Design	-814	814	0	0	0
Cravens Creek Water Quality Control Pond	-3,700	2,000	1,700	0	0
Dickson Group Centre Intersections – Upgrade	-50	50	0	0	0
Fyshwick Depot – Fuel storage tanks removal and site remediation	-1,187	1,187	0	0	0
Grant for Development of a New Basketball Centre and Player Amenities	-1,109	1,109	0	0	0
Isabella Weir Spillway – Upgrades	-8,235	1,300	6,935	0	0
John Gorton Drive Extension to Molonglo 2 and Group Centre	-200	200	0	0	0
Kingston Visual Arts Hub (Feasibility)	-25	25	0	0	0
Lyneham Precinct Redevelopment Stage 3	-672	672	0	0	0

<b>Project</b>	<b>2015-16 \$'000</b>	<b>2016-17 \$'000</b>	<b>2017-18 \$'000</b>	<b>2018-19 \$'000</b>	<b>2019-20 \$'000</b>
Lyneham Sports Precinct – Central Amenities (Design)	-421	421	0	0	0
Majura Parkway to Majura Road – Link road	-8,926	6,500	2,426	0	0
Molonglo 2 – Sewer and Pedestrian Bridge over Molonglo River	-400	400	0	0	0
Molonglo 2 – Uriarra Road Upgrade	-500	500	0	0	0
Molonglo 2 – Water Quality Control Ponds, Sewers and Cyclepath (Design)	-761	405	356	0	0
Molonglo 2 – Water Supply, Trunk Sewer and Stormwater Infrastructure – Stage 1	-500	500	0	0	0
Molonglo Infrastructure Investment	1,400	-1,400	0	0	0
Molonglo Valley – Environmental Impact Statement for Deferred Area (Feasibility)	-200	0	200	0	0
Molonglo Valley – Implementation of Commitments in the Plan for the Protection of Matters of National Environmental Significance <sup>3</sup>	-200	200	0	0	0
Motorsports Fund – Capital Improvements to Fairbairn Park (Design)	-327	327	0	0	0
Narrabundah Ball Park – Stage 2 – Design	-479	479	0	0	0
Narrabundah Velodrome Upgrade	-107	107	0	0	0
Netball Infrastructure Upgrades (Design)	-175	175	0	0	0
New Stadium Feasibility Study	-97	97	0	0	0
Office Accommodation	-700	700	0	0	0
Public Art Scheme	-235	235	0	0	0
Stromlo Forest Park – Enclosed Oval (Feasibility)	-200	200	0	0	0
Stromlo Forest Park – Implementation of bushfire management plan	-1,150	650	500	0	0
Stromlo Forest Park Planning and Infrastructure	-1,100	1,100	0	0	0
Throsby – Access road and western intersection	-550	-150	700	0	0
Throsby Multisport Complex (Design)	-185	0	185	0	0
Urban Renewal Program – Better Public Housing – Allawah Court	-1,132	1,132	0	0	0
Urban Renewal Program – Better Public Housing – Karuah	-810	810	0	0	0
Urban Renewal Program – Better Public Housing – Owen Flats	-956	956	0	0	0
Urban Renewal Program – Better Public Housing – Red Hill housing precinct	9,507	-9,507	0	0	0
Urban Renewal Program – City to the Lake – West Basin infrastructure	-5,778	5,778	0	0	0
Urban Renewal Program – Civic and Braddon public realm improvements	-325	325	0	0	0
Urban Renewal Program – Melrose football precinct	-1,680	1,680	0	0	0
Urban Renewal Program – Molonglo 3 infrastructure	-1,430	-240	1,670	0	0
Urban Renewal Program – Phillip Oval upgrade	-740	240	500	0	0

<b>Project</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Woden Bus Interchange Redevelopment – Stage 1	-1,635	1,635	0	0	0
Woden Valley Stormwater Retardation Basins (Design)	-90	90	0	0	0
<b>Total</b>	<b>-40,859</b>	<b>19,539</b>	<b>21,320</b>	<b>0</b>	<b>0</b>
<b>Community Services Directorate</b>					
A New Respite Property	-1,319	1,319	0	0	0
Disability Housing – Respite and Congregate Living Housing (Design)	-37	37	0	0	0
<b>Total</b>	<b>-1,356</b>	<b>1,356</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Education Directorate</b>					
Coombs P-6 School Construction Funding	-750	250	250	250	0
Schools for the Future – Caroline Chisholm School – Centre for Innovation and Learning	-180	180	0	0	0
Schools for the Future – Modernising Belconnen High	-3,600	3,600	0	0	0
Schools for the Future – North Gungahlin and Molonglo	0	-4,500	2,500	2,000	0
<b>Total</b>	<b>-4,530</b>	<b>-470</b>	<b>2,750</b>	<b>2,250</b>	<b>0</b>
<b>Environment and Planning Directorate</b>					
City Plan Implementation	-104	104	0	0	0
East Lake – Planning and Design Framework Implementation (Feasibility)	-64	64	0	0	0
Greenfields Planning for Affordable Housing (Feasibility)	-170	170	0	0	0
Infill Development Infrastructure Studies (Feasibility)	-135	135	0	0	0
Molonglo Valley – Finalisation of Stage 2 and Commencement of Stage 3 Planning (Feasibility)	-163	163	0	0	0
Prior Year Upgrades	-76	76	0	0	0
Urban Development Sequence for Affordable Housing (Feasibility)	-86	86	0	0	0
<b>Total</b>	<b>-798</b>	<b>798</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Health Directorate</b>					
Aboriginal Torres Strait Islander Residential Alcohol and Other Drug Rehabilitation Facility	832	-832	0	0	0
Calvary Public Hospital – Car park	-2,159	2,159	0	0	0
Calvary Public Hospital – Expanded hospital services	-1,879	1,879	0	0	0
Calvary Public Hospital – Operating theatre upgrade	-2,442	2,442	0	0	0
Calvary Public Hospital – Upgrade of medical imaging equipment	-791	791	0	0	0
Canberra Hospital – More beds	-990	985	5	0	0
Clinical Services and Inpatient Unit Design and Infrastructure Expansion	11,900	-11,900	0	0	0

<b>Project</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Clinical Services Redevelopment – Phase 2	-225	225	0	0	0
Clinical Services Redevelopment – Phase 3	-4,753	4,753	0	0	0
Continuity of Health Services Plan – Essential Infrastructure	-2,039	1,101	938	0	0
Health Infrastructure Program – Project management continuation	2,095	-2,095	0	0	0
Provision for Project Definition Planning	-700	700	0	0	0
Secure Mental Health Unit	-8,210	8,210	0	0	0
Staging, Decanting and Continuity of Services	-1,643	893	750	0	0
Sterilising Services – Relocation and upgrade	-67	-9,333	2,109	7,291	0
The Canberra Hospital – Essential infrastructure and engineering works	-2,034	2,034	0	0	0
The Canberra Hospital Redevelopment	775	-6,300	5,525	0	0
University of Canberra Public Hospital	12,008	-16,825	4,817	0	0
<b>Total</b>	<b>-322</b>	<b>-21,113</b>	<b>14,144</b>	<b>7,291</b>	<b>0</b>

#### **Justice and Community Safety Directorate**

Alexander Maconochie Centre – Detainee Industries and Activities Enforcement Project <sup>4</sup>	-8,680	8,280	400	0	0
Courts Public Private Partnership (PPP) – (Formerly called ACT Court Facilities Early Works Package)	-4,391	2,850	1,360	181	0
Emergency Services Agency Station Upgrade and Relocation – Aranda Station	-1,737	1,737	0	0	0
ESA – Station Relocation and Upgrade – Phase 2 Due Diligence	-1,120	720	400	0	0
Gungahlin Joint Emergency Services Centre – Future use study	-80	80	0	0	0
Strengthening Emergency Services – Greenway Ambulance Station	-80	80	0	0	0
Strengthening Emergency Services – Upgrade of facilities	-18	18	0	0	0
<b>Total</b>	<b>-16,106</b>	<b>13,765</b>	<b>2,160</b>	<b>181</b>	<b>0</b>

#### **Territory and Municipal Services**

##### **Directorate**

Better Roads for Gungahlin – Gundaroo Drive duplication – Stage 1 <sup>5</sup>	-5,600	5,600	0	0	0
Civic to Gungahlin Corridor Improvements <sup>5</sup>	-8,678	8,678	0	0	0
Constitution Ave to Vernon Circle – GPO <sup>5</sup>	-2,800	2,800	0	0	0
Enhancing the Protection of Endangered Species and Habitat <sup>3</sup>	-800	800	0	0	0
Environmental Offsets – Gungahlin (EPIC) <sup>3</sup>	-100	100	0	0	0
Environmental Offsets – Lawson South <sup>3</sup>	-250	250	0	0	0
Improved Waste Resource Recovery – GPO <sup>5</sup>	-400	400	0	0	0
Local Shopping Centre Upgrades Program <sup>5</sup>	-300	300	0	0	0
Molonglo Riverside Park – Stage 1 <sup>3</sup>	-150	150	0	0	0
Mugga Lane – Rehabilitation of Old Landfill Cells <sup>5</sup>	-500	500	0	0	0

<b>Project</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
National Arboretum Canberra – Event terrace and precinct facilities <sup>6</sup>	-800	800	0	0	0
National Arboretum Canberra – Water Security <sup>6</sup>	-130	130	0	0	0
Pialligo and Airport Road Network – GPO <sup>5</sup>	400	-400	0	0	0
Red Hill Nature Reserve Remediation (Finalisation of Design) <sup>3</sup>	-128	128	0	0	0
Strategic Bushfire Management Plan <sup>3</sup>	-750	750	0	0	0
Urban Renewal Program – Acton – Sullivans Creek cyclepath upgrades <sup>5</sup>	-900	900	0	0	0
Urban Renewal Program – Playground repairs <sup>5</sup>	-40	40	0	0	0
Urban Renewal Program – Tuggeranong – Anketell Street (north) upgrade – Stage 1 <sup>5</sup>	-390	390	0	0	0
Urban Renewal Program – Tuggeranong Valley and Kaleen age friendly facilities <sup>5</sup>	-125	125	0	0	0
West Belconnen Resource Management Centre Rehabilitation of Landfill Cells <sup>5</sup>	-200	0	200	0	0
William Slim/Barton Highway Roundabout Signalisation <sup>5</sup>	-3,000	3,000	0	0	0
<b>Total</b>	<b>-25,641</b>	<b>25,441</b>	<b>200</b>	<b>0</b>	<b>0</b>
<b>Total 2015-16 Project Re-profiling</b>	<b>-90,437</b>	<b>40,941</b>	<b>41,374</b>	<b>8,122</b>	<b>0</b>

**Notes:**

1. The Capital Metro Agency will be amalgamated into the Transport Canberra and City Services Directorate from 1 July 2016.
2. This project was formerly reported as Capital Metro – Procurement and delivery.
3. This project will be transferred to the Environment and Planning Directorate from 1 July 2016.
4. This project was formerly reported as Alexander Maconochie Centre – Additional facilities.
5. This project will be transferred to the Transport Canberra and City Services Directorate from 1 July 2016.
6. This project will be transferred to the Chief Minister, Treasury and Economic Development Directorate from 1 July 2016.





## **APPENDIX J**

### **CAPITAL WORKS – 2014-15 to 2015-16 SECTION 16B ROLLOVERS**



## APPENDIX J: CAPITAL WORKS – 2014-15 to 2015-16

### SECTION 16B ROLLOVERS

This section represents the rollover of unused appropriation from 2014-15 to 2015-16 for projects under Section 16B of the *Financial Management Act 1996*. Table J.1 details the Section 16B rollovers by agency.

**Table J.1: Summary of 2014-15 to 2015-16 Section 16B Rollovers<sup>1</sup>**

Project	2015-16 \$'000
<b>Chief Minister, Treasury and Economic Development Directorate</b>	
Ainslie Music Hub	18
Belconnen Arts Centre Stage 2 (Feasibility and Forward Design)	12
Canberra CBD Upgrade Program	339
Canberra CBD Upgrade Stage 2 – Merry-go-round and Veterans' Park	302
Casey – Clarrie Hermes Drive Extension to the Barton Highway	2,491
Childcare Capital Upgrades	42
Childcare Centre Upgrades – Stage 2	1,179
Childcare Centre Upgrades – Stage 3	333
City Action Plan Stage 1 – Edinburgh Avenue Improvements	134
City to Lake – West Basin Public Waterfront (Design)	334
City to the Lake Arterial Roads Concept Design	585
Coombs – Water Quality Control Ponds	-130
Cravens Creek Water Quality Control Pond	229
Dickson Group Centre Intersections – Upgrade	253
Franklin – Community Recreation Irrigated Park Enhancement	100
Fyshwick Depot – Fuel storage tanks removal and site remediation	297
Gorman House Multi-Arts Hub	375
Government Office Accommodation and Relocation Fitout	231
Greenway Oval Improvements (Design)	-1
Gungahlin Enclosed Oval – Construction of a Grandstand	-314
Gungahlin Enclosed Oval (Sports Complex)	-83
Gungahlin Leisure Centre (Design)	-128
Gungahlin Town Centre Roads (Design)	108
Gungahlin Wellbeing Precinct – Infrastructure Works	-124
Holder Early Childhood Centre	506
Holt Preschool Refurbishment	68
Horse Park Drive Extension from Burrumarra Avenue to Mirrabai Drive	223
Horse Park Drive Extension from Burrumarra Avenue to Mirrabai Drive (Design)	-206
Horse Park Drive Extension to Moncrieff Group Centre	2,676
Horse Park Drive Water Quality Control Pond	-826
Isabella Weir Spillway Upgrades	-88
John Gorton Drive Extension to Molonglo 2 and Group Centre	-3,292
Kenny – Floodways, Road Access and Basins (Design)	151
Kenny Contamination Remediation	-1
Kingston Foreshore Parking (Design)	125
Lyneham Sports Precinct – Central Amenities (Design)	-70
Lyneham Sports Precinct Redevelopment Stage 3	-101
Majura Parkway Estate Development (Design)	2
Majura Parkway to Majura Road – Link road	126
Melrose Synthetic Football Facility (Design)	-51

<b>Project</b>	<b>2015-16 \$'000</b>
Molonglo 2 – East-West Arterial Road and Services Extension to Cravens Creek (Design)	-39
Molonglo 2 – Sewer and Pedestrian Bridge over Molonglo River	-7,041
Molonglo 2 – Trunk Sewer and Stormwater Infrastructure from Holden’s Creek	1,309
Molonglo 2 – Uriarra Road Upgrade	-2,070
Molonglo 2 – Water Quality Control Ponds, Sewers and Cyclepath (Design)	722
Molonglo 2 – Water Supply, Trunk Sewer and Stormwater Infrastructure – Stage 1	1,808
Molonglo Infrastructure Investment	-1,070
Motorsport Funding	277
Motorsports Fund – Capital Improvements to Fairbairn Park (Design)	295
Narrabundah Ball Park – Stage 2 – Design	79
Narrabundah Long Stay Park – Symonston	823
Narrabundah Velodrome Upgrade	-82
New Stadium Feasibility Study	-103
Prior Year Upgrades	2,424
Remediation of Fuel Storage Facilities	167
Replacement of Canberra Seniors Centre (Design)	252
Restoration of Sportsgrounds – Bonython, Watson and Weetangera	289
Revitalisation of Civic and Braddon (Design)	-202
Stromlo Forest Park – Implementation of bushfire management plan	100
Stromlo Forest Park Planning and Infrastructure	-226
Stromlo Forest Park Soil Conservation Works	-119
Supporting Our Local Sporting Clubs – Redevelopment of Kippax District Playing Fields	-45
The Valley Avenue Extension to Gundaroo Drive (Design)	3
Throsby – Access Road (Design)	-115
Throsby – Access road and western intersection	496
Throsby Multisport Complex (Design)	-187
Tuggeranong Lakeside Leisure Centre – Water play park	200
Upgrade of Early Childhood Facilities	303
“Where Will We Play” Outdoor Facilities Water Reduction Strategies	1
Woden Bus Interchange – Early Works	38
Woden Bus Interchange Redevelopment	101
Woden Bus Interchange Redevelopment – Stage 1	100
Woden Valley Stormwater Retardation Basins (Design)	-5
Woden/Weston Creek Community Hub (Feasibility and Forward Design)	86
Wright Outer Asset Protection Zone – Stromlo Forest Park	-65
<b>Total</b>	<b>4,328</b>
<b>Education Directorate</b>	
Belconnen High School Modernisation – Stage 1	716
Belconnen Regional Trade Skills Centre	4,957
Bonner Primary School	159
Canberra College Cares – New Building at Phillip Campus	484
Carbon Neutral Schools – Stage 1	37
COAG Universal Access to Preschools – Stage 1 Expansion Works	53
Coombs P-6 School Construction Funding	500
Franklin Early Childhood School	-5
Gungahlin College	12
Hazardous Material Removal Program – Stage 3	22
School Capital Upgrades	-74
Trade Training Centres – Tuggeranong	76
Tuggeranong Introductory English Centre	7
West Macgregor Development – Macgregor Primary School Expansion	33
<b>Total</b>	<b>6,977</b>

<b>Project</b>	<b>2015-16 \$'000</b>
<b>Environment and Planning Directorate</b>	
ACT Light Rail Master Plan (Feasibility)	65
Continuation of Urban Infill Program (Feasibility)	2
Greenfields Planning for Affordable Housing (Feasibility)	-1
Infill Development Infrastructure Studies (Feasibility)	48
Inner North Stormwater Reticulation Network	-57
Molonglo Stage 2 – Suburbs 3 and 4 Environmental Impact Statement and Clearances (Feasibility)	108
Molonglo Valley – Finalisation of Stage 2 and Commencement of Stage 3 Planning (Feasibility)	105
Prior Year Upgrades	54
Urban Development Sequence for Affordable Housing (Feasibility)	-16
<b>Total</b>	<b>308</b>
<b>Health Directorate</b>	
Aboriginal Torres Strait Islander Residential Alcohol and Other Drug Rehabilitation Facility	252
Calvary Public Hospital – Refurbishments for more beds (Grant)	135
The Canberra Hospital Redevelopment	500
Continuity of Health Services Plan – Essential Infrastructure	523
Enhanced Community Health Centre – Belconnen	109
Integrated Cancer Centre – Phase 2	66
Prior Year Upgrades	1,553
Tuggeranong Health Centre – Stage 2	100
<b>Total</b>	<b>3,238</b>
<b>Housing ACT</b>	
Disability Dual Occupancy Housing	143
Expansion of Social Housing – Stage 2	119
Security Improvement Program for Elderly Public Housing Tenants	100
<b>Total</b>	<b>362</b>
<b>Justice and Community Safety Directorate</b>	
Alexander Maconochie Centre – Detainee Industries and Activities Enforcement Project <sup>2</sup>	4,425
Alexander Maconochie Centre – Duress Alarm	272
Emergency Services Agency Station Upgrade and Relocation – Aranda Station	706
ESA – Station Relocation and Upgrade – Phase 2 Due Diligence	190
ESA Station Upgrade and Relocation – South Tuggeranong Station	324
New ACT Court Facilities	721
Prior Year Upgrades	117
<b>Total</b>	<b>6,755</b>
<b>Office of the Legislative Assembly</b>	
Accommodation – Expansion of the Assembly	69
Accommodation – Staff relocation	50
<b>Total</b>	<b>119</b>
<b>Territory and Municipal Services Directorate<sup>3</sup></b>	
ACTION – Replace underground storage tanks	278
Bridge Strengthening on Commercial Routes	310
Bridge Strengthening on Commercial Routes Barry Drive	196
Centenary Trail	41
Constitution Avenue	6,946
Environmental Offsets – Lawson South	-7
Jerrabomberra Wetlands Infrastructure Improvements	108

<b>Project</b>	<b>2015-16</b>
	<b>\$'000</b>
Kingston – Wentworth Avenue Pavement Rehabilitation Stage 2 (Design)	19
Local Shopping Centre Upgrades Program	73
Majura Off Road Shared Path	-2,528
Molonglo Riverside Park – Stage 1	292
Molonglo Valley – Implementation of Commitments in the NES Plan	130
Mugga 2 Quarry – Remediation	-132
Mugga Lane – Land Fill Extension – Stage 5	645
Mugga Lane – Rehabilitation of Old Landfill Cells	-32
Mugga Lane – Replace Asbestos Disposal Site	-130
Mugga Lane – Replace Damaged Septic System	39
National Arboretum Canberra – Event Terrace and Precinct Facilities	216
National Arboretum Canberra – Water Security	-25
Official Opening 2013 – National Arboretum Canberra	222
Playground Safety Program	-1
Prior Year Upgrades	2,135
R2R Federal Forward Year Funding	-5,090
Red Hill Nature Reserve Remediation (Design)	116
Red Hill Nature Reserve Remediation (Finalisation and Design)	-7
Strategic bushfire management plan	-284
Town and District Park Upgrades	479
Transport for Canberra – Bus Stop Upgrades to Disability Standards Stage 2	514
Transport for Canberra – Canberra Avenue Bus Priority Measures	5
Transport for Canberra – City Path Lighting	134
Transport for Canberra – Majura Parkway	20,950
Transport for Canberra – Upgrading Erindale Bus Station	84
Transport for Canberra – Walking and Cycling Infrastructure – Stage 4	-245
Weston Creek Group Centre Parking	161
<b>Total</b>	<b>25,612</b>
<b>Total Capital Works Section 16B Rollovers</b>	<b>47,699</b>

**Notes:**

1. Negative numbers indicate funds drawn in advance in 2014-15.
2. This project was formerly reported as Alexander Maconochie Centre – Additional facilities.
3. These capital works under the Territory and Municipal Services Directorate will be allocated to the Transport Canberra and City Services Directorate and the Environment and Planning Directorate from 1 July 2016.

## **APPENDIX K**

### **CONSOLIDATED FINANCIAL STATEMENTS – PUBLIC TRADING ENTERPRISES AND TOTAL TERRITORY**





## APPENDIX K: CONSOLIDATED FINANCIAL STATEMENTS – PUBLIC TRADING ENTERPRISES AND TOTAL TERRITORY

**Table K.1**  
**Australian Capital Territory**  
**Public Trading Enterprises**  
**Operating Statement**

2015-16 Budget \$'000		2015-16 Est. Outcome \$'000	2016-17 Budget \$'000	Var %	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>Revenue</b>							
178,460	Government Payment for Outputs	180,617	172,362	-5	166,997	169,079	168,652
	Grants Revenue						
-	Commonwealth Grants	767	767	-	767	767	767
-	Gains from Contributed Assets	16,297	13,585	-17	3,407	3,272	3,000
	Sales of Goods and Services Revenue						
67,032	Revenue from Associates and Joint Ventures	103,704	73,163	-29	78,968	77,094	95,854
425,943	Other Sales of Goods and Services	433,155	436,829	1	450,204	474,993	488,151
2,224	Interest Income	6,704	8,160	22	8,941	8,435	8,061
3,936	Distribution from Investments with the Territory Banking Account	161	-	-100	-	-	-
	Other Revenue						
406,530	Land Revenue (Value Add Component)	515,872	489,800	-5	435,590	443,097	526,679
11,369	Other Revenue	12,439	9,333	-25	10,427	9,644	9,531
<b>1,095,494</b>	<b>Total Revenue</b>	<b>1,269,716</b>	<b>1,203,999</b>	<b>-5</b>	<b>1,155,301</b>	<b>1,186,381</b>	<b>1,300,695</b>
<b>Expenses</b>							
180,219	Employee Expenses	178,137	190,061	7	183,752	184,199	184,333
22,889	Superannuation Expenses	22,624	23,898	6	24,301	24,616	24,978
72,287	Depreciation and Amortisation	78,785	92,919	18	114,673	89,634	81,217
85,516	Interest Expense	78,388	78,744	..	80,235	77,536	80,561
96,854	Other Property Expenses (Income Tax Expense)	121,794	125,551	3	81,880	102,113	98,364
	Other Operating Expenses						
206,969	Supplies and Services	204,370	225,681	10	226,433	230,237	230,813
199,598	Other Operating Expenses	236,980	101,182	-57	204,384	164,196	326,511
83,134	Grants and Purchased Services	95,397	130,359	37	70,819	97,351	73,435
<b>947,466</b>	<b>Total Expenses</b>	<b>1,016,475</b>	<b>968,395</b>	<b>-5</b>	<b>986,477</b>	<b>969,882</b>	<b>1,100,212</b>
<b>148,028</b>	<b>UPF Net Operating Balance</b>	<b>253,241</b>	<b>235,604</b>	<b>-7</b>	<b>168,824</b>	<b>216,499</b>	<b>200,483</b>

**Table K.1 (cont.)  
Australian Capital Territory  
Public Trading Enterprises  
Operating Statement**

2015-16 Budget \$'000		2015-16 Est. Outcome \$'000	2016-17 Budget \$'000	Var %	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>Other Economic Flows – Included in the Operating Result</b>							
71,107	Land Revenue (Market Gains on Land Sales)	3,048	88,591	#	56,448	39,355	1,526
-24,759	Net Gain/(Loss) on Sale/(Disposal) of Non Financial Assets	-6,121	-78,924	#	-98,388	-57,605	-24
314	Net Gain/(Loss) on Financial Assets or Liabilities at Fair Value	469	312	-33	312	312	312
-2,247	Doubtful Debts	-2,857	-2,612	9	-2,463	-2,462	-2,483
<b>192,443</b>	<b>Operating Result</b>	<b>247,780</b>	<b>242,971</b>	<b>-2</b>	<b>124,733</b>	<b>196,099</b>	<b>199,814</b>
<b>Other Economic Flows – Other Comprehensive Income Items that will not be Subsequently Reclassified to Profit or Loss</b>							
44,323	Increase/(Decrease) in the Asset Revaluation Surplus	81,401	108,353	33	180,149	113,070	114,350
<b>236,766</b>	<b>Total Comprehensive Income</b>	<b>329,181</b>	<b>351,324</b>	<b>7</b>	<b>304,882</b>	<b>309,169</b>	<b>314,164</b>
<b>148,028</b>	<b>UPF Net Operating Balance less Net Acquisition of Non-Financial Assets</b>	<b>253,241</b>	<b>235,604</b>	<b>-7</b>	<b>168,824</b>	<b>216,499</b>	<b>200,483</b>
177,960	Payments for Non-Financial Assets	173,013	172,070	-1	141,021	105,248	93,603
-35,576	Sales of Non-Financial Assets	-39,992	-33,551	16	-38,881	-37,856	-38,625
-53,877	Land Revenue (Net Cash Receipts)	18,359	-90,172	-591	-47,764	-38,348	9,481
-72,287	Depreciation and Amortisation	-78,785	-92,919	-18	-114,673	-89,634	-81,217
-59,313	Other Movements in Non-Financial Assets	-54,236	-99,476	-83	-45,094	-71,098	-46,771
-43,093	Total Net Acquisition of Non-Financial Assets	18,359	-144,048	-885	-105,391	-131,688	-63,529
<b>191,121</b>	<b>Net Lending /(Borrowing)</b>	<b>234,882</b>	<b>379,652</b>	<b>62</b>	<b>274,215</b>	<b>348,187</b>	<b>264,012</b>
148,028	UPF Net Operating Balance	253,241	235,604	-7	168,824	216,499	200,483
<b>148,028</b>	<b>HEADLINE NET OPERATING BALANCE</b>	<b>253,241</b>	<b>235,604</b>	<b>-7</b>	<b>168,824</b>	<b>216,499</b>	<b>200,483</b>

**Table K.2**  
**Australian Capital Territory**  
**Public Trading Enterprises**  
**Balance Sheet**

2015-16 Budget \$'000		2015-16 Est. Outcome \$'000	2016-17 Budget \$'000	Var %	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>Financial Assets</b>							
112,491	Cash and Deposits	373,992	239,114	-36	104,877	76,230	68,459
67,438	Investments and Loans	32,637	31,185	-4	29,303	28,924	29,247
168,437	Receivables	153,632	143,225	-7	162,499	165,387	184,042
724,514	Equity – Investments Accounted for Using the Equity Method	949,749	969,207	2	957,362	990,047	1,007,872
<b>1,072,880</b>	<b>Total Financial Assets</b>	<b>1,510,010</b>	<b>1,382,731</b>	<b>-8</b>	<b>1,254,041</b>	<b>1,260,588</b>	<b>1,289,620</b>
<b>Non-Financial Assets</b>							
<b>Produced Assets</b>							
3,414,922	Property, Plant and Equipment	3,535,662	3,725,663	5	3,847,349	3,935,980	3,952,714
9,452	Investment Properties	9,130	10,111	11	11,092	12,073	13,054
17,729	Intangibles	23,495	23,297	-1	23,145	23,020	23,020
298,180	Inventories	241,962	383,712	59	439,416	536,548	389,227
2,540	Assets Held for Sale	2,911	3,180	9	3,449	3,718	3,987
128,983	Capital Works-in-Progress	177,618	178,021	..	181,226	184,530	187,936
<b>Non-Produced Assets</b>							
3,257,244	Property, Plant and Equipment	3,297,343	3,437,422	4	3,514,454	3,628,262	3,704,080
<b>Other Non-Financial Assets</b>							
28,167	Deferred Tax Assets	28,167	28,167	-	28,167	28,167	28,167
11	Other Non-Financial Assets	-	-	-	-	-	-
<b>7,157,228</b>	<b>Total Non-Financial Assets</b>	<b>7,316,288</b>	<b>7,789,573</b>	<b>6</b>	<b>8,048,298</b>	<b>8,352,298</b>	<b>8,302,185</b>
<b>8,230,108</b>	<b>Total Assets</b>	<b>8,826,298</b>	<b>9,172,304</b>	<b>4</b>	<b>9,302,339</b>	<b>9,612,886</b>	<b>9,591,805</b>
<b>Liabilities</b>							
1,652,518	Advances Received	1,607,676	1,712,335	7	1,784,799	1,815,005	1,848,348
<b>Borrowings</b>							
845	Finance Leases	-	-	-	-	-	-
63,407	Employee Benefits	56,946	57,998	2	59,127	60,270	61,427
139,556	Other Provisions	535,571	533,165	..	532,653	534,971	570,253
124,868	Payables	126,555	59,362	-53	38,749	57,132	36,985
<b>Other Liabilities</b>							
25,006	Current Tax Liability	72,790	80,232	10	44,485	60,428	56,730
347,195	Deferred Tax Liability	42,848	37,848	-12	37,848	37,848	37,848
108,367	Other Liabilities	188,408	248,209	32	211,881	266,384	105,216
<b>2,461,762</b>	<b>Total Liabilities</b>	<b>2,630,794</b>	<b>2,729,149</b>	<b>4</b>	<b>2,709,542</b>	<b>2,832,038</b>	<b>2,716,807</b>
<b>5,768,346</b>	<b>Net Assets</b>	<b>6,195,504</b>	<b>6,443,155</b>	<b>4</b>	<b>6,592,797</b>	<b>6,780,848</b>	<b>6,874,998</b>
2,258,864	Accumulated Funds	2,416,190	2,519,577	4	2,385,529	2,454,219	2,456,019
3,499,642	Asset Revaluation Surplus	3,769,474	3,913,738	4	4,197,428	4,316,789	4,409,139
9,840	Other Reserves	9,840	9,840	-	9,840	9,840	9,840
<b>5,768,346</b>	<b>Net Worth</b>	<b>6,195,504</b>	<b>6,443,155</b>	<b>4</b>	<b>6,592,797</b>	<b>6,780,848</b>	<b>6,874,998</b>
<b>-1,388,882</b>	<b>Net Financial Worth</b>	<b>-1,120,784</b>	<b>-1,346,418</b>	<b>-20</b>	<b>-1,455,501</b>	<b>-1,571,450</b>	<b>-1,427,187</b>
<b>1,473,434</b>	<b>Net Debt</b>	<b>1,201,047</b>	<b>1,442,036</b>	<b>20</b>	<b>1,650,619</b>	<b>1,709,851</b>	<b>1,750,642</b>

**Table K.3**  
**Australian Capital Territory**  
**Public Trading Enterprises**  
**Statement of Changes in Equity**

2015-16 Budget \$'000		2015-16 Est. Outcome \$'000	2016-17 Budget \$'000	Var %	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>Opening Equity</b>							
2,239,910	Opening Accumulated Funds	2,323,089	2,416,190	4	2,519,577	2,385,529	2,454,219
3,477,319	Opening Asset Revaluation Surplus	3,703,095	3,769,474	2	3,913,738	4,197,428	4,316,789
9,840	Opening Other Reserves	9,840	9,840	-	9,840	9,840	9,840
<b>5,727,069</b>	<b>Opening Balance</b>	<b>6,036,024</b>	<b>6,195,504</b>	<b>3</b>	<b>6,443,155</b>	<b>6,592,797</b>	<b>6,780,848</b>
<b>Comprehensive Income</b>							
<i>Included in Accumulated Funds:</i>							
192,443	Operating Result for the Period	247,780	242,971	-2	124,733	196,099	199,814
<i>Included in Asset Revaluation Surplus:</i>							
44,323	Increase/(Decrease) in the Asset Revaluation Surplus	81,401	108,353	33	180,149	113,070	114,350
<b>236,766</b>	<b>Total Comprehensive Income</b>	<b>329,181</b>	<b>351,324</b>	<b>7</b>	<b>304,882</b>	<b>309,169</b>	<b>314,164</b>
<b>Other</b>							
22,000	Transfer to/(from) Accumulated Funds	15,022	-35,911	-339	-103,541	-6,291	22,000
-22,000	Movement in the Asset Revaluation Surplus	-15,022	35,911	339	103,541	6,291	-22,000
<b>0</b>	<b>Total Other</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>							
31,001	Capital Injections	33,094	21,855	-34	7,000	5,000	5,000
-	- Capital Distributions	-5,335	-78,367	#	-98,366	-57,587	-
-	- Increase/(Decrease) in Net Assets Received from the GGS	44,960	236,400	426	122,000	164,778	-
-226,490	Dividends Approved	-242,420	-283,561	-17	-185,874	-233,309	-225,014
<b>-195,489</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>-169,701</b>	<b>-103,673</b>	<b>39</b>	<b>-155,240</b>	<b>-121,118</b>	<b>-220,014</b>
<b>Closing Equity</b>							
2,258,864	Closing Accumulated Funds	2,416,190	2,519,577	4	2,385,529	2,454,219	2,456,019
3,499,642	Closing Asset Revaluation Surplus	3,769,474	3,913,738	4	4,197,428	4,316,789	4,409,139
9,840	Closing Other Reserves	9,840	9,840	-	9,840	9,840	9,840
<b>5,768,346</b>	<b>Balance at the End of the Reporting Period</b>	<b>6,195,504</b>	<b>6,443,155</b>	<b>4</b>	<b>6,592,797</b>	<b>6,780,848</b>	<b>6,874,998</b>

**Table K.4**  
**Australian Capital Territory**  
**Public Trading Enterprises**  
**Cash Flow Statement**

2015-16 Budget \$'000	2015-16 Est. Outcome \$'000	2016-17 Budget \$'000	Var %	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>Cash Flows from Operating Activities</b>						
<b>Cash Receipts</b>						
967,837	1,007,081	1,061,496	5	966,761	984,411	1,044,030
178,460	180,673	172,231	-5	166,838	168,906	168,479
2,224	7,214	7,520	4	7,084	6,874	6,696
3,636	161	0	-100	0	0	0
81,210	110,182	142,790	30	111,553	93,360	87,980
<b>1,233,367</b>	<b>1,305,311</b>	<b>1,384,037</b>	<b>6</b>	<b>1,252,236</b>	<b>1,253,551</b>	<b>1,307,185</b>
<b>Total Cash Received from Operating Activities</b>						
<b>Cash Payments</b>						
-208,438	-200,605	-206,342	-3	-208,088	-208,956	-209,457
-213,952	-248,812	-250,219	-1	-251,138	-255,602	-256,669
-23,821	-25,728	-24,949	3	-22,318	-22,981	-23,664
-90,140	-84,055	-84,954	-1	-87,341	-82,402	-85,645
-405,084	-354,854	-382,689	-8	-350,345	-357,597	-252,718
<b>-941,435</b>	<b>-914,054</b>	<b>-949,153</b>	<b>-4</b>	<b>-919,230</b>	<b>-927,538</b>	<b>-828,153</b>
<b>291,932</b>	<b>391,257</b>	<b>434,884</b>	<b>-11</b>	<b>333,006</b>	<b>326,013</b>	<b>479,032</b>
<b>Net Cash Flows from Operating Activities</b>						
<b>Cash Flows from Investing Activities</b>						
<b>Cash Flows from Investments in Non-Financial Assets</b>						
35,576	39,992	33,551	-16	38,881	37,856	38,625
-177,960	-173,013	-172,070	1	-141,021	-105,248	-93,603
<b>-142,384</b>	<b>-133,021</b>	<b>-138,519</b>	<b>-4</b>	<b>-102,140</b>	<b>-67,392</b>	<b>-54,978</b>
<b>Net Cash Flows from Investments in Non-Financial Assets</b>						
<b>Cash Flows from Investments in Financial Assets for Policy Purposes</b>						
<b>Cash Receipts</b>						
31,001	33,094	21,855	-34	7,000	5,000	5,000
<b>31,001</b>	<b>33,094</b>	<b>21,855</b>	<b>-34</b>	<b>7,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Total Cash Received from Investment in Financial Assets for Policy Purposes</b>						
<b>Cash Payments</b>						
-49,775	-2,133	-145,716	#	-137,880	-65,135	-21,068

**Table K.4 (cont.)  
Australian Capital Territory  
Public Trading Enterprises  
Cash Flow Statement**

2015-16 Budget \$'000		2015-16 Est. Outcome \$'000	2016-17 Budget \$'000	Var %	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>-49,775</b>	<b>Total Cash Paid from Investment in Financial Assets for Policy Purposes</b>	<b>-2,133</b>	<b>-145,716</b>	<b>#</b>	<b>-137,880</b>	<b>-65,135</b>	<b>-21,068</b>
<b>-18,774</b>	<b>Net Cash Flows from Investments in Financial Assets for Policy Purposes</b>	<b>30,961</b>	<b>-123,861</b>	<b>-500</b>	<b>-130,880</b>	<b>-60,135</b>	<b>-16,068</b>
	<b>Cash Flows from Investments in Financial Assets for Liquidity Purposes</b>						
339,874	Sales of Investments	373,014	302,106	-19	335,431	302,946	576,579
-349,036	Payments for Investments	-344,206	-349,516	-2	-316,164	-312,694	-554,404
<b>-9,162</b>	<b>Net Cash Flows from Investments in Financial Assets for Liquidity Purposes</b>	<b>28,808</b>	<b>-47,410</b>	<b>-265</b>	<b>19,267</b>	<b>-9,748</b>	<b>22,175</b>
<b>-170,320</b>	<b>Net Cash Flows from Investing Activities</b>	<b>-73,252</b>	<b>-309,790</b>	<b>-323</b>	<b>-213,753</b>	<b>-137,275</b>	<b>-48,871</b>
	<b>Cash Flows from Financing Activities</b>						
	<b>Cash Receipts</b>						
104,300	Borrowings	249,300	123,300	-51	392,300	53,300	275,300
<b>104,300</b>	<b>Total Cash Received from Financing Activities</b>	<b>249,300</b>	<b>123,300</b>	<b>-51</b>	<b>392,300</b>	<b>53,300</b>	<b>275,300</b>
	<b>Cash Payments</b>						
-17,160	Borrowings	-204,994	-75,380	63	-339,462	-23,497	-241,193
-132,049	Dividends Paid	-130,977	-184,516	-41	-186,292	-158,445	-366,516
-96,891	Other Financing	-78,470	-125,829	-60	-120,419	-89,120	-105,200
<b>-246,100</b>	<b>Total Cash Paid from Financing Activities</b>	<b>-414,441</b>	<b>-385,725</b>	<b>7</b>	<b>-646,173</b>	<b>-271,062</b>	<b>-712,909</b>
<b>-141,800</b>	<b>Net Cash Flows from Financing Activities</b>	<b>-165,141</b>	<b>-262,425</b>	<b>-59</b>	<b>-253,873</b>	<b>-217,762</b>	<b>-437,609</b>
<b>-20,188</b>	<b>Net Increase/(Decrease) in Cash Held</b>	<b>152,864</b>	<b>-137,331</b>	<b>-190</b>	<b>-134,620</b>	<b>-29,024</b>	<b>-7,448</b>
<b>82,622</b>	<b>Cash and Cash Equivalents at the Beginning of Reporting Period</b>	<b>253,265</b>	<b>406,129</b>	<b>60</b>	<b>268,798</b>	<b>134,178</b>	<b>105,154</b>
<b>62,434</b>	<b>Cash and Cash Equivalents at the End of Reporting Period</b>	<b>406,129</b>	<b>268,798</b>	<b>-34</b>	<b>134,178</b>	<b>105,154</b>	<b>97,706</b>

**Table K.4 (cont.)  
Australian Capital Territory  
Public Trading Enterprises  
Cash Flow Statement**

2015-16 Budget \$'000		2015-16 Est. Outcome \$'000	2016-17 Budget \$'000	Var %	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>Key Fiscal Aggregates</b>							
291,932	Net Cash from Operating Activities	391,257	434,884	11	333,006	326,013	479,032
-142,384	Net Cash Flows from Investments in Non-Financial Assets	-133,021	-138,519	-4	-102,140	-67,392	-54,978
-228,940	Distributions Paid	-209,447	-310,345	-48	-306,711	-247,565	-471,716
<b>-79,392</b>	<b>Cash Surplus (+)/Deficit (-)</b>	<b>48,789</b>	<b>-13,980</b>	<b>-129</b>	<b>-75,845</b>	<b>11,056</b>	<b>-47,662</b>

**Note:** A positive number denotes a cash inflow, a negative sign denotes a cash outflow.

<b>Derivation of ABS GFS Cash Surplus/(Deficit)</b>							
<b>-79,392</b>	<b>Cash Surplus (+)/Deficit (-)</b>	<b>48,789</b>	<b>-13,980</b>	<b>-129</b>	<b>-75,845</b>	<b>11,056</b>	<b>-47,662</b>
	- Acquisitions Under Finance Leases and Similar Arrangements <sup>(a)</sup>	-	-	-	-	-	-
<b>-79,392</b>	<b>ABS GFS Cash Surplus (+)/Deficit (-) Including Finance and Similar Arrangements</b>	<b>48,789</b>	<b>-13,980</b>	<b>-129</b>	<b>-75,845</b>	<b>11,056</b>	<b>-47,662</b>

**Note:** (a) Finance leases are shown with a negative sign as they are deducted in compiling the ABS GFS cash surplus/deficit.

**Table K.5**  
**Australian Capital Territory**  
**Consolidated Total Territory**  
**Operating Statement**

2015-16 Budget \$'000		2015-16 Est. Outcome \$'000	2016-17 Budget \$'000	Var %	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>Revenue</b>							
1,453,547	Taxation Revenue	1,505,328	1,594,720	6	1,711,166	1,830,692	1,927,513
	Grants Revenue						
1,860,511	Commonwealth Grants	1,875,490	2,088,018	11	2,163,538	2,201,158	2,294,095
50,260	Gains from Contributed Assets	71,051	63,981	-10	53,812	53,688	53,435
	Sales of Goods and Services						
67,032	Revenue from Associates and Joint Ventures	103,704	73,163	-29	78,968	77,094	95,854
829,673	Other Sales of Goods and Services	835,894	840,832	1	877,096	915,672	937,062
54,055	Interest Income	62,197	44,099	-29	39,003	38,092	41,671
63,167	Distributions from Financial Investments	28,300	36,391	29	45,293	47,615	50,573
50,858	Dividend Income	49,900	50,990	2	51,206	53,954	57,452
305,556	Land Revenue (Value Add Component)	447,718	456,725	2	372,058	394,565	436,439
136,667	Other Revenue	132,855	135,456	2	134,858	137,500	135,747
<b>4,871,326</b>	<b>Total Revenue</b>	<b>5,112,437</b>	<b>5,384,375</b>	<b>5</b>	<b>5,526,998</b>	<b>5,750,030</b>	<b>6,029,841</b>
<b>Expenses</b>							
1,985,272	Employee Expenses	2,019,394	2,082,086	3	2,084,850	2,127,985	2,163,845
	Superannuation Expenses						
350,898	Superannuation Interest Cost	315,401	315,534	..	375,236	389,906	404,003
280,384	Other Superannuation Expenses	371,164	426,099	15	295,066	294,282	293,618
444,545	Depreciation and Amortisation	439,024	465,599	6	491,925	507,641	507,023
202,105	Interest Expense	177,278	185,918	5	194,064	213,111	227,805
	Other Operating Expenses						
1,162,677	Supplies and Services	1,129,536	1,225,846	9	1,203,654	1,271,927	1,380,923
333,622	Other Operating Expenses	273,082	187,123	-31	279,959	261,732	395,088
761,137	Grants and Purchased Services	830,467	866,927	4	837,669	863,323	861,694
<b>5,520,640</b>	<b>Total Expenses</b>	<b>5,555,346</b>	<b>5,755,132</b>	<b>4</b>	<b>5,762,423</b>	<b>5,929,907</b>	<b>6,233,999</b>
<b>-649,314</b>	<b>UPF Net Operating Balance</b>	<b>-442,909</b>	<b>-370,757</b>	<b>16</b>	<b>-235,425</b>	<b>-179,877</b>	<b>-204,158</b>
<b>Other Economic Flows – Included in the Operating Result</b>							
71,107	Land Revenue (Market Gains on Land Sales)	3,048	88,591	#	56,448	39,355	1,526
89,746	Net Land Revenue (Undeveloped Land Value)	81,123	94,092	16	82,356	52,351	54,023
-26,491	Net Gain/(Loss) on Sale/(Disposal) of Non-Financial Assets	-12,384	-80,437	550	-99,946	-59,177	-1,628
131,754	Net Gain/(Loss) on Financial Assets or Liabilities at Fair Value	11,859	163,878	#	173,617	183,109	196,094



**Table K.5 (cont.)  
Australian Capital Territory  
Consolidated Total Territory  
Operating Statement**

2015-16 Budget \$'000	2015-16 Est. Outcome \$'000	2016-17 Budget \$'000	Var %	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
-8,051 Doubtful Debts	-10,596	-9,499	10	-9,491	-9,617	-9,757
<b>-391,249 Operating Result</b>	<b>-369,859</b>	<b>-114,132</b>	<b>69</b>	<b>-32,441</b>	<b>26,144</b>	<b>36,100</b>
<b>Other Economic Flows – Other Comprehensive Income Items that will not be Subsequently Reclassified to Profit or Loss</b>						
- Capital Distributions	-	11,300	#	-	-	-
- Superannuation Actuarial Gain/(Loss)	-867,139	3,815,947	540	-	-	-
889 Other Movements	2,449	889	-64	889	889	889
139,898 Increase/(Decrease) in the Asset Revaluation Surplus	142,012	157,876	11	244,900	169,274	180,163
<b>-250,462 Total Comprehensive Income</b>	<b>-1,092,537</b>	<b>3,871,880</b>	<b>454</b>	<b>213,348</b>	<b>196,307</b>	<b>217,152</b>
<b>-649,314 UPF Net Operating Balance less Net Acquisition of Non-Financial Assets</b>	<b>-442,909</b>	<b>-370,757</b>	<b>16</b>	<b>-235,425</b>	<b>-179,877</b>	<b>-204,158</b>
1,113,634 Payments for Non-Financial Assets	974,932	1,057,457	8	927,530	739,452	417,426
-91,410 Sales of Non-Financial Assets	-159,303	-333,444	-109	-330,140	-226,087	-178,850
-147,694 Land Revenue (Net Cash Receipts)	-77,028	-125,559	-63	-95,576	-68,960	-44,015
-444,545 Depreciation and Amortisation	-439,024	-465,599	-6	-491,925	-507,641	-507,023
50,000 Other Movements in Non-Financial Assets	63,743	55,934	-12	53,407	53,272	53,000
479,985 Total Net Acquisition of Non-Financial Assets	363,320	188,789	-48	63,296	-9,964	-259,462
<b>-1,129,299 Net Lending / (Borrowing)</b>	<b>-806,229</b>	<b>-559,546</b>	<b>31</b>	<b>-298,721</b>	<b>-169,913</b>	<b>55,304</b>
-649,314 UPF Net Operating Balance	-442,909	-370,757	16	-235,425	-179,877	-204,158
131,440 Superannuation Return Adjustment	165,927	163,566	-1	173,305	182,797	195,782
<b>-517,874 HEADLINE NET OPERATING BALANCE</b>	<b>-276,982</b>	<b>-207,191</b>	<b>25</b>	<b>-62,120</b>	<b>2,920</b>	<b>-8,376</b>

**Table K.6**  
**Australian Capital Territory**  
**Consolidated Total Territory**  
**Balance Sheet**

2015-16 Budget \$'000		2015-16 Est. Outcome \$'000	2016-17 Budget \$'000	Var %	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>Financial Assets</b>							
334,591	Cash and Deposits	714,475	565,926	-21	429,196	402,297	389,837
103,747	Advances Paid	67,810	67,541	..	64,777	62,079	59,376
4,276,769	Investments and Loans	4,282,986	4,226,591	-1	4,449,137	4,679,951	5,042,532
318,703	Receivables	763,887	738,553	-3	726,191	718,186	764,513
724,514	Equity – Investments Accounted for Using the Equity Method	949,749	969,207	2	957,362	990,047	1,007,872
<b>5,758,324</b>	<b>Total Financial Assets</b>	<b>6,778,907</b>	<b>6,567,818</b>	<b>-3</b>	<b>6,626,663</b>	<b>6,852,560</b>	<b>7,264,130</b>
<b>Non-Financial Assets</b>							
<b>Produced Assets</b>							
14,619,955	Property, Plant and Equipment	14,996,493	15,335,844	2	16,009,707	17,149,750	17,232,854
12,052	Investment Properties	11,730	12,711	8	13,692	14,673	15,654
105,430	Intangibles	94,464	122,295	29	170,879	180,485	188,264
293,459	Inventories	257,498	399,446	55	455,349	552,681	405,560
3,230	Assets Held for Sale	2,961	3,230	9	3,499	3,768	4,037
1,341,620	Capital Works-in-Progress	1,013,933	1,151,188	14	939,278	712,344	560,187
<b>Non-Produced Assets</b>							
6,834,837	Property, Plant and Equipment	6,344,515	6,602,336	4	6,690,920	6,809,204	6,918,539
-	Loose-fill Asbestos Insulation Eradication Scheme Land	436,742	262,332	-40	94,850	22,785	12,320
26,457	Biological Assets	26,489	26,514	..	26,514	26,514	26,514
56	Other Non-Financial Assets	2	2	-	2	2	2
<b>23,237,096</b>	<b>Total Non-Financial Assets</b>	<b>23,184,827</b>	<b>23,915,898</b>	<b>3</b>	<b>24,404,690</b>	<b>25,472,206</b>	<b>25,363,931</b>
<b>28,995,420</b>	<b>Total Assets</b>	<b>29,963,734</b>	<b>30,483,716</b>	<b>2</b>	<b>31,031,353</b>	<b>32,324,766</b>	<b>32,628,061</b>
<b>Liabilities</b>							
15,539	Deposits Held	15,694	15,694	-	15,694	15,694	15,694
1,143,143	Advances Received	1,143,143	1,134,617	-1	1,075,931	1,017,155	958,325
<b>Borrowings</b>							
23,157	Finance Leases	294	3,292	#	106,890	481,030	469,964
3,826,776	Other Borrowings	3,496,509	3,606,518	3	3,684,418	4,221,240	4,056,265
6,098,573	Superannuation	9,715,173	6,253,642	-36	6,512,209	6,762,224	7,001,285
681,454	Employee Benefits	662,241	691,445	4	719,161	747,257	775,390
131,978	Other Provisions	835,569	844,740	1	765,329	707,723	725,217
569,903	Payables	509,825	477,614	-6	482,620	507,446	534,190
15,766	Other Liabilities	5,667	4,655	-18	4,254	3,843	13,425
<b>12,506,289</b>	<b>Total Liabilities</b>	<b>16,384,115</b>	<b>13,032,217</b>	<b>-20</b>	<b>13,366,506</b>	<b>14,463,612</b>	<b>14,549,755</b>
<b>16,489,131</b>	<b>Net Assets</b>	<b>13,579,619</b>	<b>17,451,499</b>	<b>29</b>	<b>17,664,847</b>	<b>17,861,154</b>	<b>18,078,306</b>
7,232,993	Accumulated Funds	4,101,406	7,779,499	90	7,644,406	7,665,148	7,724,137
9,245,948	Asset Revaluation Surplus	9,467,873	9,661,660	2	10,010,101	10,185,666	10,343,829
10,190	Other Reserves	10,340	10,340	-	10,340	10,340	10,340
<b>16,489,131</b>	<b>Net Worth</b>	<b>13,579,619</b>	<b>17,451,499</b>	<b>29</b>	<b>17,664,847</b>	<b>17,861,154</b>	<b>18,078,306</b>

**Table K.6 (cont.)  
Australian Capital Territory  
Consolidated Total Territory  
Balance Sheet**

<b>2015-16 Budget \$'000</b>		<b>2015-16 Est. Outcome \$'000</b>	<b>2016-17 Budget \$'000</b>	<b>Var %</b>	<b>2017-18 Estimate \$'000</b>	<b>2018-19 Estimate \$'000</b>	<b>2019-20 Estimate \$'000</b>
-6,747,965	<b>Net Financial Worth</b>	-9,605,208	-6,464,399	33	-6,739,843	-7,611,052	-7,285,625
7,472,479	<b>Net Financial Liabilities</b>	10,554,957	7,433,606	-30	7,697,205	8,601,099	8,293,497
293,508	<b>Net Debt (including Superannuation Related Investments)</b>	-409,631	-99,937	76	-60,177	590,792	8,503
3,899,164	<b>Net Debt (excluding Superannuation Related Investments)</b>	3,033,555	3,522,214	16	3,754,401	4,612,575	4,331,977

**Table K.7**  
**Australian Capital Territory**  
**Consolidated Total Territory**  
**Statement of Changes in Equity**

2015-16 Budget \$'000	2015-16 Est. Outcome \$'000	2016-17 Budget \$'000	Var %	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>Opening Equity</b>						
7,601,353	5,316,340	4,101,406	-23	7,779,499	7,644,406	7,665,148
9,128,050	9,345,476	9,467,873	1	9,661,660	10,010,101	10,185,666
10,190	10,340	10,340	-	10,340	10,340	10,340
<b>16,739,593</b>	<b>14,672,156</b>	<b>13,579,619</b>	<b>-7</b>	<b>17,451,499</b>	<b>17,664,847</b>	<b>17,861,154</b>
<b>Opening Balance</b>						
<b>Comprehensive Income</b>						
<i>Included in Accumulated Funds:</i>						
-391,249	-369,859	-114,132	69	-32,441	26,144	36,100
		11,300	#	-	-	-
	-867,139	3,815,947	540	-	-	-
889	2,449	889	-64	889	889	889
<i>Included in Asset Revaluation Surplus:</i>						
139,898	142,012	157,876	11	244,900	169,274	180,163
<b>-250,462</b>	<b>-1,092,537</b>	<b>3,871,880</b>	<b>454</b>	<b>213,348</b>	<b>196,307</b>	<b>217,152</b>
<b>Total Comprehensive Income</b>						
<b>Other</b>						
22,000	19,615	-35,911	-283	-103,541	-6,291	22,000
-22,000	-19,615	35,911	283	103,541	6,291	-22,000
<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Other</b>						
<b>Closing Equity</b>						
7,232,993	4,101,406	7,779,499	90	7,644,406	7,665,148	7,724,137
9,245,948	9,467,873	9,661,660	2	10,010,101	10,185,666	10,343,829
10,190	10,340	10,340	-	10,340	10,340	10,340
<b>16,489,131</b>	<b>13,579,619</b>	<b>17,451,499</b>	<b>29</b>	<b>17,664,847</b>	<b>17,861,154</b>	<b>18,078,306</b>
<b>Balance at the End of the Reporting Period</b>						

**Table K.8**  
**Australian Capital Territory**  
**Consolidated Total Territory**  
**Cash Flow Statement**

2015-16 Budget \$'000		2015-16 Est. Outcome \$'000	2016-17 Budget \$'000	Var %	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>Cash Flows from Operating Activities</b>							
<b>Cash Receipts</b>							
1,455,478	Taxes Received	1,512,823	1,601,274	6	1,718,890	1,836,790	1,934,600
1,254,792	Receipts from Sales of Goods and Services	1,310,266	1,378,932	5	1,303,609	1,341,408	1,378,659
1,864,625	Grants/Subsidies Received	1,880,652	2,096,517	11	2,200,055	2,205,256	2,298,622
54,009	Interest Receipts	68,877	42,879	-38	36,259	35,335	38,786
63,166	Distributions from Financial Investments	28,300	36,391	29	45,293	47,615	50,573
51,546	Dividends	50,635	51,699	2	51,882	54,666	58,210
447,109	Other Receipts	479,397	502,880	5	470,716	452,862	447,991
<b>5,190,725</b>	<b>Total Cash Received from Operating Activities</b>	<b>5,330,950</b>	<b>5,710,572</b>	<b>7</b>	<b>5,826,704</b>	<b>5,973,932</b>	<b>6,207,441</b>
<b>Cash Payments</b>							
-2,368,807	Payments for Employees	-2,410,611	-2,437,075	-1	-2,487,221	-2,551,130	-2,611,392
-1,057,042	Payments for Goods and Services	-1,061,688	-1,111,962	-5	-1,088,726	-1,156,587	-1,264,563
-842,419	Grants/Subsidies Paid	-893,503	-873,743	2	-836,931	-865,040	-873,333
-206,476	Interest Paid	-183,338	-192,669	-5	-201,655	-217,365	-232,255
-745,868	Other Payments	-709,563	-750,324	-6	-718,288	-746,995	-632,666
<b>-5,220,612</b>	<b>Total Cash Paid from Operating Activities</b>	<b>-5,258,703</b>	<b>-5,365,773</b>	<b>-2</b>	<b>-5,332,821</b>	<b>-5,537,117</b>	<b>-5,614,209</b>
<b>-29,887</b>	<b>Net Cash Flows from Operating Activities</b>	<b>72,247</b>	<b>344,799</b>	<b>377</b>	<b>493,883</b>	<b>436,815</b>	<b>593,232</b>
<b>Cash Flows from Investing Activities</b>							
<b>Cash Flows from Investments in Non-Financial Assets</b>							
91,410	Sales of Non-Financial Assets	159,303	333,444	109	330,140	226,087	178,850
-1,113,634	Payments for Non-Financial Assets	-974,932	-1,057,457	-8	-927,530	-739,452	-417,426
<b>-1,022,224</b>	<b>Net Cash Flows from Investments in Non-Financial Assets</b>	<b>-815,629</b>	<b>-724,013</b>	<b>11</b>	<b>-597,390</b>	<b>-513,365</b>	<b>-238,576</b>
<b>Cash Flows from Investments in Financial Assets for Policy Purposes</b>							
<b>Cash Receipts</b>							
498	Repayment of Loans	448	308	-31	2,768	2,721	2,725
-	- Capital Distributions	-	11,300	#	-	-	-
<b>498</b>	<b>Total Cash Received from Investment in Financial Assets for Policy Purposes</b>	<b>448</b>	<b>11,608</b>	<b>#</b>	<b>2,768</b>	<b>2,721</b>	<b>2,725</b>

**Table K.8 (cont.)**  
**Australian Capital Territory**  
**Consolidated Total Territory**  
**Cash Flow Statement**

2015-16 Budget \$'000	2015-16 Est. Outcome \$'000	2016-17 Budget \$'000	Var %	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>Cash Payments</b>						
-62	-62	-62	-	-62	-62	-62
<b>-62</b>	<b>-62</b>	<b>-62</b>	<b>-</b>	<b>-62</b>	<b>-62</b>	<b>-62</b>
<b>Total Cash Paid from Investment in Financial Assets for Policy Purposes</b>						
<b>436</b>	<b>386</b>	<b>11,546</b>	<b>#</b>	<b>2,706</b>	<b>2,659</b>	<b>2,663</b>
<b>Net Cash Flows from Investments in Financial Assets for Policy Purposes</b>						
<b>Cash Flows from Investments in Financial Assets for Liquidity Purposes</b>						
983,123	982,061	891,915	-9	752,953	734,065	1,013,289
-924,602	-947,972	-719,447	24	-782,723	-786,208	-1,156,542
<b>58,521</b>	<b>34,089</b>	<b>172,468</b>	<b>406</b>	<b>-29,770</b>	<b>-52,143</b>	<b>-143,253</b>
<b>Net Cash Flows from Investments in Financial Assets for Liquidity Purposes</b>						
<b>-963,267</b>	<b>-781,154</b>	<b>-539,999</b>	<b>31</b>	<b>-624,454</b>	<b>-562,849</b>	<b>-379,166</b>
<b>Net Cash Flows from Investing Activities</b>						
<b>Cash Flows from Financing Activities</b>						
<b>Cash Receipts</b>						
939,767	624,541	110,308	-82	78,201	537,122	300
<b>939,767</b>	<b>624,541</b>	<b>110,308</b>	<b>-82</b>	<b>78,201</b>	<b>537,122</b>	<b>300</b>
<b>Total Cash Received from Financing Activities</b>						
<b>Cash Payments</b>						
-8,839	-5,990	-66,086	#	-84,712	-438,333	-226,517
<b>-8,839</b>	<b>-5,990</b>	<b>-66,086</b>	<b>#</b>	<b>-84,712</b>	<b>-438,333</b>	<b>-226,517</b>
<b>Total Cash Paid from Financing Activities</b>						
<b>930,928</b>	<b>618,551</b>	<b>44,222</b>	<b>-93</b>	<b>-6,511</b>	<b>98,789</b>	<b>-226,217</b>
<b>Net Cash Flows from Financing Activities</b>						
<b>-62,226</b>	<b>-90,356</b>	<b>-150,978</b>	<b>-67</b>	<b>-137,082</b>	<b>-27,245</b>	<b>-12,151</b>
<b>Net Increase/(Decrease) in Cash Held</b>						
<b>457,976</b>	<b>866,965</b>	<b>776,609</b>	<b>-10</b>	<b>625,631</b>	<b>488,549</b>	<b>461,304</b>
<b>Cash and Cash Equivalents at the Beginning of Reporting Period</b>						
<b>395,750</b>	<b>776,609</b>	<b>625,631</b>	<b>-19</b>	<b>488,549</b>	<b>461,304</b>	<b>449,153</b>
<b>Cash and Cash Equivalents at the End of Reporting Period</b>						

**Table K.8 (cont.)  
Australian Capital Territory  
Consolidated Total Territory  
Cash Flow Statement**

2015-16 Budget \$'000		2015-16 Est. Outcome \$'000	2016-17 Budget \$'000	Var %	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
<b>Key Fiscal Aggregates</b>							
-29,887	Net Cash from Operating Activities	72,247	344,799	377	493,883	436,815	593,232
-1,022,224	Investments in Non-Financial Assets	-815,629	-724,013	11	-597,390	-513,365	-238,576
<b>-1,052,111</b>	<b>Cash Surplus (+)/Deficit (-)</b>	<b>-743,382</b>	<b>-379,214</b>	<b>49</b>	<b>-103,507</b>	<b>-76,550</b>	<b>354,656</b>

**Note:** A positive number denotes a cash inflow, a negative sign denotes a cash outflow.

<b>Derivation of ABS GFS Cash Surplus/(Deficit)</b>							
<b>-1,052,111</b>	<b>Cash Surplus (+)/Deficit (-)</b>	<b>-743,382</b>	<b>-379,214</b>	<b>49</b>	<b>-103,507</b>	<b>-76,550</b>	<b>354,656</b>
	- Acquisitions Under Finance Leases and Similar Arrangements <sup>(a)</sup>	-72	-99	-38	-4,772	-377,489	-1,968
<b>-1,052,111</b>	<b>ABS GFS Cash Surplus (+)/Deficit (-) including Finance and Similar Arrangements</b>	<b>-743,454</b>	<b>-379,313</b>	<b>49</b>	<b>-108,279</b>	<b>-454,039</b>	<b>352,688</b>

**Note:** (a) Finance leases are shown with a negative sign as they are deducted in compiling the ABS GFS cash surplus/deficit.





## **APPENDIX L**

### **GENERAL GOVERNMENT SECTOR – KEY AGGREGATES HISTORY**



## APPENDIX L: GENERAL GOVERNMENT SECTOR – KEY AGGREGATES HISTORY

Year	Headline Net Operating Balance \$m	Net Debt <sup>1</sup> \$m	Net Financial Liabilities \$m	Net Worth \$m
2006-07	89.0	-555.9	0	11,181.6
2007-08 <sup>2</sup>	298.1	-933.3	512.1	13,305.2
2008-09	-26.5	-992.3	1,739.4	14,486.5
2009-10	147.9	-941.8	2,246.3	15,414.2
2010-11	22.9	-735.9	2,526.1	15,875.6
2011-12	43.8	-473.2	5,472.0	13,792.5
2012-13	-273.8	109.8	4,840.7	15,198.8
2013-14	-187.8	312.7	5,559.0	14,879.9
2014-15	-479.3	909.6	7,002.7	14,284.9
2015-16 <sup>3</sup>	-232.5	1,832.5	8,871.1	13,220.6
2016-17 <sup>3</sup>	-182.0	2,080.2	5,496.5	17,100.2
2017-18 <sup>3</sup>	-35.0	2,103.8	5,659.6	17,316.4
2018-19 <sup>3</sup>	33.3	2,902.7	6,411.5	17,515.6
2019-20 <sup>3</sup>	66.0	2,581.3	6,226.7	17,735.9

**Notes:**

1. Net Debt excludes superannuation related investments.
2. The ACT did not measure Net Financial Liabilities until 2008-09. The amount for 2007-08 reflects the amount presented in the 2008-09 Loan Council Allocation Outcome Report for comparative purposes.
3. Reflects current estimates in the 2016-17 Budget.



# APPENDIX M

## STATEMENT OF RISKS



## **APPENDIX M: STATEMENT OF RISKS**

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### **Economic Risks**

While the outlook for the Territory's economic growth has improved since the 2015-16 Budget Review, it faces some downside risks. In the near-term, Commonwealth expenditure decisions are vulnerable to changes in the Commonwealth's fiscal outlook which in turn is influenced by Australia's macroeconomic conditions. The impact of commodity prices on national growth, revenue and expenditure decisions are of particular importance in this regard.

Moreover, while the rate of growth of house prices in Australia has moderated somewhat, the outlook for subdued wages growth means that any correction in key domestic real estate markets remains an important pressure point for the national economic outlook.

Over the medium term, a prominent risk is the effect of the Australian Public Service efficiency dividend increases from 2017-18. The impact of this policy decision on employment and the wider economy in the Territory is potentially significant, with around one third of the Australian Public Service employed in the ACT.

A general upside risk for the national and ACT economy is that Australia's transition away from mining investment led growth to broader sectoral drivers is smoother than anticipated. Continuing low interest rates and a weak Australian dollar are key enablers of this transition.

### **Fiscal Risks**

#### **Loose-fill Asbestos Insulation Eradication Scheme**

The Government has commenced a scheme to buy back, demolish and remediate all houses in the ACT affected by loose-fill asbestos insulation. The remediated blocks of land will be sold to defray some of the overall Scheme costs. The financial impacts of the Loose-fill Asbestos Insulation Eradication Scheme have been modelled using a range of assumptions, together with the best estimates available.

As the buyback phase is effectively complete and the demolition phase is well underway, the risks for these phases has significantly diminished.

The process for the resale of remediated blocks is at an early stage and there remains risks on the extent to which sales proceeds will offset the cost of the buyback and remediation activities. While early indications support the buyback, demolition and forecast sales outcomes, market absorption and take up rates, coupled with the uncertain market response to the sale of remediated vacant land involves risk.

## Public Private Partnerships

During 2015-16, the ACT Government contracted two projects through Public Private Partnership (PPP) arrangements: the ACT Law Courts and Light Rail – Stage 1.

These projects will be delivered as PPPs in accordance with *The Partnerships Framework* and the National PPP Policy and Guidelines. By undertaking these projects as PPPs, the Territory seeks to achieve better value for money by capturing the expertise and efficiencies of the private sector in designing, financing, building and maintaining infrastructure projects and providing services on a whole-of-life basis.

The risk allocation adopted for these PPP projects is consistent with *The Partnerships Framework* and the National PPP Policy and Guidelines. Specifically, the Territory seeks to achieve value for money by allocating risks to the party best able to manage them.

By adopting a service focus and paying only for services received after construction completion, the private party bears certain risks associated with designing, building and operating the infrastructure. To achieve value for money, the Government retains those risks that it can manage for less than it would have to pay the private party to bear.

The party with greatest control of a particular risk has the best opportunity to reduce the likelihood of the risk eventuating, and to control the consequences if it does. This process ensures that the cost of managing risk is minimised on a whole-of-life and whole-of-project basis, and results in various risks being:

- retained by the Territory;
- transferred to the private sector; or
- shared between the parties.

Retained risks are those risks or parts of a risk that government proposes to bear itself under a PPP arrangement. The scope of retained risk reflects the nature of the specific project and the output specification.

Risks that are commonly retained or shared by the public sector include:

- adverse site conditions that are not known or reasonably foreseeable;
- artefacts and heritage claims;
- Native Title claims;
- obtaining specified planning approvals;
- changes in the price of the utilities;
- changes in law and policy which impact on the project;
- patronage risk;



- refinancing risk; and
- force majeure for specified unforeseen events which impact on the project.

The Project Agreement and associated documents establish the obligations of each party in managing these risks. Project documentation, including the Project Agreement, for the ACT Law Courts and Light Rail – Stage 1 projects is available at:

[www.procurement.act.gov.au/contracts](http://www.procurement.act.gov.au/contracts).

Under *The Partnerships Framework*, the Territory also publishes contract summaries of PPP projects providing a description of key project features and contract elements. This includes a broad overview of the project, a summary of the tender process and value for money assessment, the main parties and their general obligations, the broad allocation of risk between the public and private sectors, and the treatment of various key project issues.

## Land Release Program

The pace at which the ACT economy recovers from the Commonwealth’s fiscal consolidation contributes to risk around the capacity of the ACT residential property market to grow and therefore to purchase all sites released at the prices currently forecast. Lower than expected demand or revenue would, through the ACT Government’s Land Release program, reduce the Land Development Agency’s dividend to the Government. Other risks to the program include achieving statutory clearances, the capacity of industry to deliver infrastructure and estate works, and the capacity of the market to absorb the additional supply offered through the Asset Recycling Initiative.

## Commonwealth Government Funding

Longer-term directions for the reform of federal financial relations are uncertain following the Commonwealth Government’s termination of the Federation White Paper process. Risks also arise from the 2016 Federal Election, the outcome of which may result in changes to the structure of federal financial relations established by the 2008 Intergovernmental Agreement. However, these risks are most likely to impact beyond the current forward estimates period.

### **GST**

As the GST is a broad-based consumption tax, GST revenue collections are subject to consumer confidence and the state of the economy at the national level. Changes in these factors can lead to variations in the size and growth of the national GST pool, and therefore is funding for the states and territories.

GST revenue grants to the ACT are also subject to annual revisions of state and territory GST relativities by the Commonwealth Grants Commission (the Commission). The Commission is expected to release its *Report on GST Revenue Sharing Relativities 2017 Update* in early 2017, recommending changes to relativities for 2017-18. There is potential for a change in the ACT’s share of the GST pool from the outcomes of the Update Report.

## ***National Disability Insurance Scheme***

Under the arrangements agreed with the previous Commonwealth Government, the National Disability Insurance Scheme (NDIS) trial (previously referred to as the NDIS launch) in the ACT commenced on 1 July 2014. The trial will run for three years, before transitioning in 2017-18 and 2018-19, with the full Scheme commencing in 2019-20. The ACT and the Commonwealth continue to monitor client transitions into the NDIS and associated funding transfers. At the end of the trial period, an adjustment will be made if either party has contributed more than their expected share of funding for the Scheme.

The implementation of the NDIS represents a significant financial investment by the Commonwealth and States in improving the independence, quality of life, and outcomes of persons with disability. In recognition of this increased investment, the 2016-17 ACT Budget provides an additional \$22.3 million between 2016-17 and 2018-19 to meet the ACT's contribution to the National Disability Insurance Agency. Funding changes for 2019-20 and future years will be included in future budgets, once there is additional certainty about the funding flows under full Scheme arrangements, including any potential changes to GST relativities and the ACT's GST revenue.

To assist States in meeting additional costs associated with the transition to the NDIS, the Commonwealth established the DisabilityCare Australia Fund (DCAF). DCAF is funded from the Medicare Levy surcharge and States have access to this Fund in line with the rate at which participants are signed up to the NDIS.

The 2016-17 Commonwealth Budget included a revised profile for DCAF funding, which brings forward \$28 million in funding from 2017-18 to 2016-17 for the ACT. At this stage, the revised profile included in the Commonwealth's 2016-17 Budget is inconsistent with ACT Government policy. This is because the Commonwealth has previously indicated to States that the bring forward of DCAF funding depends on States agreeing to significant NDIS governance changes, to which States, including the ACT, have not agreed. The proposed changes would require the ACT to consider more equal future sharing in the risk of cost overruns associated with increases in package costs and participant numbers from the full Scheme. This proposal would result in a limited cash flow benefit to the ACT (i.e. receiving \$28 million a year earlier), but would significantly expose the ACT to the risk of cost overruns.

For these reasons, the 2016-17 ACT Budget reflects the Commonwealth's 2015-16 Budget profile for DCAF funding instead of the 2016-17 Budget profile.

## ***Specific Purpose Payments***

### Health

The 2016-17 Commonwealth Budget announced an interim funding arrangement ahead of consideration of longer-term arrangements:

- The Prime Minister, Premiers and Chief Ministers signed a Heads of Agreement for public hospital funding to extend activity-based funding for three years from 2017-18 onwards.

- The interim arrangement for the ACT Government also includes a guarantee that the Commonwealth will provide additional funding, if required, to ensure the Territory receives no less than it would have if the Commonwealth contribution was indexed at the rate of CPI and national population for each year.
- Conditions attached to the new agreement raise fiscal risk as these include: annual growth in Commonwealth funding being capped at 6.5 per cent nationally per annum (above which level States would be funding all extra costs) and funding adjustments being based on performance against quality and safety indicators.

The 2016-17 Commonwealth Budget estimates that the ACT will receive \$1.1 billion for hospital services and public health over the three years from 2016-17 to 2018-19. This represents an additional \$151.4 million over the Commonwealth 2015-16 Mid-Year Economic and Fiscal Outlook.

The increase partly relates to cross border flows of approximately \$62 million in each year from 2017-18 (growing at \$2 million per annum) being received by States directly from the Commonwealth under the new Agreement, rather than needing to seek full reimbursement of such costs bilaterally.

The balance of the \$58.6 million increase reflects the Commonwealth's estimate of projected funding growth of approximately 7 per cent per annum based on a 10 year historical calculation of annual increases. However, the ACT Government estimates based on activity forecasts flowing through to funding growth suggest a lower annual growth level of 5.2 per cent over the budget and forward estimates. It is therefore anticipated that, at these lower growth levels, the ACT will only receive an additional \$14.5 million under the interim arrangement over the four years from 2016-17 to 2019-20.

Should activity levels in ACT Health grow at rates higher than 5.2 per cent per annum, the ACT Government will receive higher payments from the Commonwealth under this agreement.

### Education

In its 2016-17 Budget, the Commonwealth announced that would increase funding for education across Australia by \$1.2 billion, including the replacement of CPI indexation with indexation of 3.560 per cent per annum from 2018 to 2020. While the additional funding the ACT would receive due to these revised indexation parameters is estimated to be approximately \$1 million per year from 2018 to 2020, the Commonwealth has indicated that State allocations from the 2018 school year onwards are indicative only and final allocations are subject to formal negotiations with States and the non-government schools sector.

### Disability, Housing and Skills and Workforce Development

The SPPs on Housing and Homelessness, Disability Services and Skills and Workforce Development are indexed by a composite rate based on the wage cost index 1 and CPI, and are sensitive to assumptions underlying the parameters.

During the transition phase of the NDIS, as participants move into the NDIS, States are required to repay the funding they receive from the National Disability SPP to the National Disability Insurance Agency (NDIA) on behalf of the Commonwealth Government. Once States are fully transitioned to the NDIS, the Commonwealth ceases National Disability SPP payments to States as its funding for disability services is now paid directly to the NDIA. As all eligible ACT participants will be in the NDIS by 30 September 2016, the 2016-17 Commonwealth Budget reflects the discontinuation of National Disability SPP payments to the ACT from 2017-18.

There are still ongoing negotiations with the Commonwealth about what level of disability services expenditure may be outside the scope of the NDIS and how this will be funded on an ongoing basis. This includes ancillary services, such as the regulation of providers and the NDIS workforce.

### ***National Partnership Payments***

The Adult Public Dental Services agreement and Pay Equity for the Social and Community Services Sector agreement are being replaced with new national partnership agreements which may impact on the ACT Budget. The adult public dental services agreement is being replaced by the child and adult public dental scheme however, the state funding allocations are yet to be determined. The Commonwealth Government is also in the process of developing a replacement agreement for the Pay Equity for the Social and Community Services Sector national partnership, to take effect from 1 July 2016. A significant portion of this funding is likely to be withheld due to the transition to the NDIS.

Significant risk to the ACT Budget remains due to the continued uncertainty over Commonwealth funding for the critical sectors of early childhood education, homelessness and skills reform which will expire within the next two years as the Commonwealth has not yet advised on the future arrangements.

## **Government Investments and Borrowings**

### ***Investment Returns and Borrowing Costs***

The budget is susceptible to the performance of global financial markets and changes in interest rates. Investment returns below those estimated will have a negative impact on revenues and, in respect of the Superannuation Provision Account, may impact on the Government's fiscal objective of fully funding the defined benefit superannuation liability by 2030. Higher interest rates will result in higher borrowing costs for new borrowings.

### ***Defined Benefit Employer Superannuation Liabilities***

The value of accrued superannuation liabilities is calculated as the present value of the future payment of benefits that have actually accrued in respect of service at the calculation date. Due to the complex nature of this liability, small variations to the long-term financial or demographic assumptions can lead to large impacts on the accrued liability valuation estimate for the Territory. The valuation of the liability is most sensitive to the discount rate (referenced to a long-term Commonwealth bond rate), inflation, wages growth, rates of retirement and resignation, investment returns, benefit stream election, and mortality rates.

### **Other Commitments**

#### ***Contingent Liabilities***

Contingent liabilities are liabilities resulting from uncertain timing or amounts. They arise from past events which are not recognised because their outflow of economic benefit is not probable or the liability cannot be measured reliably. Contingent liabilities can also occur when a liability is contingent on the outcome of an event outside the Territory's control, such as the outcome of a court case.

Under the *Financial Management Act 1996*, it is the responsibility of the Government to identify contingent liabilities that may affect the budget estimates.

The types of claims lodged against the Territory include property damage, contract disputes, economic loss, personal injury and tax-related claims. Details of the Territory's contingent liabilities are identified in the Australian Capital Territory Consolidated Annual Financial Statements, which are available online.

#### ***Payments on repeal or amendment of the Electricity Feed-in (Large Scale Renewable Energy Generation) Act 2011***

ACT large-scale renewable energy projects are supported by feed-in tariffs (FiT). The Territory has given undertakings to pay compensation to various parties contracted to deliver renewable energy projects, should the Government change the FiT scheme in certain specified ways that adversely affect the recipient of the FiT entitlement. The undertakings compensate the recipient for direct losses, costs and expenses up to a capped amount. A cap applies each year from commencement.

As at the date of the Budget, undertakings have been provided for the renewable energy projects listed in Table M.1. The maximum caps operate from the date the FiT entitlement is granted for these projects until an agreed date. All compensation agreements expire before the end of the 20 year FiT entitlement period. The Territory's overall commitment declines over the life of the agreements.

**Table M.1: Details of Contracted Renewable Energy Projects**

Renewable energy project	FiT entitlement granted	20 year FiT entitlement begins
Fotowatio Renewable Ventures (FRV) Royalla Solar Farm	September 2012	March 2014
Ararat Wind Farm	February 2015	April 2017
Coonoer Bridge Wind Farm	February 2015	February 2016
Hornsdale Wind Farm (Stage 1)	February 2015	February 2017
Hornsdale Wind Farm (Stage 2)	January 2016	December 2018
Sapphire Wind Farm	March 2016	May 2018

## Outstanding Claims Liability

The value of insurance liabilities is the present value of the future claim payments that have accrued at the calculation date. This approach is required under Australian Accounting Standard AASB1023 *General Insurance Contracts*.

Accounting for insurance claims is complex and actuarial assumptions are required to estimate the ACT Insurance Authority's obligations and claims expense. There is uncertainty in the estimate of the liability and this can result in actuarial gains or losses when the claims experience differs from the estimates. The liabilities are discounted to allow for the time value of money as claims may be settled many years after the claim is incurred.

### *Sensitivity to Discount Rate*

The outstanding claims liability is calculated by reference to expected future payments. These payments are discounted to adjust for the time value of money. Australian Accounting Standard AASB1023 *General Insurance Contracts* requires the outstanding claims liabilities to be valued using a 'risk free' rate of return, which are generally accepted to be the discount rate derived from market yields on Commonwealth Government Bonds. The discount rates adopted match the weighted term to maturity of insurance claims. The long-term nature of the projected cash flows from the liability means that small changes in the discount rate adopted can lead to significant variations in the liability valuations and the claims expense.

The outstanding claims provision as at 31 December 2015 was \$239.393 million net of Reinsurance Recoveries. Variations in the discount rate of +/- one percentage point results in an estimated change to the liability of between a \$10.5 million decrease and a \$11.2 million increase, equivalent to a change of between -4.4 per cent and 4.7 per cent.

## **APPENDIX N**

### **STATEMENT OF SENSITIVITY OF BUDGET ESTIMATES**





## APPENDIX N: STATEMENT OF SENSITIVITY OF BUDGET ESTIMATES

This statement of sensitivity is made pursuant to sub-section 11(1)(c) of the *Financial Management Act 1996*.

### Sensitivity of Budget Estimates

The following sensitivity analysis has been applied to economic parameters used in the formulation of the revised forward estimates.

Territory revenues are sensitive to changes in economic conditions, both in the ACT and nationally – for example, through Goods and Services Tax (GST) revenues.

Territory expenses are less sensitive to economic conditions. However, over time, changes in demographic variables may affect the demand for government services. In response, policy decisions may be taken to vary expenditure levels to accommodate the change in demand.

### Sensitivity of Economic Assumptions

#### *Consumer Price Index*

A change in the Consumer Price Index (CPI) will affect revenue forecasts and generate cost changes for agencies.

If the CPI were to increase by 1 percentage point more than the forecast in each year of the budget period, own source taxation revenue and expenses would increase by the amounts shown in Table N.1.

**Table N.1: Impact of a 1 Percentage Point Increase in CPI on General Government Sector Revenues and Expenses**

	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
<b>Revenue</b>				
Commercial Conveyances	783	1,467	2,127	2,794
Energy Industry Levy	35	73	113	155
Sales of goods and services, Commonwealth Government grants <sup>1</sup> and other revenue <sup>2</sup>	0	10,628	20,900	32,552
<b>Total Revenue</b>	<b>818</b>	<b>12,168</b>	<b>23,140</b>	<b>35,501</b>
<b>Expenses</b>	<b>0</b>	<b>21,199</b>	<b>44,742</b>	<b>70,782</b>
<b>Net Impact</b>	<b>818</b>	<b>-9,031</b>	<b>-21,602</b>	<b>-35,281</b>

**Notes:**

1. Refers to Specific Purpose Payments only.
2. Other revenue includes fines, superannuation contribution, rents and commutation, contributions and other miscellaneous revenue.

### Wage Price Index

Various fees are indexed to the Wage Price Index (WPI). If WPI increased by 1 percentage point more than the forecast in each year of the budget period, forecast revenue would increase by the amounts shown in Table N.2.

**Table N.2: Impact of a 1 Percentage Point Increase in WPI on GGS Revenue**

	2016-17	2017-18	2018-19	2019-20
	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>				
Payroll Tax	4,218	8,670	13,455	18,591
Fire and Emergency Service Levy	497	1,042	1,638	2,288
Sales of goods and services and other revenue <sup>1</sup>	0	4,870	10,085	15,489
<b>Total Revenue</b>	<b>4,715</b>	<b>14,582</b>	<b>25,178</b>	<b>36,368</b>

**Note:**

1. Other revenue includes fines, superannuation contribution, rents and commutation, contributions and other miscellaneous revenue.

### Interest

Interest on cash investment portfolios held by the Territory Banking Account (TBA) and the Superannuation Provision Account (SPA) are affected by interest rate variations. The estimated impact of a 1 percentage point variation in the amounts forecast in the budget estimates for interest revenue is shown in Table N.3.

**Table N.3: Impact of a 1 Percentage Point Increase in Interest Rates on Interest Revenue**

	2016-17	2017-18	2018-19	2019-20
	\$'000	\$'000	\$'000	\$'000
TBA <sup>1</sup>	9,999	7,292	7,884	8,211
SPA <sup>1</sup>	2,055	2,190	2,335	2,491

**Note:**

1. A decrease of 1 percentage point is estimated to reduce interest revenue by the same amounts negatively.

The estimated impact of a 1 percentage point variation in the assumptions used to calculate the interest costs on the Territory's variable rate borrowing exposures is shown in Table N.4.

**Table N.4: Impact of a 1 Percentage Point Increase in Interest/CPI Rates on Borrowing Costs**

	2016-17	2017-18	2018-19	2019-20
	\$'000	\$'000	\$'000	\$'000
TBA – Total Borrowings <sup>1</sup>	6,591	8,436	8,551	8,673

**Note:**

1. A decrease of 1 percentage point is estimated to reduce borrowing costs by the same amounts negatively.

### Currency

The estimated impact on international asset valuations from a 1 per cent variation in the Australian dollar against all unhedged international currency holdings, with everything else held constant, is shown in Table N.5.

**Table N.5: Impact of a 1 Per Cent Increase in the Australian Dollar on Valuations**

	2016-17	2017-18	2018-19	2019-20
	\$'000	\$'000	\$'000	\$'000
SPA <sup>1</sup>	-8,938	-9,385	-9,867	-10,623

**Note:**

1. A decrease of 1 per cent is estimated to increase the investment valuation by the same amounts positively.

### Equity Valuation

Table N.6 outlines the estimated impact to the SPA equity portfolio valuation from a 1 per cent variation in equity security valuations.

**Table N.6: Impact of a 1 Per Cent Increase in Equity Valuations**

	2016-17	2017-18	2018-19	2019-20
	\$'000	\$'000	\$'000	\$'000
SPA <sup>1</sup>	17,232	18,146	19,131	20,564

**Note:**

1. A decrease of 1 per cent is estimated to reduce the investment valuation by the same amounts negatively.

### Superannuation Liabilities

Table N.7 outlines the impact to the CSS/PSS defined benefit superannuation liability from a 1 per cent increase in the discount rate from the budgeted discount rate of 6 per cent.

**Table N.7: Impact of a 1 Per Cent Increase in the Liability Discount Rate**

	2016-17	2017-18	2018-19	2019-20
	\$'000	\$'000	\$'000	\$'000
SPA	-841,000	-870,000	-896,000	-920,000

Table N.8 outlines the impact to the CSS/PSS defined benefit superannuation liability from a 1 per cent decrease in the discount rate from the budgeted discount rate of 6 per cent.

**Table N.8: Impact of a 1 Per Cent Decrease in the Liability Discount Rate**

	2016-17	2017-18	2018-19	2019-20
	\$'000	\$'000	\$'000	\$'000
SPA	1,067,000	1,099,000	1,128,000	1,153,000

### *Superannuation Expenses*

Table N.9 outlines the impact on CSS/PSS defined benefit superannuation expenses from a 1 per cent increase in the discount rate from the budgeted discount rate of 6 per cent.

**Table N.9: Impact of a 1 Per Cent Increase in the Discount Rate on Superannuation Expense**

	2016-17	2017-18	2018-19	2019-20
	\$'000	\$'000	\$'000	\$'000
SPA	-37,000	-27,000	-25,000	-23,000

Table N.10 outlines the impact on CSS/PSS defined benefit superannuation expense from a 1 per cent decrease in the discount rate from the budgeted discount rate of 6 per cent.

**Table N.10: Impact of a 1 Per Cent Decrease in the Discount Rate on Superannuation Expense**

	2016-17	2017-18	2018-19	2019-20
	\$'000	\$'000	\$'000	\$'000
SPA	39,000	29,000	26,000	23,000

## **APPENDIX O**

### **SUMMARY AND TERMS OF DEBT CAPITAL INJECTION**



# APPENDIX O: SUMMARY AND TERMS OF DEBT CAPITAL INJECTION

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## Introduction

The Government may choose to finance a number of agency projects through debt. This decision is based on the nature of the individual project, the degree of commerciality, and the projected returns on the investment.

Where debt is provided to an agency, by way of capital injection, the terms and conditions are disclosed in the Budget Papers under the provisions of the *Financial Management Act 1996*.

Loans provided in the form of repayable capital injections are supported by an appropriation. This does not necessarily have any connection to a corresponding external borrowing.

## Summary and Terms of Debt Capital Injection

Details of outstanding issued loans are set out below:

### Chief Minister, Treasury and Economic Development Directorate

#### *Community Housing Canberra (CHC), 2007-08*

<b>Purpose</b>	The loan capital injection provides a finance facility for CHC, as part of the Government's <i>Affordable Housing Action Plan</i> . CHC uses the funds to increase the supply of affordable housing properties to eligible ACT residents.
<b>Loan Commencement</b>	2007-08
<b>Loan Limit Amount</b>	\$50 million
<b>Maturity Date</b>	31 December 2037
<b>Interest Rate</b>	Interest is calculated on the daily outstanding loan balance at the prevailing three month bank bill swap reference rate as at the beginning of the quarter and is payable quarterly in arrears.
<b>Principal Repayments</b>	Repayment of the loan principal will commence from 1 January 2018 at the earliest unless otherwise agreed.
<b>Repayment Structure</b>	CHC will make loan repayments to CMTEDD and CMTEDD will make loan repayments to the Territory Banking Account on the same terms and conditions applying to CHC.
<b>Estimated Principal Loan Balance at 30 June 2016</b>	\$50 million

### Community Housing Canberra (CHC), 2011-12

<b>Purpose</b>	This loan capital injection builds on the \$50 million financing made available to CHC as part of the Government's <i>Affordable Housing Action Plan</i> . It will provide 90 dwellings for affordable rental to ACT residents on low to moderate incomes.
<b>Loan Commencement</b>	2011-12
<b>Loan Limit Amount</b>	\$20 million
<b>Maturity Date</b>	31 December 2036
<b>Interest Rate</b>	Interest is calculated on the daily outstanding loan balance at the prevailing three month bank bill swap reference rate as at the beginning of the quarter, and is payable quarterly in arrears.
<b>Principal Repayments</b>	Repayment of the loan principal will commence from 1 July 2021 at the earliest unless otherwise agreed.
<b>Repayment Structure</b>	CHC will make loan repayments to CMTEDD and CMTEDD will make loan repayments to the Territory Banking Account on the same terms and conditions applying to CHC.
<b>Estimated Principal Loan Balance at 30 June 2016</b>	\$18.112 million The balance of \$1.888 million is not expected to be required.

### Exhibition Park

<b>Purpose</b>	The loan represents financial assistance to the former Exhibition Park Corporation (EPC) <sup>1</sup> to enable it to purchase Block 799 Gungahlin, for the purpose of leasing the block to a third party to develop and operate low cost accommodation facilities.
<b>Loan Commencement</b>	2013-14
<b>Loan Limit Amount</b>	\$1.5 million
<b>Maturity Date</b>	1 July 2031
<b>Interest Rate</b>	5 per cent, fixed
<b>Repayment Terms</b>	Quarterly instalments of principal and interest are to be repaid on 1 October, 1 January, 1 April and 1 July each year until maturity, commencing 1 October 2016 and thereafter up to and including the final payment being made on or before the Loan expiration date of 1 July 2031.
<b>Repayment Structure</b>	CMTEDD will make loan repayments to the Territory Banking Account.
<b>Estimated Principal Loan Balance at 30 June 2016</b>	\$1.5 million

**Note:**

- As notified on 3 December 2014, the *Exhibition Park Corporation Repeal Act 2014* resulted in the integration of the functions, staff, assets and liabilities of EPC into CMTEDD.



## **APPENDIX P**

### **SUMMARY OF OUTPUTS**



## APPENDIX P: SUMMARY OF OUTPUTS

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<b>ACT Gambling and Racing Commission</b>		
Output Class 1: Gambling Regulation and Harm Minimisation	1.1	Gambling Regulation and Harm Minimisation
<b>ACT Local Hospital Network</b>		
Output Class 1: ACT Local Hospital Network	1.1	ACT Local Hospital Network
<b>ACTION</b>		
Output Class 1: Bus Operations	1.1	Bus Operations
<b>Canberra Institute of Technology</b>		
Output Class 1: Canberra Institute of Technology	1.1	Provision of Vocational Education and Training Services
<b>Chief Minister, Treasury and Economic Development Directorate</b>		
Output Class 1: Government Strategy	1.1	Government Policy and Reform
	1.2	Public Sector Management
	1.3	Coordinated Communications and Community Engagement
Output Class 2: Loose-fill Asbestos Insulation Eradication	2.1	Loose-fill Asbestos Insulation Eradication Scheme
Output Class 3: Access Canberra	3.1	Access Canberra
Output Class 4: Financial and Economic Management	4.1	Economic Management
	4.2	Financial Management
Output Class 5: Workforce Injury Management and Industrial Relations Policy	5.1	Workforce Injury Management and Industrial Relations Policy
Output Class 6: Revenue Management	6.1	Revenue Management
Output Class 7: Shared Services	7.1	Shared Services
Output Class 8: Procurement and Capital Works	8.1	Procurement and Capital Works
Output Class 9: Economic Development	9.1	Economic Development Strategy and Program Design
	9.2	Innovation, Trade and Investment
	9.3	VisitCanberra
	9.4	Sport and Recreation
	9.5	Venues
	9.6	Events
	9.7	Property Services
	9.8	Arts Engagement
	9.9	Urban Renewal

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<b>Community Services Directorate</b>		
Output Class 1: Disability and Therapy Services	1.1	Disability and Therapy Services
Output Class 2: Strategy, Participation and Early Intervention	2.1	Early Intervention Services
	2.2	Community Participation
	2.3	Child Development Services
Output Class 3: Child and Youth Protection Services	3.1	Child and Youth Protection Services
<b>Cultural Facilities Corporation</b>		
Output Class 1: Cultural Facilities Management	1.1	Cultural Facilities Corporation
<b>Education Directorate</b>		
Output Class 1: Public School Education	1.1	Public Primary School Education
	1.2	Public High School Education
	1.3	Public Secondary College Education
	1.4	Disability Education in Public Schools
Output Class 2: Non Government School Education	2.1	Non Government School Education
<b>Environment and Planning Directorate</b>		
Output Class 1: Planning	1.1	Planning Delivery
	1.2	Strategic Planning
	1.3	Heritage
Output Class 2: Environment	2.1	Environment
	2.2	Sustainability and Climate Change
	2.3	Land Management
Expenses on Behalf of the Territory (EBT) 1: Office of the Commissioner for Sustainability and the Environment	EBT 1	Office of the Commissioner for Sustainability and the Environment
<b>Health Directorate</b>		
Output Class 1: Health and Community Care	1.1	Acute Services
	1.2	Mental Health, Justice Health and Alcohol and Drug Services
	1.3	Public Health Services
	1.4	Cancer Services
	1.5	Rehabilitation, Aged and Community Care
	1.6	Early Intervention and Prevention
<b>Housing ACT</b>		
Output Class 1: Social Housing Services	1.1	Social Housing Services

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<b>Justice and Community Safety Directorate</b>		
Output Class 1: Justice Services	1.1	Policy Advice and Justice Programs
	1.2	Legal Services to Government
	1.3	Legislative Drafting and Publishing Services
	1.4	Public Prosecutions
	1.5	Protection of Rights
Output Class 2: Corrective Services	2.1	Corrective Services
Output Class 3: Courts and Tribunal	3.1	Courts and Tribunal
Output Class 4: Emergency Services	4.1	Emergency Services
Expenses on Behalf of the Territory (EBT) 1: ACT Policing	EBT 1	ACT Policing

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<b>Legal Aid Commission (ACT)</b>		
Output Class 1: Legal Aid Services	1.1	Legal Aid Services Provided to the Community

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<b>Lifetime Care and Support Fund</b>		
Expenses on Behalf of the Territory (EBT) 1: Lifetime Care and Support Fund	EBT 1.1	Lifetime Care and Support Fund

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<b>Superannuation Provision Account</b>		
Output Class 1: Superannuation Provision Account	1.1	Superannuation Provision Account

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<b>Territory Banking Account</b>		
Output Class 1: Territory Banking Account	1.1	Territory Banking Account

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<b>Transport Canberra and City Services Directorate</b>		
Output Class 1: Transport Canberra	1.1	Transport Canberra
Output Class 2: City Services	2.1	Roads and Infrastructure
	2.2	Library Services
	2.3	Waste and Recycling
	2.4	City Maintenance and Services
	2.5	Capital Linen Service

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## APPENDIX Q

### SUMMARY OF TRANSFERS





## APPENDIX Q: SUMMARY OF TRANSFERS

The following table lists the budget neutral transfers of functions, funding and assets between agencies during 2015-16, or expected to occur in 2016-17.

Function/Funding	Transferred from	Transferred to
Minister	Office of the Legislative Assembly	ACT Executive
Light Rail – Stage 1	Capital Metro Agency	Transport Canberra and City Services Directorate
Gambling and Racing Commission	Gambling and Racing Commission	Chief Minister, Treasury and Economic Development Directorate
Guardianship Unit of the Public Advocate of the ACT	Justice and Community Safety Directorate	Public Trustee and Guardian
National Arboretum Canberra	Territory and Municipal Services Directorate	Chief Minister, Treasury and Economic Development Directorate
Parks and Conservation Services	Territory and Municipal Services Directorate	Environment and Planning Directorate
Territory and Municipal Services	Territory and Municipal Services Directorate	Transport Canberra and City Services Directorate
Training and Tertiary Education	Education Directorate	Chief Minister, Treasury and Economic Development Directorate
Vocational Education and Training	Education Directorate	Chief Minister, Treasury and Economic Development Directorate

Funding	Transferred from	Transferred to
Alcohol Interlocks and Taxi Review	Chief Minister, Treasury and Economic Development Directorate	Justice and Community Safety Directorate
Child Development Services	Education Directorate	Community Service Directorate
Constitution Avenue to Vernon Circle	Chief Minister, Treasury and Economic Development Directorate	Transport Canberra and City Services Directorate
Implementation of <i>Mental Health Act 2015</i>	Health Directorate	Justice and Community Safety Directorate
Molonglo Valley – Implementation of Commitments in the Plan for the Protection of Matters of National Environmental Significance	Chief Minister, Treasury and Economic Development Directorate	Environment and Planning Directorate
Therapy Assistants Program	Community Services Directorate	Education Directorate

<b>Asset</b>	<b>Transferred from</b>	<b>Transferred to</b>
Allawah Flats	Housing ACT	Land Development Agency
Block 3 & 4, Section 11, Higgins	Chief Minister, Treasury and Economic Development Directorate	Land Development Agency
Dame Pattie Menzies Building	Chief Minister, Treasury and Economic Development Directorate	Land Development Agency
Dickson Motor Vehicle Registry	Chief Minister, Treasury and Economic Development Directorate	Land Development Agency
Karuah Garden Flats	Housing ACT	Land Development Agency
Magistrates Court	Chief Minister, Treasury and Economic Development Directorate	Justice and Community Safety Directorate
Owen Flats	Housing ACT	Land Development Agency
Public Housing Renewal Program – Replacement units	Chief Minister, Treasury and Economic Development Directorate	Housing ACT
Red Hill Flats	Housing ACT	Land Development Agency

## **APPENDIX R**

### **WHOLE OF GOVERNMENT STAFFING**



## APPENDIX R: WHOLE OF GOVERNMENT STAFFING

The following table lists the number of full-time equivalents (FTEs), based on the estimated outcome for 2015-16 and the 2016-17 Budget.

	2014-15 Actual	2015-16 Budget	2015-16 Estimated Outcome	2016-17 Budget
<b>Directorate/Agency</b>				
ACT Executive <sup>1</sup>	47	46	54	54
ACT Gambling and Racing Commission <sup>2</sup>	31	33	25	0
ACT Insurance Authority	13	15	16	16
ACT Public Cemeteries Authority	16	19	15	18
ACTION <sup>3</sup>	831	863	835	867
Auditor-General	42	39	39	39
Canberra Institute of Technology <sup>4</sup>	733	751	730	733
Chief Minister, Treasury and Economic Development Directorate <sup>5</sup>	2,323	2,340	2,389	2,431
Community Services Directorate <sup>6</sup>	899	848	699	652
Cultural Facilities Corporation	90	81	82	82
Education Directorate <sup>7</sup>	5,025	5,113	5,123	5,151
Electoral Commissioner	8	12	12	13
Environment and Planning Directorate <sup>8</sup>	288	297	306	497
Health Directorate	6,195	6,334	6,415	6,572
Housing ACT	233	242	245	256
Independent Competition and Regulatory Commission	4	4	6	6
Justice and Community Safety Directorate	1,529	1,577	1,577	1,601
Land Development Agency <sup>9</sup>	88	95	97	127
Legal Aid Commission (ACT)	67	67	77	78
Lifetime Care and Support Fund	0	0	0	0
Office of the Legislative Assembly	48	49	49	53
Public Trustee and Guardian <sup>10</sup>	43	41	50	51
Superannuation Provision Account	4	4	4	4
Transport Canberra and City Services Directorate <sup>11</sup>	n/a	n/a	n/a	809
<b>Discontinued Agencies</b>				
Capital Metro Agency <sup>11</sup>	25	38	36	n/a
Territory and Municipal Services Directorate <sup>11</sup>	869	928	914	n/a
<b>Total Government Agencies</b>	<b>19,451</b>	<b>19,836</b>	<b>19,795</b>	<b>20,110</b>
<b>Government Business Enterprises</b>				
CIT Solutions Pty Ltd	92	93	100	100
Icon Water Limited	388	398	389	392
<b>Total Government Business Enterprises</b>	<b>480</b>	<b>491</b>	<b>489</b>	<b>492</b>
<b>Total Government and Business Enterprises</b>	<b>19,931</b>	<b>20,327</b>	<b>20,284</b>	<b>20,602</b>

### Notes:

1. The increase in FTEs is due to the impact of the seventh minister and her office.
2. The ACT Gambling and Racing Commission will be transferring to Access Canberra, within the Chief Minister, Treasury and Economic Development Directorate (CMTEDD), in accordance with the *Administrative Arrangements 2015 (No 3)*.
3. The 2015-16 Budget figure shows an increase from the previous year due to FTEs associated with new initiatives – these FTEs were not employed in 2015-16. The 2016-17 Budget includes these additional FTEs associated with 2015-16 new initiatives.
4. The reduction in FTEs for the Canberra Institute of Technology is mainly due to fewer additional staff being engaged as training demand has eased throughout the year.

5. The National Arboretum Canberra and the Vocational Education and Training function under the Education Directorate transferred to CMTEDD under the *Administrative Arrangements 2016 (No 1)* on 22 January 2016. This is partially offset by reductions in staff associated with workforce restructuring.
6. The reduction in FTEs is due to the transition to the National Disability Insurance Scheme.
7. The Education Directorate was known as the Education and Training Directorate (ETD) until 22 January 2016.
8. The Territory and Municipal Services Directorate will cease operations on 30 June 2016, with the Parks and Conservation Services function (186 FTE) transferring to the Environment and Planning Directorate.
9. The increase reflects additional responsibilities being undertaken by the LDA and backfilling for staff seconded to the Asbestos Response Taskforce, Public Housing Renewal Taskforce and other Directorates.
10. The former offices of the Public Trustee for the ACT and the Guardianship Unit of the Public Advocate of the ACT were amalgamated to become the Public Trustee and Guardian under the *Public Trustee and Guardian Act 1985* on 1 April 2016.
11. The Territory and Municipal Services Directorate and the Capital Metro Agency will cease operations on 30 June 2016 and their functions will transfer to the newly formed Transport Canberra and City Services Directorate on 1 July 2016 (as per the *Administrative Arrangements 2016 (No 3)*).