



# **2013-2014 Appropriation Bill (No. 2)**

Supplementary Budget Papers

MARCH 2014

## 1. Table of Contents

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1.	<b>Table of Contents</b>	1
2.	<b>Introduction</b>	3
3.	Supplementary Appropriation Budget Papers 2013-2014	5
3.1	Impact of the 2nd Appropriation for 2013-2014	6
3.2	Office of the Legislative Assembly	10
3.3	Auditor-General	27
3.4	Chief Minister and Treasury Directorate	36
3.5	Health Directorate	49
3.6	Economic Development Directorate	60
3.7	Commerce and Works Directorate	79
3.8	Justice and Community Safety Directorate	102
3.9	Environment and Sustainable Development Directorate	126
3.10	Capital Metro Agency	144
3.11	Education and Training Directorate	153
3.12	Community Services Directorate	174
3.13	Housing ACT	195
3.14	Territory and Municipal Services Directorate	205
3.15	ACTION	221
3.16	ACT Gambling and Racing Commission	230
3.17	Canberra Institute of Technology	239
3.18	Cultural Facilities Corporation	248
3.19	Exhibition Park Corporation	257
3.20	Independent Competition and Regulatory Commission	266

3.21 Legal Aid Commission (ACT)	275
<b>Appendices</b>	
<i>Appropriation Bill 2013-2014 (No. 2)</i>	284
<i>Appropriation (Office of the Legislative Assembly) Bill 2013-2014 (No. 2)</i>	295
Explanatory Statement - <i>Appropriation Bill 2013-2014 (No. 2)</i>	301
Explanatory Statement - <i>Appropriation (Office of the Legislative Assembly) Bill 2013-2014 (No. 2)</i>	307

## **PART 2**

### **Supplementary Appropriation 2013-2014 (No. 2)**

#### **INTRODUCTION**

## 2. INTRODUCTION

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

The *Appropriation Bill 2013-2014 (No. 2)* and *Appropriation (Office of the Legislative Assembly) Bill 2013-2014 (No. 2)* (the Bills) provide additional funding to agencies in 2013-14 arising from the anticipated outcome of the Government's pay offers in relation to expiring Enterprise Bargaining Agreements as well as a small number of Government policy decisions and technical adjustments, further details of which can be found in the impacted agency's budget chapter in these budget papers.

The Government is introducing the Bills prior to finalisation of the Agreements to ensure that employees will receive their full entitlements under the new Agreements in the 2013-14 financial year rather than waiting until the 2014-15 Budget. However, should the final outcome differ from that estimated in these Bills, agencies' appropriations will be reduced accordingly.

Variation financial statements included in these supplementary budget papers include, where relevant, the impact of the Bills and signed instruments under the *Financial Management Act 1996*.

Revised agency financial statements include impacts reflected in the variation statements in addition to the full updated estimated outcome incorporating impacts of the Bills and the 2013-14 Budget Review.

## **PART 3**

### **SUPPLEMENTARY BUDGET PAPERS 2013-14 APPROPRIATION BILL (No. 2)**

Section 13 of the  
*Financial Management Act 1996*

### 3.1 IMPACT OF THE 2ND APPROPRIATION FOR 2013-2014

This paper provides revised financial statements for agencies that have been provided with additional appropriation through the *Appropriation Bill 2013-2014 (No. 2)* and the *Appropriation (Office of the Legislative Assembly) Bill 2013-2014 (No. 2)* (the Bills). The total variation in appropriations resulting from these Bills is \$46.330 million, being:

**Table 1: Impact of the 2<sup>nd</sup> Appropriation for 2013-2014**

Description	Net Cost of Outputs \$'000	Capital Injection \$'000	Expenses on behalf of the Territory \$'000	Total \$'000
<b>Office of the Legislative Assembly</b>				
Revised Wage Parameters	73			73
<b>Sub Total</b>	<b>73</b>			<b>73</b>
<b>Auditor-General</b>				
Revised Wage Parameters	27			27
<b>Sub Total</b>	<b>27</b>			<b>27</b>
<b>Chief Minister and Treasury Directorate</b>				
Revised Wage Parameters	366			366
Infrastructure Finance and Advisory Unit	487			487
ACTPS Workers' Compensation and Work Safety Improvement Plan	1,561			1,561
Loan to Exhibition Park Corporation		450		450
<b>Sub Total</b>	<b>2,414</b>	<b>450</b>		<b>2,864</b>
<b>Health Directorate</b>				
Revised Wage Parameters	6,356			6,356
Social and Community Services (SACS) Pay Equity Award	8			8
<b>Sub Total</b>	<b>6,364</b>			<b>6,364</b>
<b>Economic Development Directorate</b>				
Revised Wage Parameters	296			296
City to the Lake – New Canberra Theatre (Feasibility)	170			170
City to Lake – West Basin Public Waterfront (Design)		520		520
<b>Sub Total</b>	<b>466</b>	<b>520</b>		<b>986</b>
<b>Commerce and Works Directorate</b>				
Revised Wage Parameters	247			247
<b>Sub Total</b>	<b>247</b>			<b>247</b>
<b>Justice and Community Safety Directorate</b>				
Revised Wage Parameters	2,898			2,898
Judges' Remuneration	498	363	244	1,105
New ACT Court Facilities		1,297		1,297
ACT Legislation Register Replacement		328		328
Alexander Maconochie Centre – Additional Facilities		1,177		1,177
<b>Sub Total</b>	<b>3,396</b>	<b>3,165</b>	<b>244</b>	<b>6,805</b>
<b>Environment and Sustainable Development Directorate</b>				
Revised Wage Parameters	616		12	628
Living Murray Water Entitlements		2,968		2,968
<b>Sub Total</b>	<b>616</b>	<b>2,968</b>	<b>12</b>	<b>3,596</b>

<b>Description</b>	<b>Net Cost of Outputs \$'000</b>	<b>Capital Injection \$'000</b>	<b>Expenses on behalf of the Territory \$'000</b>	<b>Total \$'000</b>
<b>Capital Metro Agency</b>				
Revised Wage Parameters	35			35
Transfer – Capital Injection Funding to Recurrent Projects	5,433			5,433
<b>Sub Total</b>	<b>5,468</b>			<b>5,468</b>
<b>Education and Training Directorate</b>				
Revised Wage Parameters	14			14
Coombs P-6 School Construction		7,460		7,460
<b>Sub Total</b>	<b>14</b>	<b>7,460</b>		<b>7,474</b>
<b>Community Services Directorate</b>				
Revised Wage Parameters	1,310			1,310
ACT Concessions Program Funding			7,628	7,628
<b>Sub Total</b>	<b>1,310</b>		<b>7,628</b>	<b>8,938</b>
<b>Territory and Municipal Services Directorate</b>				
Revised Wage Parameters	2,334			2,334
<b>Sub Total</b>	<b>2,334</b>			<b>2,334</b>
<b>ACT Gambling and Racing Commission</b>				
Revised Wage Parameters	48			48
<b>Sub Total</b>	<b>48</b>			<b>48</b>
<b>Canberra Institute of Technology</b>				
Revised Wage Parameters	907			907
<b>Sub Total</b>	<b>907</b>			<b>907</b>
<b>Cultural Facilities Corporation</b>				
Revised Wage Parameters	95			95
<b>Sub Total</b>	<b>95</b>			<b>95</b>
<b>Exhibition Park Corporation</b>				
Revised Wage Parameters	4			4
<b>Sub Total</b>	<b>4</b>			<b>4</b>
<b>Independent Competition and Regulatory Commission</b>				
Revised Wage Parameters	6			6
<b>Sub Total</b>	<b>6</b>			<b>6</b>
<b>Legal Aid Commission (ACT)</b>				
Revised Wage Parameters	94			94
<b>Sub Total</b>	<b>94</b>			<b>94</b>
<b>Total</b>	<b>23,883</b>	<b>14,563</b>	<b>7,884</b>	<b>46,330</b>



The impact of the Bills on the General Government Sector (GGS) Net Operating Balance is \$39.4 million in 2013-14, consisting of:

**Table 2: Impact of the 2<sup>nd</sup> Appropriation on the GGS Net Operating Balance**

Description	2013-14	2014-15	2015-16	2016-17
	Total Impact \$'000	Total Impact \$'000	Total Impact \$'000	Total Impact \$'000
<b>Office of the Legislative Assembly</b>				
Revised Wage Parameters	-102	-119	-195	-259
<b>Sub Total</b>	<b>-102</b>	<b>-119</b>	<b>-195</b>	<b>-259</b>
<b>Auditor-General</b>				
Revised Wage Parameters	-59	-62	-96	-97
<b>Sub Total</b>	<b>-59</b>	<b>-62</b>	<b>-96</b>	<b>-97</b>
<b>Chief Minister and Treasury Directorate</b>				
Revised Wage Parameters	-510	-554	-879	-1,108
Infrastructure Finance and Advisory Unit	-487	-1,499	-1,066	-987
ACTPS Workers' Compensation and Work Safety Improvement Plan	-1,561	-2,747	-2,790	-2,834
<b>Sub Total</b>	<b>-2,558</b>	<b>-4,800</b>	<b>-4,735</b>	<b>-4,929</b>
<b>Health Directorate</b>				
Revised Wage Parameters	-7,663	-6,740	-14,295	-22,931
Social and Community Services (SACS) Pay Equity Award	-8	0	0	0
<b>Sub Total</b>	<b>-7,671</b>	<b>-6,740</b>	<b>-14,295</b>	<b>-22,931</b>
<b>Economic Development Directorate</b>				
Revised Wage Parameters	-432	-479	-765	-976
City to the Lake – New Canberra Theatre (Feasibility)	-170	0	0	0
<b>Sub Total</b>	<b>-602</b>	<b>-479</b>	<b>-765</b>	<b>-976</b>
<b>Commerce and Works Directorate</b>				
Revised Wage Parameters	-793	-644	-944	-409
<b>Sub Total</b>	<b>-793</b>	<b>-644</b>	<b>-944</b>	<b>-409</b>
<b>Justice and Community Safety Directorate</b>				
Revised Wage Parameters	-3,933	-4,381	-6,970	-8,985
Judges' Remuneration	-742	-329	-329	-329
<b>Sub Total</b>	<b>-4,675</b>	<b>-4,710</b>	<b>-7,299</b>	<b>-9,314</b>
<b>Environment and Sustainable Development Directorate</b>				
Revised Wage Parameters	-860	-957	-1,506	-1,860
Living Murray Water Entitlements	-2,968	0	0	0
<b>Sub Total</b>	<b>-3,828</b>	<b>-957</b>	<b>-1,506</b>	<b>-1,860</b>
<b>Capital Metro Agency</b>				
Revised Wage Parameters	-31	-51	-85	-131
Transfer – Capital Injection Funding to Recurrent Projects	-5,433	0	0	0
<b>Sub Total</b>	<b>-5,464</b>	<b>-51</b>	<b>-85</b>	<b>-131</b>

<b>Description</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>
	<b>Total</b>	<b>Total</b>	<b>Total</b>	<b>Total</b>
	<b>Impact</b>	<b>Impact</b>	<b>Impact</b>	<b>Impact</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Education and Training Directorate</b>				
Revised Wage Parameters	-13	-11	-22	-44
Coombs P-6 School Construction	0	-40	-440	-1,388
<b>Sub Total</b>	<b>-13</b>	<b>-51</b>	<b>-462</b>	<b>-1,432</b>
<b>Community Service Directorate</b>				
Revised Wage Parameters	-1,652	-1,923	-3,011	-3,922
ACT Concessions Program Funding	-7,478	0	0	0
<b>Sub Total</b>	<b>-9,130</b>	<b>-1,923</b>	<b>-3,011</b>	<b>-3,922</b>
<b>Territory and Municipal Services Directorate</b>				
Revised Wage Parameters	-1,546	-1,712	-2,721	-3,383
<b>Sub Total</b>	<b>-1,546</b>	<b>-1,712</b>	<b>-2,721</b>	<b>-3,383</b>
<b>ACTION</b>				
Revised Wage Parameters	-1,229	-1,558	-2,333	-3,472
<b>Sub Total</b>	<b>-1,229</b>	<b>-1,558</b>	<b>-2,333</b>	<b>-3,472</b>
<b>ACT Gambling and Racing Commission</b>				
Revised Wage Parameters	-64	-78	-127	-173
<b>Sub Total</b>	<b>-64</b>	<b>-78</b>	<b>-127</b>	<b>-173</b>
<b>Canberra Institute of Technology</b>				
Revised Wage Parameters	-1,365	-1,614	-2,627	-3,469
<b>Sub Total</b>	<b>-1,365</b>	<b>-1,614</b>	<b>-2,627</b>	<b>-3,469</b>
<b>Cultural Facilities Corporation</b>				
Revised Wage Parameters	-123	-136	-220	-263
<b>Sub Total</b>	<b>-123</b>	<b>-136</b>	<b>-220</b>	<b>-263</b>
<b>Exhibition Park Corporation</b>				
Revised Wage Parameters	-12	-11	-18	-17
<b>Sub Total</b>	<b>-12</b>	<b>-11</b>	<b>-18</b>	<b>-17</b>
<b>Independent Competition and Regulatory Commission</b>				
Revised Wage Parameters	-11	-14	-21	-25
<b>Sub Total</b>	<b>-11</b>	<b>-14</b>	<b>-21</b>	<b>-25</b>
<b>Legal Aid Commission (ACT)</b>				
Revised Wage Parameters	-119	-142	-225	-306
<b>Sub Total</b>	<b>-119</b>	<b>-142</b>	<b>-225</b>	<b>-306</b>
<b>Total</b>	<b>-39,364</b>	<b>-25,801</b>	<b>-41,685</b>	<b>-57,368</b>

## 3.2 OFFICE OF THE LEGISLATIVE ASSEMBLY

### Changes to Appropriation

#### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Government Payment for Outputs</b>				
<b>2013-14 Budget</b>	<b>7,490</b>	<b>7,560</b>	<b>7,664</b>	<b>7,669</b>
<b>2nd Appropriation</b>				
Revised Wage Parameters	73	103	174	264
<b>Technical Adjustments</b>				
Revised Indexation Parameters	-	(8)	(8)	(8)
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>7,563</b>	<b>7,655</b>	<b>7,830</b>	<b>7,925</b>

#### Changes to Appropriation - Territorial

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Payment for Expenses on Behalf of Territory</b>				
<b>2013-14 Budget</b>	<b>5,744</b>	<b>5,820</b>	<b>5,890</b>	<b>5,887</b>
<b>Technical Adjustments</b>				
Revised Indexation Parameters	(1)	(1)	(1)	(1)
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>5,743</b>	<b>5,819</b>	<b>5,889</b>	<b>5,886</b>

## Changes to Financial Statements

The following tables show the total budget variation for the Office of the Legislative Assembly associated with the *Appropriation (Office of the Legislative Assembly) Bill 2013-2014 (No. 2)*, signed instruments under the *Financial Management Act 1996* and the impact of capital works re-profiling.

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow on effect of the 2012-13 financial statements and the impact of the *Appropriation (Office of the Legislative Assembly) Act 2013-2014 (No. 2)*. The estimated outcome and forward estimates reflect these movements in addition to revised estimates of the 2013-14 Budget Review.

### Office of the Legislative Assembly Variation to the Operating Statement

	2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>					
Government Payment for Outputs	73	73	95	166	256
Distribution from Investments with the Territory Banking Account	0	-2	-5	-5	-5
Resources Received Free of Charge	0	33	33	33	33
<b>Total Revenue</b>	<b>73</b>	<b>104</b>	<b>123</b>	<b>194</b>	<b>284</b>
<b>Expenses</b>					
Employee Expenses	95	75	90	160	216
Superannuation Expenses	10	30	33	42	53
Supplies and Services	0	31	23	23	23
Depreciation and Amortisation	0	10	10	10	10
<b>Total Ordinary Expenses</b>	<b>105</b>	<b>146</b>	<b>156</b>	<b>235</b>	<b>302</b>
<b>Operating Result</b>	<b>-32</b>	<b>-42</b>	<b>-33</b>	<b>-41</b>	<b>-18</b>
<b>Other Comprehensive Income</b>					
<i>Items that will not be subsequently reclassified to Profit or Loss</i>					
Inc/Dec in Asset Revaluation Reserve Surpluses	0	-48	0	0	0
<b>Total Other Comprehensive Income</b>	<b>0</b>	<b>-48</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Comprehensive Income</b>	<b>-32</b>	<b>-90</b>	<b>-33</b>	<b>-41</b>	<b>-18</b>

**Office of the Legislative Assembly  
Variation to the Balance Sheet**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	0	10	-3	-16	-29
Receivables	0	11	11	11	11
Investments	0	200	210	220	230
Other Current Assets	0	2	2	2	2
<b>Total Current Assets</b>	<b>0</b>	<b>223</b>	<b>220</b>	<b>217</b>	<b>214</b>
<b>Non Current Assets</b>					
Property, Plant and Equipment	0	5	5	5	5
Intangibles	0	36	26	16	6
<b>Total Non Current Assets</b>	<b>0</b>	<b>41</b>	<b>31</b>	<b>21</b>	<b>11</b>
<b>TOTAL ASSETS</b>	<b>0</b>	<b>264</b>	<b>251</b>	<b>238</b>	<b>225</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	0	-27	-27	-27	-27
Finance Leases	0	1	1	1	1
Employee Benefits	29	-53	-35	-12	-15
Other Liabilities	0	3	3	3	3
<b>Total Current Liabilities</b>	<b>29</b>	<b>-76</b>	<b>-58</b>	<b>-35</b>	<b>-38</b>
<b>Non Current Liabilities</b>					
Finance Leases	0	-8	-8	-8	-8
Employee Benefits	3	-4	-2	3	11
<b>Total Non Current Liabilities</b>	<b>3</b>	<b>-12</b>	<b>-10</b>	<b>-5</b>	<b>3</b>
<b>TOTAL LIABILITIES</b>	<b>32</b>	<b>-88</b>	<b>-68</b>	<b>-40</b>	<b>-35</b>
<b>NET ASSETS</b>	<b>-32</b>	<b>352</b>	<b>319</b>	<b>278</b>	<b>260</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	-32	403	370	329	311
Reserves	0	-50	-50	-50	-50
<b>TOTAL FUNDS EMPLOYED</b>	<b>-32</b>	<b>353</b>	<b>320</b>	<b>279</b>	<b>261</b>

**Office of the Legislative Assembly**  
**Variation to the Statement of Changes in Equity**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	445	403	370	329
Opening Asset Revaluation Reserve	0	-2	-50	-50	-50
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>443</b>	<b>353</b>	<b>320</b>	<b>279</b>
<b>Comprehensive Income</b>					
Operating Result for the Period	-32	-42	-33	-41	-18
Inc/Dec in Asset Revaluation Reserve Surpluses	0	-48	0	0	0
<b>Total Comprehensive Income</b>	<b>-32</b>	<b>-90</b>	<b>-33</b>	<b>-41</b>	<b>-18</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	-32	403	370	329	311
Closing Asset Revaluation Reserve	0	-50	-50	-50	-50
<b>Balance at the End of the Reporting Period</b>	<b>-32</b>	<b>353</b>	<b>320</b>	<b>279</b>	<b>261</b>

**Office of the Legislative Assembly  
Variation to the Cash Flow Statement**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for Outputs	73	73	95	166	256
<b>Operating Receipts</b>	<b>73</b>	<b>73</b>	<b>95</b>	<b>166</b>	<b>256</b>
<b>Payments</b>					
Related to Employees	63	63	90	152	230
Related to Superannuation	10	30	33	42	54
Related to Supplies and Services	0	-2	-10	-10	-10
Other Payments	0	200	200	200	200
<b>Operating Payments</b>	<b>73</b>	<b>291</b>	<b>313</b>	<b>384</b>	<b>474</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>-218</b>	<b>-218</b>	<b>-218</b>	<b>-218</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>Receipts</b>					
Proceeds from Sale/Maturity of Investments	0	210	210	210	210
<b>Investing Receipts</b>	<b>0</b>	<b>210</b>	<b>210</b>	<b>210</b>	<b>210</b>
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>0</b>	<b>210</b>	<b>210</b>	<b>210</b>	<b>210</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>-8</b>	<b>-8</b>	<b>-8</b>	<b>-8</b>
<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>21</b>	<b>11</b>	<b>-2</b>	<b>-15</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>13</b>	<b>3</b>	<b>-10</b>	<b>-23</b>

**Office of the Legislative Assembly  
Revised Operating Statement**

2013-14 Budget	2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>					
<b>Revenue</b>					
7,490	7,563	7,563	7,655	7,830	7,925
2	2	2	2	2	2
23	23	21	18	18	18
42	42	42	43	44	44
795	795	828	852	877	877
<b>8,352</b>	<b>8,425</b>	<b>8,456</b>	<b>8,570</b>	<b>8,771</b>	<b>8,866</b>
<b>Gains</b>					
3	3	3	3	3	3
<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>8,355</b>	<b>8,428</b>	<b>8,459</b>	<b>8,573</b>	<b>8,774</b>	<b>8,869</b>
<b>Expenses</b>					
4,393	4,488	4,468	4,529	4,663	4,719
588	598	618	595	607	623
3,404	3,404	3,435	3,502	3,564	3,564
54	54	64	62	63	63
2	2	2	2	2	2
<b>8,441</b>	<b>8,546</b>	<b>8,587</b>	<b>8,690</b>	<b>8,899</b>	<b>8,971</b>
<b>-86</b>	<b>-118</b>	<b>-128</b>	<b>-117</b>	<b>-125</b>	<b>-102</b>
<b>Other Comprehensive Income</b>					
<i>Items that will not be subsequently reclassified to Profit or Loss</i>					
0	0	-48	0	0	0
<b>0</b>	<b>0</b>	<b>-48</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>-86</b>	<b>-118</b>	<b>-176</b>	<b>-117</b>	<b>-125</b>	<b>-102</b>



**Office of the Legislative Assembly  
Revised Balance Sheet**

Budget	Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
62	62	73	58	43	28
64	64	75	75	75	75
510	510	710	718	726	734
0	0	2	2	2	2
<b>636</b>	<b>636</b>	<b>860</b>	<b>853</b>	<b>846</b>	<b>839</b>
<b>Non Current Assets</b>					
1,365	1,365	1,370	1,323	1,276	1,229
0	0	36	26	16	6
<b>1,365</b>	<b>1,365</b>	<b>1,406</b>	<b>1,349</b>	<b>1,292</b>	<b>1,235</b>
<b>2,001</b>	<b>2,001</b>	<b>2,266</b>	<b>2,202</b>	<b>2,138</b>	<b>2,074</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
331	331	304	315	308	301
12	12	13	27	11	21
1,519	1,548	1,466	1,454	1,447	1,414
71	71	74	75	71	67
<b>1,933</b>	<b>1,962</b>	<b>1,857</b>	<b>1,871</b>	<b>1,837</b>	<b>1,803</b>
<b>Non Current Liabilities</b>					
23	23	15	-8	22	26
193	196	189	246	306	369
<b>216</b>	<b>219</b>	<b>204</b>	<b>238</b>	<b>328</b>	<b>395</b>
<b>2,149</b>	<b>2,181</b>	<b>2,061</b>	<b>2,109</b>	<b>2,165</b>	<b>2,198</b>
<b>-148</b>	<b>-180</b>	<b>205</b>	<b>93</b>	<b>-27</b>	<b>-124</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
-1,003	-1,035	-600	-712	-832	-929
855	855	805	805	805	805
<b>-148</b>	<b>-180</b>	<b>205</b>	<b>93</b>	<b>-27</b>	<b>-124</b>

**Office of the Legislative Assembly**  
**Revised Statement of Changes in Equity**

Budget	Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>Opening Equity</b>					
-922	-922	-477	-600	-712	-832
855	855	853	805	805	805
<b>-67</b>	<b>-67</b>	<b>376</b>	<b>205</b>	<b>93</b>	<b>-27</b>
<b>Balance at the Start of the Reporting Period</b>					
<b>Comprehensive Income</b>					
-86	-118	-128	-117	-125	-102
0	0	-48	0	0	0
<b>-86</b>	<b>-118</b>	<b>-176</b>	<b>-117</b>	<b>-125</b>	<b>-102</b>
<b>Total Comprehensive Income</b>					
<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
5	5	5	5	5	5
<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>					
<b>Closing Equity</b>					
-1,003	-1,035	-600	-712	-832	-929
855	855	805	805	805	805
<b>-148</b>	<b>-180</b>	<b>205</b>	<b>93</b>	<b>-27</b>	<b>-124</b>
<b>Balance at the End of the Reporting Period</b>					

**Office of the Legislative Assembly  
Revised Cash Flow Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
7,490	Cash from Government for Outputs	7,563	7,563	7,655	7,830	7,925
2	Interest Received	2	2	2	2	2
23	Distribution from Investments with the Territory Banking Account	23	21	18	18	18
320	Other Receipts	320	320	287	288	288
<b>7,835</b>	<b>Operating Receipts</b>	<b>7,908</b>	<b>7,906</b>	<b>7,962</b>	<b>8,138</b>	<b>8,233</b>
<b>Payments</b>						
3,960	Related to Employees	4,023	4,023	4,097	4,223	4,301
594	Related to Superannuation	604	624	601	613	630
3,145	Related to Supplies and Services	3,145	3,143	3,184	3,221	3,221
2	Borrowing Costs	2	2	2	2	2
23	Other Payments	23	223	223	223	223
<b>7,724</b>	<b>Operating Payments</b>	<b>7,797</b>	<b>8,015</b>	<b>8,107</b>	<b>8,282</b>	<b>8,377</b>
<b>111</b>	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>111</b>	<b>-109</b>	<b>-145</b>	<b>-144</b>	<b>-144</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Receipts</b>						
0	Proceeds from Sale/Maturity of Investments	0	210	210	210	210
<b>0</b>	<b>Investing Receipts</b>	<b>0</b>	<b>210</b>	<b>210</b>	<b>210</b>	<b>210</b>
<b>Payments</b>						
75	Purchase of Property, Plant and Equipment and Capital Works	75	75	75	75	75
<b>75</b>	<b>Investing Payments</b>	<b>75</b>	<b>75</b>	<b>75</b>	<b>75</b>	<b>75</b>
<b>-75</b>	<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-75</b>	<b>135</b>	<b>135</b>	<b>135</b>	<b>135</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
5	Capital Injections from Government	5	5	5	5	5
<b>5</b>	<b>Financing Receipts</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Payments</b>						
9	Repayment of Finance Leases	9	9	10	11	11
<b>9</b>	<b>Financing Payments</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>11</b>
<b>-4</b>	<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>-4</b>	<b>-4</b>	<b>-5</b>	<b>-6</b>	<b>-6</b>
<b>32</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>32</b>	<b>22</b>	<b>-15</b>	<b>-15</b>	<b>-15</b>
<b>30</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>30</b>	<b>51</b>	<b>73</b>	<b>58</b>	<b>43</b>
<b>62</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>62</b>	<b>73</b>	<b>58</b>	<b>43</b>	<b>28</b>

**Office of the Legislative Assembly**  
**Variation to the Statement of Income and Expenses on Behalf of the Territory**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Revenue</b>					
Payment for Expenses on behalf of Territory	0	-1	-1	-1	-1
<b>Total Revenue</b>	<b>0</b>	<b>-1</b>	<b>-1</b>	<b>-1</b>	<b>-1</b>
<b>Expenses</b>					
Employee Expenses	0	5	1	1	1
Supplies and Services	0	-6	-2	-2	-2
<b>Total Ordinary Expenses</b>	<b>0</b>	<b>-1</b>	<b>-1</b>	<b>-1</b>	<b>-1</b>
<b>Operating Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Comprehensive Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Office of the Legislative Assembly**  
**Variation to the Statement of Assets and Liabilities on Behalf of the Territory**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	0	119	119	119	119
Receivables	0	3	3	3	3
<b>Total Current Assets</b>	<b>0</b>	<b>122</b>	<b>122</b>	<b>122</b>	<b>122</b>
<b>Non Current Assets</b>					
Property, Plant and Equipment	0	92	92	92	92
<b>Total Non Current Assets</b>	<b>0</b>	<b>92</b>	<b>92</b>	<b>92</b>	<b>92</b>
<b>TOTAL ASSETS</b>	<b>0</b>	<b>214</b>	<b>214</b>	<b>214</b>	<b>214</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	0	19	19	19	19
Finance Leases	0	-9	-9	-9	-9
Employee Benefits	0	-29	-29	-29	-29
<b>Total Current Liabilities</b>	<b>0</b>	<b>-19</b>	<b>-19</b>	<b>-19</b>	<b>-19</b>
<b>Non Current Liabilities</b>					
Finance Leases	0	-27	-27	-27	-27
Employee Benefits	0	1	1	1	1
<b>Total Non Current Liabilities</b>	<b>0</b>	<b>-26</b>	<b>-26</b>	<b>-26</b>	<b>-26</b>
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>-45</b>	<b>-45</b>	<b>-45</b>	<b>-45</b>
<b>NET ASSETS</b>	<b>0</b>	<b>259</b>	<b>259</b>	<b>259</b>	<b>259</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	0	259	259	259	259
<b>TOTAL FUNDS EMPLOYED</b>	<b>0</b>	<b>259</b>	<b>259</b>	<b>259</b>	<b>259</b>

**Office of the Legislative Assembly**  
**Variation to the Statement of Changes in Equity on Behalf of the Territory**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	259	259	259	259
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>259</b>	<b>259</b>	<b>259</b>	<b>259</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	0	259	259	259	259
<b>Balance at the End of the Reporting Period</b>	<b>0</b>	<b>259</b>	<b>259</b>	<b>259</b>	<b>259</b>

**Office of the Legislative Assembly**  
**Variation to the Cash Flow Statement on Behalf of the Territory**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for EBT	0	-1	-1	-1	-1
<b>Operating Receipts</b>	<b>0</b>	<b>-1</b>	<b>-1</b>	<b>-1</b>	<b>-1</b>
<b>Payments</b>					
Related to Employees	0	1	43	43	43
Related to Supplies and Services	0	-2	-2	-2	-2
<b>Operating Payments</b>	<b>0</b>	<b>-1</b>	<b>41</b>	<b>41</b>	<b>41</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>-42</b>	<b>-42</b>	<b>-42</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>Receipts</b>					
Proceeds from Sale of Property, Plant and Equipment	0	42	42	42	42
<b>Investing Receipts</b>	<b>0</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>42</b>
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>0</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>42</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>42</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>77</b>	<b>119</b>	<b>119</b>	<b>119</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>119</b>	<b>119</b>	<b>119</b>	<b>119</b>

**Office of the Legislative Assembly**  
**Revised Statement of Income and Expenses on Behalf of the Territory**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Revenue</b>					
5,744	Payment for Expenses on behalf of Territory	5,744	5,743	5,819	5,889	5,892
439	Resources Received Free of Charge	439	439	440	441	441
<b>6,183</b>	<b>Total Revenue</b>	<b>6,183</b>	<b>6,182</b>	<b>6,259</b>	<b>6,330</b>	<b>6,333</b>
	<b>Expenses</b>					
5,087	Employee Expenses	5,087	5,092	5,149	5,241	5,238
729	Superannuation Expenses	729	729	743	741	741
608	Supplies and Services	608	602	607	587	587
587	Depreciation and Amortisation	587	587	528	528	528
22	Borrowing Costs	22	22	23	24	24
<b>7,033</b>	<b>Total Ordinary Expenses</b>	<b>7,033</b>	<b>7,032</b>	<b>7,050</b>	<b>7,121</b>	<b>7,118</b>
<b>-850</b>	<b>Operating Result</b>	<b>-850</b>	<b>-850</b>	<b>-791</b>	<b>-791</b>	<b>-785</b>
<b>-850</b>	<b>Total Comprehensive Income</b>	<b>-850</b>	<b>-850</b>	<b>-791</b>	<b>-791</b>	<b>-785</b>



**Office of the Legislative Assembly**  
**Revised Statement of Assets and Liabilities on Behalf of the Territory**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>						
<b>Current Assets</b>						
56	Cash and Cash Equivalents	56	175	177	179	181
7	Receivables	7	10	11	12	13
<b>63</b>	<b>Total Current Assets</b>	<b>63</b>	<b>185</b>	<b>188</b>	<b>191</b>	<b>194</b>
<b>Non Current Assets</b>						
28,056	Property, Plant and Equipment	28,056	28,148	27,762	27,385	27,014
<b>28,056</b>	<b>Total Non Current Assets</b>	<b>28,056</b>	<b>28,148</b>	<b>27,762</b>	<b>27,385</b>	<b>27,014</b>
<b>28,119</b>	<b>TOTAL ASSETS</b>	<b>28,119</b>	<b>28,333</b>	<b>27,950</b>	<b>27,576</b>	<b>27,208</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
71	Payables	71	90	90	90	90
157	Finance Leases	157	148	168	161	154
475	Employee Benefits	475	446	558	733	908
<b>703</b>	<b>Total Current Liabilities</b>	<b>703</b>	<b>684</b>	<b>816</b>	<b>984</b>	<b>1,152</b>
<b>Non Current Liabilities</b>						
139	Finance Leases	139	112	141	137	133
2	Employee Benefits	2	3	4	5	6
<b>141</b>	<b>Total Non Current Liabilities</b>	<b>141</b>	<b>115</b>	<b>145</b>	<b>142</b>	<b>139</b>
<b>844</b>	<b>TOTAL LIABILITIES</b>	<b>844</b>	<b>799</b>	<b>961</b>	<b>1,126</b>	<b>1,291</b>
<b>27,275</b>	<b>NET ASSETS</b>	<b>27,275</b>	<b>27,534</b>	<b>26,989</b>	<b>26,450</b>	<b>25,917</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
11,543	Accumulated Funds	11,543	11,802	11,257	10,718	10,185
15,732	Reserves	15,732	15,732	15,732	15,732	15,732
<b>27,275</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>27,275</b>	<b>27,534</b>	<b>26,989</b>	<b>26,450</b>	<b>25,917</b>

**Office of the Legislative Assembly**  
**Revised Statement of Changes in Equity on Behalf of the Territory**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
	<b>Opening Equity</b>					
12,153	Opening Accumulated Funds	12,153	12,412	11,802	11,257	10,718
15,732	Opening Asset Revaluation Reserve	15,732	15,732	15,732	15,732	15,732
<b>27,885</b>	<b>Balance at the Start of the Reporting Period</b>	<b>27,885</b>	<b>28,144</b>	<b>27,534</b>	<b>26,989</b>	<b>26,450</b>
	<b>Comprehensive Income</b>					
-850	Operating Result for the Period	-850	-850	-791	-791	-785
<b>-850</b>	<b>Total Comprehensive Income</b>	<b>-850</b>	<b>-850</b>	<b>-791</b>	<b>-791</b>	<b>-785</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
240	Capital Injections	240	240	246	252	252
<b>240</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>240</b>	<b>240</b>	<b>246</b>	<b>252</b>	<b>252</b>
	<b>Closing Equity</b>					
11,543	Closing Accumulated Funds	11,543	11,802	11,257	10,718	10,185
15,732	Closing Asset Revaluation Reserve	15,732	15,732	15,732	15,732	15,732
<b>27,275</b>	<b>Balance at the End of the Reporting Period</b>	<b>27,275</b>	<b>27,534</b>	<b>26,989</b>	<b>26,450</b>	<b>25,917</b>

**Office of the Legislative Assembly**  
**Revised Cash Flow Statement on Behalf of the Territory**

2013-14 Budget		2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
5,744	Cash from Government for EBT	5,744	5,743	5,819	5,889	5,886
48	Other Receipts	48	48	49	50	50
<b>5,792</b>	<b>Operating Receipts</b>	<b>5,792</b>	<b>5,791</b>	<b>5,868</b>	<b>5,939</b>	<b>5,936</b>
<b>Payments</b>						
4,832	Related to Employees	4,832	4,833	4,887	4,934	4,931
677	Related to Superannuation	677	677	687	700	700
156	Related to Supplies and Services	156	154	155	212	212
23	Borrowing Costs	23	23	24	25	25
5	Other Payments	5	5	5	5	5
<b>5,693</b>	<b>Operating Payments</b>	<b>5,693</b>	<b>5,692</b>	<b>5,758</b>	<b>5,876</b>	<b>5,873</b>
<b>99</b>	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>99</b>	<b>99</b>	<b>110</b>	<b>63</b>	<b>63</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Receipts</b>						
0	Proceeds from Sale of Property, Plant and Equipment	0	42	82	242	242
<b>0</b>	<b>Investing Receipts</b>	<b>0</b>	<b>42</b>	<b>82</b>	<b>242</b>	<b>242</b>
<b>Payments</b>						
240	Purchase of Property, Plant and Equipment and Capital Payments	240	240	336	452	458
<b>240</b>	<b>Investing Payments</b>	<b>240</b>	<b>240</b>	<b>336</b>	<b>452</b>	<b>458</b>
<b>-240</b>	<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-240</b>	<b>-198</b>	<b>-254</b>	<b>-210</b>	<b>-216</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
240	Capital Injection from Government	240	240	246	252	258
<b>240</b>	<b>Financing Receipts</b>	<b>240</b>	<b>240</b>	<b>246</b>	<b>252</b>	<b>258</b>
<b>Payments</b>						
97	Repayment of Finance Leases	97	97	100	103	103
<b>97</b>	<b>Financing Payments</b>	<b>97</b>	<b>97</b>	<b>100</b>	<b>103</b>	<b>103</b>
<b>143</b>	<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>143</b>	<b>143</b>	<b>146</b>	<b>149</b>	<b>155</b>
<b>2</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>2</b>	<b>44</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>54</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>54</b>	<b>131</b>	<b>175</b>	<b>177</b>	<b>179</b>
<b>56</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>56</b>	<b>175</b>	<b>177</b>	<b>179</b>	<b>181</b>

### 3.3 AUDITOR-GENERAL

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#### Changes to Appropriation

##### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Government Payment for Outputs</b>				
<b>2013-14 Budget</b>	<b>2,598</b>	<b>2,636</b>	<b>2,675</b>	<b>2,705</b>
<b>2nd Appropriation</b>				
Revised Wage Parameters	27	38	64	98
<b>Technical Adjustments</b>				
Revised Indexation Parameters	-	(1)	(1)	(1)
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>2,625</b>	<b>2,673</b>	<b>2,738</b>	<b>2,802</b>

## Changes to Financial Statements

The following tables show the total budget variation for the Auditor-General associated with the *Appropriation Bill 2013-2014 (No. 2)*, signed instruments under the *Financial Management Act 1996* and the impact of capital works re-profiling.

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow on effect of the 2012-13 financial statements and the impact of the *Appropriation Act 2013-2014 (No. 2)*. The estimated outcome and forward estimates reflect these movements in addition to revised estimates of the 2013-14 Budget Review.

<b>Auditor-General</b>					
<b>Variation to the Operating Statement</b>					
	<b>2013-14 Revised Budget</b>	<b>2013-14 Estimated Outcome</b>	<b>2014-15 Estimate</b>	<b>2015-16 Estimate</b>	<b>2016-17 Estimate</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Revenue</b>					
Government Payment for Outputs	27	27	37	63	97
User Charges - Non ACT Government	8	8	11	18	28
User Charges - ACT Government	32	32	46	78	118
<b>Total Revenue</b>	<b>67</b>	<b>67</b>	<b>94</b>	<b>159</b>	<b>243</b>
<b>Expenses</b>					
Employee Expenses	95	95	111	180	225
Superannuation Expenses	8	8	12	19	29
Supplies and Services	0	0	-1	-1	-1
<b>Total Ordinary Expenses</b>	<b>103</b>	<b>103</b>	<b>122</b>	<b>198</b>	<b>253</b>
<b>Operating Result</b>	<b>-36</b>	<b>-36</b>	<b>-28</b>	<b>-39</b>	<b>-10</b>
<b>Total Comprehensive Income</b>	<b>-36</b>	<b>-36</b>	<b>-28</b>	<b>-39</b>	<b>-10</b>

**Auditor-General**  
**Variation to the Balance Sheet**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	0	270	270	270	270
Receivables	0	-382	-382	-382	-382
Other Current Assets	0	-4	-4	-4	-4
<b>Total Current Assets</b>	<b>0</b>	<b>-116</b>	<b>-116</b>	<b>-116</b>	<b>-116</b>
<b>TOTAL ASSETS</b>	<b>0</b>	<b>-116</b>	<b>-116</b>	<b>-116</b>	<b>-116</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	0	-196	-196	-196	-196
Finance Leases	0	15	15	15	15
Employee Benefits	34	104	131	168	174
<b>Total Current Liabilities</b>	<b>34</b>	<b>-77</b>	<b>-50</b>	<b>-13</b>	<b>-7</b>
<b>Non Current Liabilities</b>					
Finance Leases	0	-20	-20	-20	-20
Employee Benefits	2	-96	-95	-93	-89
<b>Total Non Current Liabilities</b>	<b>2</b>	<b>-116</b>	<b>-115</b>	<b>-113</b>	<b>-109</b>
<b>TOTAL LIABILITIES</b>	<b>36</b>	<b>-193</b>	<b>-165</b>	<b>-126</b>	<b>-116</b>
<b>NET ASSETS</b>	<b>-36</b>	<b>77</b>	<b>49</b>	<b>10</b>	<b>0</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	-36	77	49	10	0
<b>TOTAL FUNDS EMPLOYED</b>	<b>-36</b>	<b>77</b>	<b>49</b>	<b>10</b>	<b>0</b>

**Auditor-General**  
**Variation to the Statement of Changes in Equity**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	113	77	49	10
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>113</b>	<b>77</b>	<b>49</b>	<b>10</b>
<b>Comprehensive Income</b>					
Operating Result for the Period	-36	-36	-28	-39	-10
<b>Total Comprehensive Income</b>	<b>-36</b>	<b>-36</b>	<b>-28</b>	<b>-39</b>	<b>-10</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	-36	77	49	10	0
<b>Balance at the End of the Reporting Period</b>	<b>-36</b>	<b>77</b>	<b>49</b>	<b>10</b>	<b>0</b>

**Auditor-General**  
**Variation to the Cash Flow Statement**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for Outputs	27	27	37	63	97
User Charges	40	40	57	95	147
<b>Operating Receipts</b>	<b>67</b>	<b>67</b>	<b>94</b>	<b>158</b>	<b>244</b>
<b>Payments</b>					
Related to Employees	59	59	83	140	216
Related to Superannuation	8	8	12	19	29
Related to Supplies and Services	0	0	-1	-1	-1
<b>Operating Payments</b>	<b>67</b>	<b>67</b>	<b>94</b>	<b>158</b>	<b>244</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>270</b>	<b>270</b>	<b>270</b>	<b>270</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>270</b>	<b>270</b>	<b>270</b>	<b>270</b>



**Auditor-General**  
**Revised Operating Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Revenue</b>					
2,598	Government Payment for Outputs	2,625	2,625	2,673	2,738	2,802
	User Charges - Non ACT					
716	Government	724	724	741	774	806
3,092	User Charges - ACT Government	3,124	3,124	3,203	3,286	3,379
40	Interest	40	40	40	40	40
<b>6,446</b>	<b>Total Revenue</b>	<b>6,513</b>	<b>6,513</b>	<b>6,657</b>	<b>6,838</b>	<b>7,027</b>
	<b>Expenses</b>					
4,073	Employee Expenses	4,168	4,168	4,200	4,319	4,420
534	Superannuation Expenses	542	542	536	537	546
1,829	Supplies and Services	1,829	1,829	1,871	1,924	1,975
98	Depreciation and Amortisation	98	98	98	98	98
<b>6,534</b>	<b>Total Ordinary Expenses</b>	<b>6,637</b>	<b>6,637</b>	<b>6,705</b>	<b>6,878</b>	<b>7,039</b>
<b>-88</b>	<b>Operating Result</b>	<b>-124</b>	<b>-124</b>	<b>-48</b>	<b>-40</b>	<b>-12</b>
<b>-88</b>	<b>Total Comprehensive Income</b>	<b>-124</b>	<b>-124</b>	<b>-48</b>	<b>-40</b>	<b>-12</b>

**Auditor-General**  
**Revised Balance Sheet**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>						
<b>Current Assets</b>						
1,507	Cash and Cash Equivalents	1,507	1,777	1,946	2,134	2,324
1,869	Receivables	1,869	1,487	1,487	1,487	1,487
15	Other Current Assets	15	11	11	11	11
<b>3,391</b>	<b>Total Current Assets</b>	<b>3,391</b>	<b>3,275</b>	<b>3,444</b>	<b>3,632</b>	<b>3,822</b>
<b>Non Current Assets</b>						
188	Property, Plant and Equipment	188	188	128	68	8
<b>188</b>	<b>Total Non Current Assets</b>	<b>188</b>	<b>188</b>	<b>128</b>	<b>68</b>	<b>8</b>
<b>3,579</b>	<b>TOTAL ASSETS</b>	<b>3,579</b>	<b>3,463</b>	<b>3,572</b>	<b>3,700</b>	<b>3,830</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
256	Payables	256	60	60	60	60
5	Finance Leases	5	20	20	20	20
1,612	Employee Benefits	1,646	1,716	1,855	2,002	2,120
<b>1,873</b>	<b>Total Current Liabilities</b>	<b>1,907</b>	<b>1,796</b>	<b>1,935</b>	<b>2,082</b>	<b>2,200</b>
<b>Non Current Liabilities</b>						
20	Finance Leases	20	0	0	0	0
213	Employee Benefits	215	117	135	156	180
75	Other	75	75	75	75	75
<b>308</b>	<b>Total Non Current Liabilities</b>	<b>310</b>	<b>192</b>	<b>210</b>	<b>231</b>	<b>255</b>
<b>2,181</b>	<b>TOTAL LIABILITIES</b>	<b>2,217</b>	<b>1,988</b>	<b>2,145</b>	<b>2,313</b>	<b>2,455</b>
<b>1,398</b>	<b>NET ASSETS</b>	<b>1,362</b>	<b>1,475</b>	<b>1,427</b>	<b>1,387</b>	<b>1,375</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
1,315	Accumulated Funds	1,279	1,392	1,344	1,304	1,292
83	Reserves	83	83	83	83	83
<b>1,398</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>1,362</b>	<b>1,475</b>	<b>1,427</b>	<b>1,387</b>	<b>1,375</b>

**Auditor-General**  
**Revised Statement of Changes in Equity**

Budget	Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>Opening Equity</b>					
1,403	1,403	1,516	1,392	1,344	1,304
83	83	83	83	83	83
<b>1,486</b>	<b>1,486</b>	<b>1,599</b>	<b>1,475</b>	<b>1,427</b>	<b>1,387</b>
<b>Balance at the Start of the Reporting Period</b>					
<b>Comprehensive Income</b>					
-88	-124	-124	-48	-40	-12
<b>-88</b>	<b>-124</b>	<b>-124</b>	<b>-48</b>	<b>-40</b>	<b>-12</b>
<b>Total Comprehensive Income</b>					
<b>Closing Equity</b>					
1,315	1,279	1,392	1,344	1,304	1,292
83	83	83	83	83	83
<b>1,398</b>	<b>1,362</b>	<b>1,475</b>	<b>1,427</b>	<b>1,387</b>	<b>1,375</b>
<b>Balance at the End of the Reporting Period</b>					

**Auditor-General**  
**Revised Cash Flow Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
2,598	Cash from Government for Outputs	2,625	2,625	2,673	2,738	2,802
3,878	User Charges	3,918	3,918	4,014	4,129	4,256
40	Interest Received	40	40	40	40	40
387	Other Revenue	387	387	387	387	387
<b>6,903</b>	<b>Operating Receipts</b>	<b>6,970</b>	<b>6,970</b>	<b>7,114</b>	<b>7,294</b>	<b>7,485</b>
<b>Payments</b>						
3,679	Related to Employees	3,738	3,738	3,807	3,914	4,043
619	Related to Superannuation	627	627	619	620	629
2,174	Related to Supplies and Services	2,174	2,174	2,206	2,259	2,310
285	Other	285	285	285	285	285
<b>6,757</b>	<b>Operating Payments</b>	<b>6,824</b>	<b>6,824</b>	<b>6,917</b>	<b>7,078</b>	<b>7,267</b>
<b>146</b>	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>146</b>	<b>146</b>	<b>197</b>	<b>216</b>	<b>218</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Payments</b>						
8	Repayment of Finance Leases	8	8	28	28	28
<b>8</b>	<b>Financing Payments</b>	<b>8</b>	<b>8</b>	<b>28</b>	<b>28</b>	<b>28</b>
<b>-8</b>	<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>-8</b>	<b>-8</b>	<b>-28</b>	<b>-28</b>	<b>-28</b>
<b>138</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>138</b>	<b>138</b>	<b>169</b>	<b>188</b>	<b>190</b>
<b>1,369</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>1,369</b>	<b>1,639</b>	<b>1,777</b>	<b>1,946</b>	<b>2,134</b>
<b>1,507</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>1,507</b>	<b>1,777</b>	<b>1,946</b>	<b>2,134</b>	<b>2,324</b>

### 3.4 CHIEF MINISTER AND TREASURY DIRECTORATE

#### Changes to Appropriation

##### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Government Payment for Outputs</b>				
<b>2013-14 Budget</b>	<b>59,833</b>	<b>41,470</b>	<b>40,622</b>	<b>40,439</b>
<b>2nd Appropriation</b>				
Infrastructure Finance and Advisory Unit	487	1,499	1,066	987
ACTPS Workers' Compensation and Work Safety Improvement Plan	1,561	2,747	2,790	2,834
Revised Wage Parameters	366	479	792	1,220
<b>FMA Section 16B Rollovers from 2012-13</b>				
Restructure Fund	3,542	-	-	-
Accelerated Land Development	1,176	-	-	-
Centenary of Canberra - ACT Celebratory Program	849	-	-	-
Project Advice	321	-	-	-
Approach to Market for Pay Parking Ticket Machines	300	-	-	-
ACTPS Workers' Compensation and Work Safety Improvement Plan	244	-	-	-
Strategic Asset Management Program	213	-	-	-
Commonwealth Grants - Liveable Cities	202	-	-	-
Community Support Fund	112	-	-	-
Canberra Plan 2013	60	-	-	-
Community Initiatives Fund	16	-	-	-
<b>Policy Adjustments</b>				
General Savings	-	(82)	(83)	(83)
<b>Technical Adjustments</b>				
Revised Indexation Parameters	-	(39)	(40)	(41)
Transfer - Community Initiatives Fund	(63)	(47)	(48)	(49)
Transfer - Community Support Fund	63	47	48	49
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>69,282</b>	<b>46,074</b>	<b>45,147</b>	<b>45,356</b>

## Changes to Appropriation - Continued

### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Capital Injections</b>				
<b>2013-14 Budget</b>	<b>2,651</b>	-	-	-
<b>2nd Appropriation</b>				
Loan - Exhibition Park Corporation	450	-	-	-
<b>FMA Section 16B Rollovers from 2012-13</b>				
Community Housing Canberra Loan Appropriation	1,888	-	-	-
Injury Prevention and Management Information System	142	-	-	-
AIMS Replacement	67	-	-	-
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>5,198</b>	-	-	-

## Initiative Descriptions

### Infrastructure Finance and Advisory Unit

This initiative provides for the establishment of an Infrastructure Finance and Advisory unit within the Chief Minister and Treasury Directorate. This unit will support major infrastructure delivery in the ACT with responsibility for Public Private Partnerships (PPP) and unsolicited public infrastructure proposals, and will have oversight of the Territory's first PPP project, the ACT Courts Redevelopment Project.

### ACTPS Workers' Compensation and Work Safety Improvement Plan

The initiative provides support for continuation of the return to work case management services for injured ACTPS employees and a range of injury prevention and early intervention initiatives designed to reduce the human and economic cost of work injury.

### Revised Output Classes

	Total Cost			Government Payment for Outputs		
	2013-14		2013-14	2013-14		2013-14
	Original Budget	Variation	Revised Budget	Original Budget	Variation	Revised Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Output Class 1:</b>						
<b>Government Strategy</b>						
Output 1.1: Government Policy and Strategy	7,434	363	7,797	7,230	305	7,535
Output 1.2: Public Sector Management	10,317	1,949	12,266	6,230	1,877	8,107
Output 1.3: Industrial Relations Policy	4,671	-213	4,458	4,154	16	4,170
Output 1.4: Coordinated Communications and Community Engagement	8,292	1,038	9,330	8,071	1,003	9,074
<b>Total</b>	<b>30,714</b>	<b>3,137</b>	<b>33,851</b>	<b>25,685</b>	<b>3,201</b>	<b>28,886</b>
<b>Output Class 2:</b>						
<b>Financial and Economic Management</b>						
Output 2.1: Economic Management	9,061	393	9,454	6,926	388	7,314
Output 2.2: Financial Management	30,454	5,847	36,301	27,222	5,860	33,082
<b>Total</b>	<b>39,515</b>	<b>6,240</b>	<b>45,755</b>	<b>34,148</b>	<b>6,248</b>	<b>40,396</b>

## Changes to Financial Statements

The following tables show the total budget variation for the Chief Minister and Treasury Directorate associated with the *Appropriation Bill 2013-2014 (No. 2)*, signed instruments under the *Financial Management Act 1996* and the impact of capital works re-profiling.

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow on effect of the 2012-13 financial statements and the impact of the *Appropriation Act 2013-2014 (No. 2)*. The estimated outcome and forward estimates reflect these movements in addition to revised estimates of the 2013-14 Budget Review.

### Chief Minister and Treasury Directorate Variation to the Operating Statement

	2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>					
Government Payment for Outputs	9,449	9,449	4,604	4,525	4,917
User Charges - ACT Government	41	41	53	88	136
Interest	-20	-20	21	22	23
<b>Total Revenue</b>	<b>9,470</b>	<b>9,470</b>	<b>4,678</b>	<b>4,635</b>	<b>5,076</b>
<b>Expenses</b>					
Employee Expenses	2,306	2,306	3,247	3,626	3,917
Superannuation Expenses	217	217	310	369	448
Supplies and Services	2,305	2,305	1,257	822	740
Depreciation and Amortisation	-277	-1,087	78	35	982
Borrowing Costs	-20	-20	21	22	23
Grants and Purchased Services	4,846	4,846	-29	-29	-29
<b>Total Ordinary Expenses</b>	<b>9,377</b>	<b>8,567</b>	<b>4,884</b>	<b>4,845</b>	<b>6,081</b>
<b>Operating Result</b>	<b>93</b>	<b>903</b>	<b>-206</b>	<b>-210</b>	<b>-1,005</b>
<b>Total Comprehensive Income</b>	<b>93</b>	<b>903</b>	<b>-206</b>	<b>-210</b>	<b>-1,005</b>



**Chief Minister and Treasury Directorate  
Variation to the Balance Sheet**

	Revised Budget as at 30/06/14 \$'000	Estimated Outcome as at 30/06/14 \$'000	Planned as at 30/06/15 \$'000	Planned as at 30/06/16 \$'000	Planned as at 30/06/17 \$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	0	418	418	418	418
Receivables	0	32	32	50	77
<b>Total Current Assets</b>	<b>0</b>	<b>450</b>	<b>450</b>	<b>468</b>	<b>495</b>
<b>Non Current Assets</b>					
Receivables	2,318	430	451	455	432
Property, Plant and Equipment	0	754	676	641	556
Intangibles	277	1,197	1,197	1,197	284
Capital Works in Progress	209	0	0	0	0
<b>Total Non Current Assets</b>	<b>2,804</b>	<b>2,381</b>	<b>2,324</b>	<b>2,293</b>	<b>1,272</b>
<b>TOTAL ASSETS</b>	<b>2,804</b>	<b>2,831</b>	<b>2,774</b>	<b>2,761</b>	<b>1,767</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	0	0	0	0	4
Interest-Bearing Liabilities	0	0	0	18	25
Employee Benefits	175	175	299	465	476
<b>Total Current Liabilities</b>	<b>175</b>	<b>175</b>	<b>299</b>	<b>483</b>	<b>505</b>
<b>Non Current Liabilities</b>					
Interest Bearing Liabilities	2,318	430	451	455	432
Employee Benefits	9	9	13	22	34
<b>Total Non Current Liabilities</b>	<b>2,327</b>	<b>439</b>	<b>464</b>	<b>477</b>	<b>466</b>
<b>TOTAL LIABILITIES</b>	<b>2,502</b>	<b>614</b>	<b>763</b>	<b>960</b>	<b>971</b>
<b>NET ASSETS</b>	<b>302</b>	<b>2,217</b>	<b>2,011</b>	<b>1,801</b>	<b>796</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	302	2,217	2,011	1,801	796
<b>TOTAL FUNDS EMPLOYED</b>	<b>302</b>	<b>2,217</b>	<b>2,011</b>	<b>1,801</b>	<b>796</b>

**Chief Minister and Treasury Directorate  
Variation to the Statement of Changes in Equity**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	1,105	2,217	2,011	1,801
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>1,105</b>	<b>2,217</b>	<b>2,011</b>	<b>1,801</b>
<b>Comprehensive Income</b>					
Operating Result for the Period	93	903	-206	-210	-1,005
<b>Total Comprehensive Income</b>	<b>93</b>	<b>903</b>	<b>-206</b>	<b>-210</b>	<b>-1,005</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
Capital Injections	209	209	0	0	0
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>209</b>	<b>209</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	302	2,217	2,011	1,801	796
<b>Balance at the End of the Reporting Period</b>	<b>302</b>	<b>2,217</b>	<b>2,011</b>	<b>1,801</b>	<b>796</b>

**Chief Minister and Treasury Directorate  
Variation to the Cash Flow Statement**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for Outputs	9,449	9,449	4,604	4,525	4,917
User Charges	41	-152	53	88	136
Interest Received	0	0	0	0	17
Other Receipts	0	-687	0	0	0
<b>Operating Receipts</b>	<b>9,490</b>	<b>8,610</b>	<b>4,657</b>	<b>4,613</b>	<b>5,070</b>
<b>Payments</b>					
Related to Employees	2,122	3,498	3,119	3,451	3,894
Related to Superannuation	217	256	310	369	448
Related to Supplies and Services	2,305	3,702	1,257	822	740
Borrowing Costs	0	0	0	0	17
Grants and Purchased Services	4,846	4,846	-29	-29	-29
<b>Operating Payments</b>	<b>9,490</b>	<b>12,302</b>	<b>4,657</b>	<b>4,613</b>	<b>5,070</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>-3,692</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>Receipts</b>					
Repayment of Home Loan Principal	0	68	0	0	63
<b>Investing Receipts</b>	<b>0</b>	<b>68</b>	<b>0</b>	<b>0</b>	<b>63</b>
<b>Payments</b>					
Purchase of Land and Intangibles	209	209	0	0	0
Issue of Loan	2,338	2,338	0	0	0
<b>Investing Payments</b>	<b>2,547</b>	<b>2,547</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-2,547</b>	<b>-2,479</b>	<b>0</b>	<b>0</b>	<b>63</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
<b>Receipts</b>					
Capital Injection from Government	2,547	2,547	0	0	0
<b>Financing Receipts</b>	<b>2,547</b>	<b>2,547</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments</b>					
Repayment of Borrowings	0	0	0	0	63
<b>Financing Payments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63</b>
<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>2,547</b>	<b>2,547</b>	<b>0</b>	<b>0</b>	<b>-63</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>-3,624</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>4,042</b>	<b>418</b>	<b>418</b>	<b>418</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>418</b>	<b>418</b>	<b>418</b>	<b>418</b>

**Chief Minister and Treasury Directorate  
Revised Operating Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>						
<b>Revenue</b>						
59,833	Government Payment for Outputs	69,282	69,282	46,074	45,147	45,356
4,097	User Charges - ACT Government	4,138	4,138	4,196	4,275	4,373
3,532	Interest	3,512	3,512	3,506	3,433	3,347
44	Other Revenue	44	44	38	26	26
1,106	Resources Received Free of Charge	1,106	1,106	1,134	1,144	1,155
<b>68,612</b>	<b>Total Revenue</b>	<b>78,082</b>	<b>78,082</b>	<b>54,948</b>	<b>54,025</b>	<b>54,257</b>
<b>Gains</b>						
5,341	Other Gains	5,341	5,341	0	0	0
<b>5,341</b>	<b>Total Gains</b>	<b>5,341</b>	<b>5,341</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>73,953</b>	<b>Total Income</b>	<b>83,423</b>	<b>83,423</b>	<b>54,948</b>	<b>54,025</b>	<b>54,257</b>
<b>Expenses</b>						
23,640	Employee Expenses	25,946	25,946	25,335	25,518	26,111
4,753	Superannuation Expenses	4,970	4,970	4,579	4,252	4,246
22,507	Supplies and Services	24,812	24,812	18,173	17,536	17,701
1,412	Depreciation and Amortisation	1,135	325	2,632	2,589	2,542
3,534	Borrowing Costs	3,514	3,514	3,508	3,435	3,349
14,383	Grants and Purchased Services	19,229	19,229	3,670	3,642	3,078
<b>70,229</b>	<b>Total Ordinary Expenses</b>	<b>79,606</b>	<b>78,796</b>	<b>57,897</b>	<b>56,972</b>	<b>57,027</b>
<b>3,724</b>	<b>Operating Result</b>	<b>3,817</b>	<b>4,627</b>	<b>-2,949</b>	<b>-2,947</b>	<b>-2,770</b>
<b>3,724</b>	<b>Total Comprehensive Income</b>	<b>3,817</b>	<b>4,627</b>	<b>-2,949</b>	<b>-2,947</b>	<b>-2,770</b>

**Chief Minister and Treasury Directorate  
Revised Balance Sheet**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>						
<b>Current Assets</b>						
3,245	Cash and Cash Equivalents	3,245	3,663	3,671	3,671	3,671
2,895	Receivables	2,895	2,927	2,977	3,116	3,232
42	Other Current Assets	42	42	42	42	42
<b>6,182</b>	<b>Total Current Assets</b>	<b>6,182</b>	<b>6,632</b>	<b>6,690</b>	<b>6,829</b>	<b>6,945</b>
<b>Non Current Assets</b>						
90,562	Receivables	92,880	90,992	89,812	88,487	86,971
339	Property, Plant and Equipment	339	1,093	919	804	658
7,546	Intangibles	7,823	8,743	6,285	3,827	1,415
0	Capital Works in Progress	209	0	0	0	0
<b>98,447</b>	<b>Total Non Current Assets</b>	<b>101,251</b>	<b>100,828</b>	<b>97,016</b>	<b>93,118</b>	<b>89,044</b>
<b>104,629</b>	<b>TOTAL ASSETS</b>	<b>107,433</b>	<b>107,460</b>	<b>103,706</b>	<b>99,947</b>	<b>95,989</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
1,450	Payables	1,450	1,450	1,412	1,373	1,352
1,179	Interest-Bearing Liabilities	1,179	1,179	1,254	1,404	1,518
34	Finance Leases	34	34	50	34	50
8,723	Employee Benefits	8,898	8,898	9,234	9,614	9,840
<b>11,386</b>	<b>Total Current Liabilities</b>	<b>11,561</b>	<b>11,561</b>	<b>11,950</b>	<b>12,425</b>	<b>12,760</b>
<b>Non Current Liabilities</b>						
90,562	Interest-Bearing Liabilities	92,880	90,992	89,812	88,487	86,971
70	Finance Leases	70	70	46	70	46
648	Employee Benefits	657	657	667	681	698
134	Other Non-Current Provisions	134	134	134	134	134
<b>91,414</b>	<b>Total Non Current Liabilities</b>	<b>93,741</b>	<b>91,853</b>	<b>90,659</b>	<b>89,372</b>	<b>87,849</b>
<b>102,800</b>	<b>TOTAL LIABILITIES</b>	<b>105,302</b>	<b>103,414</b>	<b>102,609</b>	<b>101,797</b>	<b>100,609</b>
<b>1,829</b>	<b>NET ASSETS</b>	<b>2,131</b>	<b>4,046</b>	<b>1,097</b>	<b>-1,850</b>	<b>-4,620</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
1,829	Accumulated Funds	2,131	4,046	1,097	-1,850	-4,620
<b>1,829</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>2,131</b>	<b>4,046</b>	<b>1,097</b>	<b>-1,850</b>	<b>-4,620</b>

**Chief Minister and Treasury Directorate  
Revised Statement of Changes in Equity**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
	<b>Opening Equity</b>					
-3,496	Opening Accumulated Funds	-3,496	-2,391	4,046	1,097	-1,850
<b>-3,496</b>	<b>Balance at the Start of the Reporting Period</b>	<b>-3,496</b>	<b>-2,391</b>	<b>4,046</b>	<b>1,097</b>	<b>-1,850</b>
	<b>Comprehensive Income</b>					
3,724	Operating Result for the Period	3,817	4,627	-2,949	-2,947	-2,770
<b>3,724</b>	<b>Total Comprehensive Income</b>	<b>3,817</b>	<b>4,627</b>	<b>-2,949</b>	<b>-2,947</b>	<b>-2,770</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
1,601	Capital Injections	1,810	1,810	0	0	0
<b>1,601</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>1,810</b>	<b>1,810</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Closing Equity</b>					
1,829	Closing Accumulated Funds	2,131	4,046	1,097	-1,850	-4,620
<b>1,829</b>	<b>Balance at the End of the Reporting Period</b>	<b>2,131</b>	<b>4,046</b>	<b>1,097</b>	<b>-1,850</b>	<b>-4,620</b>

**Chief Minister and Treasury Directorate  
Revised Cash Flow Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
59,833	Cash from Government for Outputs	69,282	69,282	46,074	45,147	45,356
4,097	User Charges	4,138	3,945	4,196	4,275	4,373
3,524	Interest Received	3,524	3,524	3,450	3,375	3,350
5,894	Other Receipts	5,894	5,207	5,866	5,860	5,869
<b>73,348</b>	<b>Operating Receipts</b>	<b>82,838</b>	<b>81,958</b>	<b>59,586</b>	<b>58,657</b>	<b>58,948</b>
<b>Payments</b>						
23,389	Related to Employees	25,511	26,887	24,970	25,107	25,849
4,732	Related to Superannuation	4,949	4,988	4,558	4,231	4,225
21,360	Related to Supplies and Services	23,665	25,062	17,016	16,387	16,524
3,526	Borrowing Costs	3,526	3,526	3,452	3,377	3,352
14,383	Grants and Purchased Services	19,229	19,229	3,670	3,642	3,078
5,929	Other Payments	5,929	5,929	5,904	5,904	5,912
<b>73,319</b>	<b>Operating Payments</b>	<b>82,809</b>	<b>85,621</b>	<b>59,570</b>	<b>58,648</b>	<b>58,940</b>
<b>29</b>	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>29</b>	<b>-3,663</b>	<b>16</b>	<b>9</b>	<b>8</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Receipts</b>						
19	Proceeds from Sale of Property, Plant and Equipment	19	19	0	19	0
1,105	Repayment of Home Loan Principal	1,105	1,173	1,179	1,254	1,317
<b>1,124</b>	<b>Investing Receipts</b>	<b>1,124</b>	<b>1,192</b>	<b>1,179</b>	<b>1,273</b>	<b>1,317</b>
<b>Payments</b>						
1,601	Purchase of Land and Intangibles	1,810	1,810	0	0	0
1,050	Issue of Loan	3,388	3,388	0	0	0
<b>2,651</b>	<b>Investing Payments</b>	<b>5,198</b>	<b>5,198</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>-1,527</b>	<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-4,074</b>	<b>-4,006</b>	<b>1,179</b>	<b>1,273</b>	<b>1,317</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
2,651	Capital Injections from Government	5,198	5,198	0	0	0
<b>2,651</b>	<b>Financing Receipts</b>	<b>5,198</b>	<b>5,198</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments</b>						
1,105	Repayment of Borrowings	1,105	1,105	1,179	1,254	1,317
28	Repayment of Finance Leases	28	28	8	28	8
<b>1,133</b>	<b>Financing Payments</b>	<b>1,133</b>	<b>1,133</b>	<b>1,187</b>	<b>1,282</b>	<b>1,325</b>
<b>1,518</b>	<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>4,065</b>	<b>4,065</b>	<b>-1,187</b>	<b>-1,282</b>	<b>-1,325</b>
<b>20</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>20</b>	<b>-3,604</b>	<b>8</b>	<b>0</b>	<b>0</b>
<b>3,225</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>3,225</b>	<b>7,267</b>	<b>3,663</b>	<b>3,671</b>	<b>3,671</b>
<b>3,245</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>3,245</b>	<b>3,663</b>	<b>3,671</b>	<b>3,671</b>	<b>3,671</b>

**Government Strategy**  
**Revised Operating Statement**

<b>2013-14 Budget</b>		<b>2013-14 Revised Budget</b>	<b>2013-14 Estimated outcome</b>	<b>2014-15 Estimate</b>	<b>2015-16 Estimate</b>	<b>2016-17 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
	<b>Revenue</b>					
25,685	Government Payment for Outputs	28,886	28,886	25,080	25,205	24,975
4,097	User Charges - ACT Government	4,138	4,138	4,196	4,275	4,373
405	Resources Received Free of Charge	405	405	415	425	436
<b>30,187</b>	<b>Total Revenue</b>	<b>33,429</b>	<b>33,429</b>	<b>29,691</b>	<b>29,905</b>	<b>29,784</b>
	<b>Expenses</b>					
14,136	Employee Expenses	15,963	15,963	15,534	15,770	16,120
3,111	Superannuation Expenses	3,281	3,281	2,973	2,705	2,700
11,264	Supplies and Services	12,553	12,553	9,577	9,895	9,921
384	Depreciation and Amortisation	107	100	707	707	707
2	Borrowing Costs	2	2	2	2	2
1,817	Grants and Purchased Services	1,945	1,945	1,835	1,795	1,221
<b>30,714</b>	<b>Total Ordinary Expenses</b>	<b>33,851</b>	<b>33,844</b>	<b>30,628</b>	<b>30,874</b>	<b>30,671</b>
<b>-527</b>	<b>Operating Result</b>	<b>-422</b>	<b>-415</b>	<b>-937</b>	<b>-969</b>	<b>-887</b>



**Financial and Economic Management**  
**Revised Operating Statement**

<b>2013-14 Budget</b>		<b>2013-14 Revised Budget</b>	<b>2013-14 Estimated outcome</b>	<b>2014-15 Estimate</b>	<b>2015-16 Estimate</b>	<b>2016-17 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Income</b>						
<b>Revenue</b>						
34,148	Government Payment for Outputs	40,396	40,396	20,994	19,942	20,381
3,532	Interest	3,512	3,512	3,506	3,433	3,347
44	Other Revenue	44	44	38	26	26
701	Resources Received Free of Charge	701	701	719	719	719
<b>38,425</b>	<b>Total Revenue</b>	<b>44,653</b>	<b>44,653</b>	<b>25,257</b>	<b>24,120</b>	<b>24,473</b>
<b>Gains</b>						
5,341	Other Gains	5,341	5,341	0	0	0
<b>5,341</b>	<b>Total Gains</b>	<b>5,341</b>	<b>5,341</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>43,766</b>	<b>Total Income</b>	<b>49,994</b>	<b>49,994</b>	<b>25,257</b>	<b>24,120</b>	<b>24,473</b>
<b>Expenses</b>						
9,504	Employee Expenses	9,983	9,983	9,801	9,748	9,991
1,642	Superannuation Expenses	1,689	1,689	1,606	1,547	1,546
11,243	Supplies and Services	12,259	12,259	8,596	7,641	7,780
1,028	Depreciation and Amortisation	1,028	225	1,925	1,882	1,835
3,532	Borrowing Costs	3,512	3,512	3,506	3,433	3,347
12,566	Grants and Purchased Services	17,284	17,284	1,835	1,847	1,857
<b>39,515</b>	<b>Total Ordinary Expenses</b>	<b>45,755</b>	<b>44,952</b>	<b>27,269</b>	<b>26,098</b>	<b>26,356</b>
<b>4,251</b>	<b>Operating Result</b>	<b>4,239</b>	<b>5,042</b>	<b>-2,012</b>	<b>-1,978</b>	<b>-1,883</b>

### 3.5 HEALTH DIRECTORATE

#### Changes to Appropriation

##### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Government Payment for Outputs</b>				
<b>2013-14 Budget</b>	<b>231,100</b>	<b>240,721</b>	<b>258,533</b>	<b>279,156</b>
<b>2nd Appropriation</b>				
Social and Community Services (SACS) Pay Equity Award	8	11	18	24
Revised Wage Parameters	6,356	5,398	11,878	22,466
<b>FMA Section 16B Rollovers from 2012-13</b>				
Commonwealth Grants — Mental Health (Reform Program) NPA	310	-	-	-
<b>Technical Adjustments</b>				
Revised Indexation Parameters	-	(955)	(979)	(1,003)
Revised Indexation Parameters — Community Sector Indexation	-	(257)	(329)	(405)
Commonwealth Grants — Essential Vaccines NP	21	(206)	(207)	(209)
Commonwealth Grants — Long Stay Older Patients NP	3,207	-	-	-
Commonwealth Grants — Mental Health (Reform Program) NPA	(310)	-	-	-
Carbon Neutral Health Facilities	(212)	-	-	-
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>240,480</b>	<b>244,712</b>	<b>268,914</b>	<b>300,029</b>

##### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Capital Injections</b>				
<b>2013-14 Budget</b>	<b>190,408</b>	<b>95,366</b>	<b>17,333</b>	<b>6,809</b>
<b>FMA Section 16B Rollovers from 2012-13</b>				
Enhanced Community Health Centre — Belconnen	3,241	-	-	-
National Health Reform	3,173	-	-	-
Clinical Services Redevelopment — Phase 3	3,093	-	-	-
Replacement of CT Scanner at the Canberra Hospital	2,893	-	-	-
Tuggeranong Health Centre — Stage 2	1,802	-	-	-
Major Building Plant Replacement and Upgrade	1,655	-	-	-
Clinical Equipment for Calvary Hospital	1,500	-	-	-
Clinical Services Redevelopment — Phase 2	1,281	-	-	-
Enhanced Community Centre Backup Power	1,250	-	-	-
Linear Accelerator Procurement and Replacement	733	-	-	-
Staging and Decanting — Moving to Our Future	520	-	-	-
HIP Change Management and Communication Support	486	-	-	-
Provision for Project Definition Planning	466	-	-	-
Integrated Cancer Centre — Phase 1	423	-	-	-
Facilities Improvements to Patient Accommodation	393	-	-	-
Ambulatory Care Improvements	377	-	-	-

## Changes to Appropriation - Continued

### Changes to Appropriation - Controlled

	2013-14	2014-15	2015-16	2016-17
	Revised	Estimate	Estimate	Estimate
Capital Injections - Continued	Budget			
	\$'000	\$'000	\$'000	\$'000
Identity and Access Management	242	-	-	-
Building Upgrades	213	-	-	-
Additional Air Quality Performance Station	204	-	-	-
Central Sterilising Services	172	-	-	-
New Gungahlin Health Centre	155	-	-	-
Augmentation of Medical and Administrative Offices	114	-	-	-
Aboriginal and Torres Strait Islander Residential Alcohol and Other Drug Rehabilitation Facility	109	-	-	-
Mechanical System Upgrades	106	-	-	-
Fire Safety/Security Upgrades	99	-	-	-
Northside Hospital Specification and Documentation	95	-	-	-
Medical Facilities Upgrades	77	-	-	-
Mental Health Young Persons Unit	25	-	-	-
Adult Acute Mental Health Inpatient Facility	4	-	-	-
Women and Children's Hospital	(4,418)	-	-	-
Integrated Cancer Centre — Phase 2	(3,047)	-	-	-
An E-Healthy Future	(1,574)	-	-	-
Health Infrastructure Program — Project Management	(1,020)	-	-	-
Staging, Decanting and Continuity of Services	(869)	-	-	-
Refurbishment of Health Centre — Tuggeranong	(523)	-	-	-
Digital Mammography	(260)	-	-	-
Secure Mental Health Unit (Forward Design)	(14)	-	-	-
Enhancement of Canberra Hospital Facilities (Design)	(12)	-	-	-
<b>Technical Adjustments</b>				
Revised Funding Profile — Health Infrastructure Program — Project Management	6,598	(6,598)	-	-
Revised Funding Profile — Tuggeranong Health Centre — Stage 2	1,400	(1,400)	-	-
Revised Funding Profile — Staging Decanting and Continuity of Services	1,209	(1,209)	-	-
Revised Funding Profile — Clinical Services and Inpatient Unit Design and Infrastructure Expansion	(13,966)	(12,280)	5,623	15,000
Revised Funding Profile — Staging and Decanting — Moving To Our Future	(8,511)	2,511	6,000	-
Revised Funding Profile — Continuity of Health Services Plan — Essential Infrastructure	(6,709)	7,606	1,770	(2,667)
Revised Funding Profile — University of Canberra Public Hospital (Design)	(5,220)	4,720	500	-
Revised Funding Profile — Clinical Services Redevelopment — Phase 3	(4,183)	749	3,434	-
Revised Funding Profile — Central Sterilising Services	(3,576)	3,576	-	-
Revised Funding Profile — Northside Hospital Specification and Documentation	(2,296)	2,296	-	-
Revised Funding Profile — Aboriginal Torres Strait Islander Residential Alcohol and Other Drug Rehabilitation Facility	(1,983)	(2,017)	3,000	1,000
Revised Funding Profile — Linear Accelerator Procurement and Replacement	(720)	720	-	-
Revised Funding Profile — Provision for Project Definition Planning	(609)	609	-	-
Revised Funding Profile — New Multi-storey Car Park TCH	(570)	570	-	-
Revised Funding Profile — Clinical Services Redevelopment — Phase 2	(550)	550	-	-
Revised Funding Profile — Facilities Improvements to Laboratory and Outpatients Area	(370)	370	-	-
Revised Funding Profile — Mental Health Young Persons Unit	(305)	305	-	-

## Changes to Appropriation - Continued

### Changes to Appropriation - Controlled

Capital Injections - Continued	2013-14	2014-15	2015-16	2016-17
	Revised Budget \$'000	Estimate \$'000	Estimate \$'000	Estimate \$'000
Revised Funding Profile — Building Upgrades	(290)	290	-	-
Revised Funding Profile — Medical Facilities Upgrades	(280)	280	-	-
Revised Funding Profile — Upgrade of Medical and Administrative Offices	(260)	260	-	-
Revised Funding Profile — Integrated Cancer Centre — Phase 2	(200)	200	-	-
Revised Funding Profile — Heating Ventilation and Air Conditioning System Upgrades	(160)	160	-	-
Revised Funding Profile — Electrical/Fire/Safety Upgrades	(140)	140	-	-
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>161,881</b>	<b>97,774</b>	<b>37,660</b>	<b>20,142</b>

### Revised Output Classes

	Total Cost			Government Payment for Outputs		
	2013-14		2013-14	2013-14		2013-14
	Original Budget \$'000	Variation \$'000	Revised Budget \$'000	Original Budget \$'000	Variation \$'000	Revised Budget \$'000
<b>Output Class 1:</b>						
<b>Health and Community Care</b>						
Output 1.1: Acute Services	700,337	3,866	704,203	83,832	3,392	87,224
Output 1.2: Mental Health, Justice Health and Alcohol and Drug Services	122,129	2,187	124,316	47,419	1,919	49,338
Output 1.3: Public Health Services	28,864	1,192	30,056	25,850	1,046	26,896
Output 1.4: Cancer services	70,609	329	70,938	7,128	288	7,416
Output 1.5: Rehabilitation, Aged and Community Care	106,676	1,670	108,346	36,036	1,466	37,502
Output 1.6: Early Intervention and Prevention	81,094	1,443	82,537	30,835	1,269	32,104
<b>Total</b>	<b>1,109,709</b>	<b>10,687</b>	<b>1,120,396</b>	<b>231,100</b>	<b>9,380</b>	<b>240,480</b>

## Changes to Financial Statements

The following tables show the total budget variation for the Health Directorate associated with the *Appropriation Bill 2013-2014 (No. 2)*, signed instruments under the *Financial Management Act 1996* and the impact of capital works re-profiling.

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow on effect of the 2012-13 financial statements and the impact of the *Appropriation Act 2013-2014 (No. 2)*. The estimated outcome and forward estimates reflect these movements in addition to revised estimates of the 2013-14 Budget Review.

### Health Directorate Variation to the Operating Statement

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Revenue</b>					
Government Payment for Outputs	9,380	9,380	3,991	10,381	20,873
User Charges - Non ACT Government	0	2,100	0	0	0
<b>Total Revenue</b>	<b>9,380</b>	<b>11,480</b>	<b>3,991</b>	<b>10,381</b>	<b>20,873</b>
<b>Expenses</b>					
Employee Expenses	9,150	10,250	5,221	11,022	16,669
Superannuation Expenses	664	664	565	1,244	2,360
Supplies and Services	-191	809	-1,161	-1,186	-1,212
Grants and Purchased Services	1,064	1,064	708	1,718	3,521
<b>Total Ordinary Expenses</b>	<b>10,687</b>	<b>12,787</b>	<b>5,333</b>	<b>12,798</b>	<b>21,338</b>
<b>Operating Result</b>	<b>-1,307</b>	<b>-1,307</b>	<b>-1,342</b>	<b>-2,417</b>	<b>-465</b>
<b>Total Comprehensive Income</b>	<b>-1,307</b>	<b>-1,307</b>	<b>-1,342</b>	<b>-2,417</b>	<b>-465</b>

**Health Directorate**  
**Variation to the Balance Sheet**

	Revised Budget as at 30/06/14 \$'000	Estimated Outcome as at 30/06/14 \$'000	Planned as at 30/06/15 \$'000	Planned as at 30/06/16 \$'000	Planned as at 30/06/17 \$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	0	-15,270	-14,770	-13,770	-12,270
Receivables	0	60,267	59,767	58,767	57,267
Investments	0	21	21	21	21
Inventories	0	360	360	360	360
Assets Held for Sale	0	-134	-134	-134	-134
Other Current Assets	0	1,357	1,357	1,357	1,357
<b>Total Current Assets</b>	<b>0</b>	<b>46,601</b>	<b>46,601</b>	<b>46,601</b>	<b>46,601</b>
<b>Non Current Assets</b>					
Receivables	0	-100	-100	-100	-100
Property, Plant and Equipment	-28,267	-86,058	-83,650	-63,323	-49,990
Intangibles	-260	2,799	2,799	2,799	2,799
Capital Works in Progress	0	28,850	28,850	28,850	28,850
<b>Total Non Current Assets</b>	<b>-28,527</b>	<b>-54,509</b>	<b>-52,101</b>	<b>-31,774</b>	<b>-18,441</b>
<b>TOTAL ASSETS</b>	<b>-28,527</b>	<b>-7,908</b>	<b>-5,500</b>	<b>14,827</b>	<b>28,160</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	0	28,121	28,121	28,121	28,121
Finance Leases	0	-1,073	-1,073	-1,073	-1,073
Employee Benefits	1,202	11,697	13,045	15,343	15,598
Other Liabilities	0	1,368	1,368	1,368	1,368
<b>Total Current Liabilities</b>	<b>1,202</b>	<b>40,113</b>	<b>41,461</b>	<b>43,759</b>	<b>44,014</b>
<b>Non Current Liabilities</b>					
Finance Leases	0	2,260	2,260	2,260	2,260
Employee Benefits	105	-4,152	-4,158	-4,039	-3,829
<b>Total Non Current Liabilities</b>	<b>105</b>	<b>-1,892</b>	<b>-1,898</b>	<b>-1,779</b>	<b>-1,569</b>
<b>TOTAL LIABILITIES</b>	<b>1,307</b>	<b>38,221</b>	<b>39,563</b>	<b>41,980</b>	<b>42,445</b>
<b>NET ASSETS</b>	<b>-29,834</b>	<b>-46,129</b>	<b>-45,063</b>	<b>-27,153</b>	<b>-14,285</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	-29,834	-46,129	-45,063	-27,153	-14,285
<b>TOTAL FUNDS EMPLOYED</b>	<b>-29,834</b>	<b>-46,129</b>	<b>-45,063</b>	<b>-27,153</b>	<b>-14,285</b>

**Health Directorate**  
**Variation to the Statement of Changes in Equity**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	-16,295	-46,129	-45,063	-27,153
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>-16,295</b>	<b>-46,129</b>	<b>-45,063</b>	<b>-27,153</b>
<b>Comprehensive Income</b>					
Operating Result for the Period	-1,307	-1,307	-1,342	-2,417	-465
<b>Total Comprehensive Income</b>	<b>-1,307</b>	<b>-1,307</b>	<b>-1,342</b>	<b>-2,417</b>	<b>-465</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
Capital Injections	-28,527	-28,527	2,408	20,327	13,333
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>-28,527</b>	<b>-28,527</b>	<b>2,408</b>	<b>20,327</b>	<b>13,333</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	-29,834	-46,129	-45,063	-27,153	-14,285
<b>Balance at the End of the Reporting Period</b>	<b>-29,834</b>	<b>-46,129</b>	<b>-45,063</b>	<b>-27,153</b>	<b>-14,285</b>

**Health Directorate**  
**Variation to the Cash Flow Statement**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for Outputs	9,380	9,380	3,991	10,381	20,873
User Charges	0	2,100	0	0	0
Other Receipts	0	-14,000	-14,000	-14,000	-14,000
<b>Operating Receipts</b>	<b>9,380</b>	<b>-2,520</b>	<b>-10,009</b>	<b>-3,619</b>	<b>6,873</b>
<b>Payments</b>					
Related to Employees	7,843	8,943	3,879	8,605	16,204
Related to Superannuation	664	664	565	1,244	2,360
Related to Supplies and Services	-191	809	-1,161	-1,186	-1,212
Grants and Purchased Services	1,064	1,064	708	1,718	3,521
Other Payments	0	-14,000	-14,500	-15,000	-15,500
<b>Operating Payments</b>	<b>9,380</b>	<b>-2,520</b>	<b>-10,509</b>	<b>-4,619</b>	<b>5,373</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>1,000</b>	<b>1,500</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>Payments</b>					
Purchase of Property, Plant and Equipment and Capital Works	-28,527	-28,527	2,408	20,327	13,333
<b>Investing Payments</b>	<b>-28,527</b>	<b>-28,527</b>	<b>2,408</b>	<b>20,327</b>	<b>13,333</b>
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>28,527</b>	<b>28,527</b>	<b>-2,408</b>	<b>-20,327</b>	<b>-13,333</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
<b>Receipts</b>					
Capital Injection from Government	-28,527	-28,527	2,408	20,327	13,333
<b>Financing Receipts</b>	<b>-28,527</b>	<b>-28,527</b>	<b>2,408</b>	<b>20,327</b>	<b>13,333</b>
<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>-28,527</b>	<b>-28,527</b>	<b>2,408</b>	<b>20,327</b>	<b>13,333</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>1,000</b>	<b>1,500</b>
<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>-15,270</b>	<b>-15,270</b>	<b>-14,770</b>	<b>-13,770</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>-15,270</b>	<b>-14,770</b>	<b>-13,770</b>	<b>-12,270</b>



**Health Directorate**  
**Revised Operating Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>						
<b>Revenue</b>						
231,100	Government Payment for Outputs	240,480	240,480	244,712	268,914	300,029
102,448	User Charges - Non ACT Government	102,448	104,548	104,806	107,372	109,766
718,290	User Charges - ACT Government	718,290	718,290	764,892	822,180	891,883
4,120	Grants from the Commonwealth	4,120	4,120	4,245	4,370	4,495
278	Interest	278	278	278	278	278
13,230	Other Revenue	13,230	13,230	13,722	14,183	14,633
780	Resources Received Free of Charge	780	780	792	804	824
<b>1,070,246</b>	<b>Total Revenue</b>	<b>1,079,626</b>	<b>1,081,726</b>	<b>1,133,447</b>	<b>1,218,101</b>	<b>1,321,908</b>
<b>Gains</b>						
1,544	Other Gains	1,544	1,544	1,574	1,604	1,624
<b>1,544</b>	<b>Total Gains</b>	<b>1,544</b>	<b>1,544</b>	<b>1,574</b>	<b>1,604</b>	<b>1,624</b>
<b>1,071,790</b>	<b>Total Income</b>	<b>1,081,170</b>	<b>1,083,270</b>	<b>1,135,021</b>	<b>1,219,705</b>	<b>1,323,532</b>
<b>Expenses</b>						
576,404	Employee Expenses	585,554	586,654	616,971	663,836	725,577
	Superannuation					
72,099	Expenses	72,763	72,763	75,641	79,394	84,592
318,133	Supplies and Services	317,942	318,942	333,290	362,454	389,776
35,673	Depreciation and Amortisation	35,673	35,673	41,395	42,451	43,485
401	Borrowing Costs	401	401	401	401	401
10,551	Cost of Goods Sold	10,551	10,551	10,934	11,353	11,773
84,023	Grants and Purchased Services	85,087	85,087	87,893	92,165	98,200
12,425	Other Expenses	12,425	12,425	12,857	13,481	14,025
<b>1,109,709</b>	<b>Total Ordinary Expenses</b>	<b>1,120,396</b>	<b>1,122,496</b>	<b>1,179,382</b>	<b>1,265,535</b>	<b>1,367,829</b>
<b>-37,919</b>	<b>Operating Result</b>	<b>-39,226</b>	<b>-39,226</b>	<b>-44,361</b>	<b>-45,830</b>	<b>-44,297</b>
<b>-37,919</b>	<b>Total Comprehensive Income</b>	<b>-39,226</b>	<b>-39,226</b>	<b>-44,361</b>	<b>-45,830</b>	<b>-44,297</b>

**Health Directorate**  
**Revised Balance Sheet**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>						
<b>Current Assets</b>						
23,803	Cash and Cash Equivalents	23,803	8,533	7,495	6,457	5,419
67,010	Receivables	67,010	127,277	129,519	131,761	134,003
2,990	Investments	2,990	3,011	3,011	3,011	3,011
7,953	Inventories	7,953	8,313	8,513	8,713	8,913
168	Assets Held for Sale	168	34	34	34	34
2,715	Other Current Assets	2,715	4,072	4,172	4,272	4,372
<b>104,639</b>	<b>Total Current Assets</b>	<b>104,639</b>	<b>151,240</b>	<b>152,744</b>	<b>154,248</b>	<b>155,752</b>
<b>Non Current Assets</b>						
200	Receivables	200	100	200	300	400
1,002,588	Property, Plant and Equipment	974,321	916,530	1,078,579	1,092,605	1,094,694
21,023	Intangibles	20,763	23,822	36,337	40,352	34,367
127,925	Capital Works in Progress	127,925	156,775	48,850	36,850	28,850
<b>1,151,736</b>	<b>Total Non Current Assets</b>	<b>1,123,209</b>	<b>1,097,227</b>	<b>1,163,966</b>	<b>1,170,107</b>	<b>1,158,311</b>
<b>1,256,375</b>	<b>TOTAL ASSETS</b>	<b>1,227,848</b>	<b>1,248,467</b>	<b>1,316,710</b>	<b>1,324,355</b>	<b>1,314,063</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
59,851	Payables	59,851	87,972	88,172	88,372	88,572
3,488	Finance Leases	3,488	2,415	2,515	2,615	2,715
181,438	Employee Benefits	182,640	193,135	205,803	219,331	230,816
1,056	Other Liabilities	1,056	2,424	2,624	2,824	3,024
<b>245,833</b>	<b>Total Current Liabilities</b>	<b>247,035</b>	<b>285,946</b>	<b>299,114</b>	<b>313,142</b>	<b>325,127</b>
<b>Non Current Liabilities</b>						
2,002	Finance Leases	2,002	4,262	4,362	4,462	4,562
18,282	Employee Benefits	18,387	14,130	15,692	17,379	19,157
1,503	Other	1,503	1,503	1,503	1,503	1,503
<b>21,787</b>	<b>Total Non Current Liabilities</b>	<b>21,892</b>	<b>19,895</b>	<b>21,557</b>	<b>23,344</b>	<b>25,222</b>
<b>267,620</b>	<b>TOTAL LIABILITIES</b>	<b>268,927</b>	<b>305,841</b>	<b>320,671</b>	<b>336,486</b>	<b>350,349</b>
<b>988,755</b>	<b>NET ASSETS</b>	<b>958,921</b>	<b>942,626</b>	<b>996,039</b>	<b>987,869</b>	<b>963,714</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
844,748	Accumulated Funds	814,914	798,619	852,032	843,862	819,707
144,007	Reserves	144,007	144,007	144,007	144,007	144,007
<b>988,755</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>958,921</b>	<b>942,626</b>	<b>996,039</b>	<b>987,869</b>	<b>963,714</b>

**Health Directorate**  
**Revised Statement of Changes in Equity**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
	<b>Opening Equity</b>					
692,259	Opening Accumulated Funds	692,259	675,964	798,619	852,032	843,862
144,007	Opening Asset Revaluation Reserve	144,007	144,007	144,007	144,007	144,007
<b>836,266</b>	<b>Balance at the Start of the Reporting Period</b>	<b>836,266</b>	<b>819,971</b>	<b>942,626</b>	<b>996,039</b>	<b>987,869</b>
	<b>Comprehensive Income</b>					
-37,919	Operating Result for the Period	-39,226	-39,226	-44,361	-45,830	-44,297
<b>-37,919</b>	<b>Total Comprehensive Income</b>	<b>-39,226</b>	<b>-39,226</b>	<b>-44,361</b>	<b>-45,830</b>	<b>-44,297</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
190,408	Capital Injections	161,881	161,881	97,774	37,660	20,142
<b>190,408</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>161,881</b>	<b>161,881</b>	<b>97,774</b>	<b>37,660</b>	<b>20,142</b>
	<b>Closing Equity</b>					
844,748	Closing Accumulated Funds	814,914	798,619	852,032	843,862	819,707
144,007	Closing Asset Revaluation Reserve	144,007	144,007	144,007	144,007	144,007
<b>988,755</b>	<b>Balance at the End of the Reporting Period</b>	<b>958,921</b>	<b>942,626</b>	<b>996,039</b>	<b>987,869</b>	<b>963,714</b>

**Health Directorate**  
**Revised Cash Flow Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
231,100	Cash from Government for Outputs	240,480	240,480	244,712	268,914	300,029
820,496	User Charges	820,496	822,596	869,456	929,310	1,001,387
4,120	Grants Received from the Commonwealth	4,120	4,120	4,245	4,370	4,495
278	Interest Received	278	278	278	278	278
82,174	Other Receipts	82,174	68,174	68,696	69,187	69,657
<b>1,138,168</b>	<b>Operating Receipts</b>	<b>1,147,548</b>	<b>1,135,648</b>	<b>1,187,387</b>	<b>1,272,059</b>	<b>1,375,846</b>
<b>Payments</b>						
563,462	Related to Employees	571,305	572,405	602,778	648,595	712,288
72,099	Related to Superannuation	72,763	72,763	75,641	79,394	84,592
318,937	Related to Supplies and Services	318,746	319,746	334,119	363,352	389,674
401	Borrowing Costs	401	401	401	401	401
84,023	Grants and Purchased Services	85,087	85,087	87,893	92,165	99,200
90,545	Other Payments	90,545	76,545	77,332	78,357	79,281
<b>1,129,467</b>	<b>Operating Payments</b>	<b>1,138,847</b>	<b>1,126,947</b>	<b>1,178,164</b>	<b>1,262,264</b>	<b>1,365,436</b>
<b>8,701</b>	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>8,701</b>	<b>8,701</b>	<b>9,223</b>	<b>9,795</b>	<b>10,410</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
198,686	Purchase of Property, Plant and Equipment and Capital Works	170,159	170,159	106,583	47,041	30,138
<b>198,686</b>	<b>Investing Payments</b>	<b>170,159</b>	<b>170,159</b>	<b>106,583</b>	<b>47,041</b>	<b>30,138</b>
<b>-198,686</b>	<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-170,159</b>	<b>-170,159</b>	<b>-106,583</b>	<b>-47,041</b>	<b>-30,138</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
190,408	Capital Injections from Government	161,881	161,881	97,774	37,660	20,142
<b>190,408</b>	<b>Financing Receipts</b>	<b>161,881</b>	<b>161,881</b>	<b>97,774</b>	<b>37,660</b>	<b>20,142</b>
<b>Payments</b>						
1,452	Repayment of Finance Leases	1,452	1,452	1,452	1,452	1,452
<b>1,452</b>	<b>Financing Payments</b>	<b>1,452</b>	<b>1,452</b>	<b>1,452</b>	<b>1,452</b>	<b>1,452</b>
<b>188,956</b>	<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>160,429</b>	<b>160,429</b>	<b>96,322</b>	<b>36,208</b>	<b>18,690</b>
<b>-1,029</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>-1,029</b>	<b>-1,029</b>	<b>-1,038</b>	<b>-1,038</b>	<b>-1,038</b>
<b>24,832</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>24,832</b>	<b>9,562</b>	<b>8,533</b>	<b>7,495</b>	<b>6,457</b>
<b>23,803</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>23,803</b>	<b>8,533</b>	<b>7,495</b>	<b>6,457</b>	<b>5,419</b>

### 3.6 ECONOMIC DEVELOPMENT DIRECTORATE

#### Changes to Appropriation

<b>Changes to Appropriation - Controlled</b>				
	<b>2013-14 Revised Budget \$'000</b>	<b>2014-15 Estimate \$'000</b>	<b>2015-16 Estimate \$'000</b>	<b>2016-17 Estimate \$'000</b>
<b>Government Payment for Outputs</b>				
<b>2013-14 Budget</b>	<b>86,082</b>	<b>68,332</b>	<b>64,183</b>	<b>64,204</b>
<b>2nd Appropriation</b>				
City to the Lake - New Canberra Theatre (Feasibility)	170	-	-	-
Revised Wage Parameters	296	402	669	1,027
<b>Policy Adjustments</b>				
General Savings	-	(2,049)	(2,049)	(2,049)
<b>Technical Adjustments</b>				
Revised Indexation Parameters	-	(120)	(123)	(126)
Transfer - Improvements to Griffith Oval from Capital Injection	1,000	-	-	-
Revised Funding Profile - Isabella Weir Spillway Upgrades (Feasibility)	(200)	200	-	-
Revised Funding Profile - Molonglo 3 - Hydraulic Services Concept Masterplanning (Feasibility)	(200)	200	-	-
Revised Funding Profile - Molonglo 3 - Preliminary Geotechnical Investigation (Feasibility)	(100)	100	-	-
Revised Funding Profile - Molonglo 3 - Major Electrical Infrastructure Relocation (Feasibility)	(150)	150	-	-
Revised Funding Profile - West Belconnen - Stormwater, Hydraulic and Utility Services (Feasibility)	(100)	100	-	-
Revised Funding Profile - West Belconnen - Roads and Traffic (Feasibility)	(175)	175	-	-
Revised Funding Profile - City to the Lake Assessment (Feasibility)	(500)	500	-	-
Revised Funding Profile - Grant for Development of a New Basketball Centre and Player Amenities	(750)	750	-	-
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>85,373</b>	<b>68,740</b>	<b>62,680</b>	<b>63,056</b>
<b>Changes to Appropriation - Territorial</b>				
	<b>2013-14 Revised Budget \$'000</b>	<b>2014-15 Estimate \$'000</b>	<b>2015-16 Estimate \$'000</b>	<b>2016-17 Estimate \$'000</b>
<b>Payment for Expenses on Behalf of Territory</b>				
<b>2013-14 Budget</b>	<b>7,945</b>	<b>8,140</b>	<b>8,347</b>	<b>8,555</b>
<b>Technical Adjustments</b>				
Revised Indexation Parameters	-	(20)	(20)	(21)
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>7,945</b>	<b>8,120</b>	<b>8,327</b>	<b>8,534</b>

## Changes to Appropriation – Continued

### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Capital Injections</b>				
<b>2013-14 Budget</b>	<b>152,843</b>	<b>89,672</b>	<b>17,003</b>	<b>4,808</b>
<b>2nd Appropriation</b>				
City to Lake - West Basin Public Waterfront (Design)	520	2,600	-	-
<b>Technical Adjustments</b>				
Transfer - Improvements to Griffith Oval to Government Payment for Outputs	(1,000)	-	-	-
Revised Funding Profile - Government Office Accommodation and Relocation Fitout	150	(150)	-	-
Revised Funding Profile - Gungahlin Pool	5,670	(5,670)	-	-
Revised Funding Profile - Woden Bus Interchange Redevelopment (Finalisation of Design)	(1,500)	1,500	-	-
Revised Funding Profile - Manuka Oval - New Spectator Facilities and Media Infrastructure	(2,000)	2,000	-	-
Revised Funding Profile - Molonglo 2 - Water Quality Control Ponds, Sewers and Cyclepath (Design)	(500)	500	-	-
Revised Funding Profile - Throsby - Access Road (Design)	(750)	750	-	-
Revised Funding Profile - Majura Parkway Estate Development (Design)	(400)	400	-	-
Revised Funding Profile - City Action Plan Stage 1 - Edinburgh Avenue Improvements	(750)	750	-	-
Revised Funding Profile - Stromlo Forest Park Planning and Infrastructure	(400)	400	-	-
Revised Funding Profile - Lyneham Precinct - Asbestos Remediation	(1,000)	1,000	-	-
Revised Funding Profile - Lyneham Precinct Redevelopment Stage 3	(500)	500	-	-
Revised Funding Profile - "Where Will We Play" Outdoor Facilities Water Reduction Strategies	(3,000)	3,000	-	-
Revised Funding Profile - Molonglo 2 - Sewer and Pedestrian Bridge over Molonglo River	(1,400)	1,400	-	-
Revised Funding Profile - Horse Park Drive Extension from Burrumarra Avenue to Mirrabai Drive (Design)	(3,500)	3,500	-	-
Revised Funding Profile - Gungahlin Town Centre Roads (Design)	(250)	250	-	-
Revised Funding Profile - Molonglo 2 - Water Supply, Trunk Sewer and Stormwater Infrastructure - Stage 1	(2,000)	2,000	-	-
Revised Funding Profile - Horse Park Drive Extension to Moncrieff Group Centre	(1,000)	1,000	-	-
Revised Funding Profile - North Weston - Road Intersection Reconstruction	(7,000)	7,000	-	-
Revised Funding Profile - Restoration of Sportsgrounds - Bonython, Watson and Weetangera	(1,000)	1,000	-	-
Revised Funding Profile - Infrastructure Improvements at Sportsgrounds	(500)	500	-	-
Revised Funding Profile - Improve the Quality of Sportsgrounds	(500)	500	-	-
Revised Funding Profile - Cravens Creek Water Quality Control Pond	(3,250)	2,000	1,250	-
Revised Funding Profile - Horse Park Drive Water Quality Control Pond	(2,000)	500	1,500	-
Revised Funding Profile - Molonglo 2 - Uriarra Road Upgrade	(5,000)	1,500	3,500	-
Revised Funding Profile - John Gorton Drive Extension to Molonglo 2 and Group Centre	(8,000)	6,000	2,000	-
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>111,983</b>	<b>124,402</b>	<b>25,253</b>	<b>4,808</b>

## Initiative Descriptions

### City to the Lake - West Basin Public Waterfront (Forward Design)

This project will deliver the forward design of the public realm works proposed for the Lake Burley Griffin waterfront at West Basin. The design will define the edge of the City to the Lake precinct and a promenade for use by pedestrians, cyclists and slow moving traffic and will link with proposed future amenities at West Basin.

### City to the Lake - New Canberra Theatre (Feasibility)

This project will provide for the investigation of functional requirements, delivery options and a concept design for a new theatre facility within the current cultural facilities precinct around the eastern perimeter of City Hill.

## Revised Output Classes

	Total Cost			Government Payment for Outputs		
	2013-14		2013-14	2013-14		2013-14
	Original Budget	Variation	Revised Budget	Original Budget	Variation	Revised Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Output Class 1:</b>						
<b>Economic Development</b>						
Output 1.1: Economic Development Policy	3,331	-20	3,311	3,119	-36	3,083
Output 1.2: Business Development	10,647	-37	10,610	10,201	-65	10,136
Output 1.3: Tourism	14,838	963	15,801	12,987	925	13,912
Output 1.4: Sports and Recreation	46,238	-424	45,814	31,046	-477	30,569
Output 1.5: Venues and Events	26,424	-628	25,796	14,320	-663	13,657
Output 1.6: Land Strategy and Infrastructure Delivery	15,827	-361	15,466	14,409	-393	14,016
<b>Total</b>	<b>117,305</b>	<b>-507</b>	<b>116,798</b>	<b>86,082</b>	<b>-709</b>	<b>85,373</b>

## Changes to Financial Statements

The following tables show the total budget variation for the Economic Development Directorate associated with the *Appropriation Bill 2013-2014 (No. 2)*, signed instruments under the *Financial Management Act 1996* and the impact of capital works re-profiling.

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow on effect of the 2012-13 financial statements and the impact of the *Appropriation Act 2013-2014 (No. 2)*. The estimated outcome and forward estimates reflect these movements in addition to revised estimates of the 2013-14 Budget Review.

### Economic Development Directorate Variation to the Operating Statement

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Revenue</b>					
Government Payment for Outputs	-708	-708	408	-1,503	-1,148
User Charges - Non ACT Government	39	39	35	67	115
User Charges - ACT Government	7	7	7	14	22
<b>Total Revenue</b>	<b>-662</b>	<b>-662</b>	<b>450</b>	<b>-1,422</b>	<b>-1,011</b>
<b>Expenses</b>					
Employee Expenses	451	451	-1,200	-897	-664
Superannuation Expenses	47	47	-79	-35	21
Supplies and Services	-1,255	-1,255	1,136	-294	-296
Depreciation and Amortisation	0	5,960	5,960	5,960	5,960
Cost of Goods Sold	0	0	-9	-9	-9
Grants and Purchased Services	250	250	706	-46	-46
<b>Total Ordinary Expenses</b>	<b>-507</b>	<b>5,453</b>	<b>6,514</b>	<b>4,679</b>	<b>4,966</b>
<b>Operating Result</b>	<b>-155</b>	<b>-6,115</b>	<b>-6,064</b>	<b>-6,101</b>	<b>-5,977</b>
<b>Other Comprehensive Income</b>					
<i>Items that will not be subsequently reclassified to Profit or Loss</i>					
Inc/Dec in Asset Revaluation Reserve Surpluses	0	-47,658	0	0	0
<b>Total Other Comprehensive Income</b>	<b>0</b>	<b>-47,658</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Comprehensive Income</b>	<b>-155</b>	<b>-53,773</b>	<b>-6,064</b>	<b>-6,101</b>	<b>-5,977</b>



**Economic Development Directorate  
Variation to the Balance Sheet**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	0	35	35	35	35
Receivables	0	-1,220	-1,220	-1,220	-1,220
Inventories	0	9	9	9	9
Other Current Assets	0	192	192	192	192
<b>Total Current Assets</b>	<b>0</b>	<b>-984</b>	<b>-984</b>	<b>-984</b>	<b>-984</b>
<b>Non Current Assets</b>					
Investments	0	-559	-559	-559	-559
Property, Plant and Equipment	0	37,920	32,097	26,273	20,450
Intangibles	0	-19	-156	-292	-429
Capital Works in Progress	-40,860	82,436	117,166	125,416	125,416
<b>Total Non Current Assets</b>	<b>-40,860</b>	<b>119,778</b>	<b>148,548</b>	<b>150,838</b>	<b>144,878</b>
<b>TOTAL ASSETS</b>	<b>-40,860</b>	<b>118,794</b>	<b>147,564</b>	<b>149,854</b>	<b>143,894</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	0	-15,870	-15,870	-15,870	-15,870
Finance Leases	0	61	61	61	61
Employee Benefits	147	331	431	562	566
Other Liabilities	0	193	193	193	193
<b>Total Current Liabilities</b>	<b>147</b>	<b>-15,285</b>	<b>-15,185</b>	<b>-15,054</b>	<b>-15,050</b>
<b>Non Current Liabilities</b>					
Finance Leases	0	-17	-17	-17	-17
Employee Benefits	8	-259	-255	-245	-232
Other	0	240	240	240	240
<b>Total Non Current Liabilities</b>	<b>8</b>	<b>-36</b>	<b>-32</b>	<b>-22</b>	<b>-9</b>
<b>TOTAL LIABILITIES</b>	<b>155</b>	<b>-15,321</b>	<b>-15,217</b>	<b>-15,076</b>	<b>-15,059</b>
<b>NET ASSETS</b>	<b>-41,015</b>	<b>134,115</b>	<b>162,781</b>	<b>164,930</b>	<b>158,953</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	-41,015	-85,056	-56,390	-54,241	-60,218
Reserves	0	219,171	219,171	219,171	219,171
<b>TOTAL FUNDS EMPLOYED</b>	<b>-41,015</b>	<b>134,115</b>	<b>162,781</b>	<b>164,930</b>	<b>158,953</b>

**Economic Development Directorate**  
**Variation to the Statement of Changes in Equity**

	Revised Budget as at 30/06/14 \$'000	Estimated Outcome as at 30/06/14 \$'000	Planned as at 30/06/15 \$'000	Planned as at 30/06/16 \$'000	Planned as at 30/06/17 \$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	-38,081	-85,056	-56,390	-54,241
Opening Asset Revaluation Reserve	0	266,829	219,171	219,171	219,171
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>228,748</b>	<b>134,115</b>	<b>162,781</b>	<b>164,930</b>
<b>Comprehensive Income</b>					
Operating Result for the Period	-155	-6,115	-6,064	-6,101	-5,977
Inc/Dec in Asset Revaluation Reserve Surpluses	0	-47,658	0	0	0
<b>Total Comprehensive Income</b>	<b>-155</b>	<b>-53,773</b>	<b>-6,064</b>	<b>-6,101</b>	<b>-5,977</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
Capital Injections	-40,860	-40,860	34,730	8,250	0
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>-40,860</b>	<b>-40,860</b>	<b>34,730</b>	<b>8,250</b>	<b>0</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	-41,015	-85,056	-56,390	-54,241	-60,218
Closing Asset Revaluation Reserve	0	219,171	219,171	219,171	219,171
<b>Balance at the End of the Reporting Period</b>	<b>-41,015</b>	<b>134,115</b>	<b>162,781</b>	<b>164,930</b>	<b>158,953</b>

**Economic Development Directorate  
Variation to the Cash Flow Statement**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for Outputs	-709	-709	408	-1,503	-1,148
User Charges	46	46	42	81	137
<b>Operating Receipts</b>	<b>-663</b>	<b>-663</b>	<b>450</b>	<b>-1,422</b>	<b>-1,011</b>
<b>Payments</b>					
Related to Employees	295	295	-1,304	-1,038	-681
Related to Superannuation	47	47	-79	-35	21
Related to Supplies and Services	-1,255	-1,255	1,122	-307	-309
Grants and Purchased Services	250	250	711	-42	-42
<b>Operating Payments</b>	<b>-663</b>	<b>-663</b>	<b>450</b>	<b>-1,422</b>	<b>-1,011</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>Payments</b>					
Purchase of Property, Plant and Equipment and Capital Works	-40,860	-40,860	34,730	8,250	0
<b>Investing Payments</b>	<b>-40,860</b>	<b>-40,860</b>	<b>34,730</b>	<b>8,250</b>	<b>0</b>
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>40,860</b>	<b>40,860</b>	<b>-34,730</b>	<b>-8,250</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
<b>Receipts</b>					
Capital Injection from Government	-40,860	-40,860	34,730	8,250	0
<b>Financing Receipts</b>	<b>-40,860</b>	<b>-40,860</b>	<b>34,730</b>	<b>8,250</b>	<b>0</b>
<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>-40,860</b>	<b>-40,860</b>	<b>34,730</b>	<b>8,250</b>	<b>0</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>

**Economic Development Directorate  
Revised Operating Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Revenue</b>					
86,082	Government Payment for Outputs	85,374	85,374	68,740	62,680	63,056
11,552	User Charges - Non ACT Government	11,591	11,591	11,347	11,764	11,816
1,972	User Charges - ACT Government	1,979	1,979	1,705	1,689	1,697
50	Interest	50	50	50	50	50
143	Other Revenue	143	143	147	151	151
<b>99,799</b>	<b>Total Revenue</b>	<b>99,137</b>	<b>99,137</b>	<b>81,989</b>	<b>76,334</b>	<b>76,770</b>
	<b>Expenses</b>					
20,431	Employee Expenses	20,882	20,882	18,615	18,869	19,308
3,306	Superannuation Expenses	3,353	3,353	3,154	3,167	3,170
39,503	Supplies and Services	38,248	38,248	35,756	32,934	32,976
16,338	Depreciation and Amortisation	16,338	22,298	25,258	25,972	27,890
49	Borrowing Costs	49	49	49	49	50
3,662	Cost of Goods Sold	3,662	3,662	3,166	3,192	3,239
29,008	Grants and Purchased Services	29,258	29,258	20,903	17,820	17,577
5,008	Other Expenses	5,008	5,008	527	533	544
<b>117,305</b>	<b>Total Ordinary Expenses</b>	<b>116,798</b>	<b>122,758</b>	<b>107,428</b>	<b>102,536</b>	<b>104,754</b>
<b>-17,506</b>	<b>Operating Result</b>	<b>-17,661</b>	<b>-23,621</b>	<b>-25,439</b>	<b>-26,202</b>	<b>-27,984</b>
	<b>Other Comprehensive Income</b>					
	<i>Items that will not be subsequently reclassified to Profit or Loss</i>					
0-	Inc/Dec in Asset Revaluation Reserve Surpluses	0	-47,658	0	0	0
<b>0</b>	<b>Total Other Comprehensive Income</b>	<b>0</b>	<b>-47,658</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>-17,506</b>	<b>Total Comprehensive Income</b>	<b>-17,661</b>	<b>-71,279</b>	<b>-25,439</b>	<b>-26,202</b>	<b>-27,984</b>

**Economic Development Directorate  
Revised Balance Sheet**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>						
<b>Current Assets</b>						
2,477	Cash and Cash Equivalents	2,477	2,512	2,091	1,658	1,237
6,574	Receivables	6,574	5,354	5,319	5,284	5,249
57	Inventories	57	66	67	68	69
501	Other Current Assets	501	693	696	698	700
<b>9,609</b>	<b>Total Current Assets</b>	<b>9,609</b>	<b>8,625</b>	<b>8,173</b>	<b>7,708</b>	<b>7,255</b>
<b>Non Current Assets</b>						
1,552	Investments	1,552	993	993	993	993
401,281	Property, Plant and Equipment	401,281	439,201	532,651	500,540	530,562
143	Intangibles	143	124	-145	-281	-418
135,831	Capital Works in Progress	94,971	218,267	215,368	247,022	194,581
<b>538,807</b>	<b>Total Non Current Assets</b>	<b>497,947</b>	<b>658,585</b>	<b>748,867</b>	<b>748,274</b>	<b>725,718</b>
<b>548,416</b>	<b>TOTAL ASSETS</b>	<b>507,556</b>	<b>667,210</b>	<b>757,040</b>	<b>755,982</b>	<b>732,973</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
36,169	Payables	36,169	20,299	10,915	10,518	10,521
395	Finance Leases	395	456	456	456	456
7,112	Employee Benefits	7,259	7,443	7,613	7,815	7,890
1,415	Other Liabilities	1,415	1,608	1,638	1,667	1,696
<b>45,091</b>	<b>Total Current Liabilities</b>	<b>45,238</b>	<b>29,806</b>	<b>20,622</b>	<b>20,456</b>	<b>20,563</b>
<b>Non Current Liabilities</b>						
230	Finance Leases	230	213	214	215	216
811	Employee Benefits	819	552	602	658	717
0	Other	0	240	240	240	240
<b>1,041</b>	<b>Total Non Current Liabilities</b>	<b>1,049</b>	<b>1,005</b>	<b>1,056</b>	<b>1,113</b>	<b>1,173</b>
<b>46,132</b>	<b>TOTAL LIABILITIES</b>	<b>46,287</b>	<b>30,811</b>	<b>21,678</b>	<b>21,569</b>	<b>21,736</b>
<b>502,284</b>	<b>NET ASSETS</b>	<b>461,269</b>	<b>636,399</b>	<b>735,362</b>	<b>734,413</b>	<b>711,237</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
501,835	Accumulated Funds	460,820	416,779	515,742	514,793	491,617
449	Reserves	449	219,620	219,620	219,620	219,620
<b>502,284</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>461,269</b>	<b>636,399</b>	<b>735,362</b>	<b>734,413</b>	<b>711,237</b>

**Economic Development Directorate**  
**Revised Statement of Changes in Equity**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>Opening Equity</b>						
366,498	Opening Accumulated Funds	366,498	328,417	416,779	515,742	514,793
449	Opening Asset Revaluation Reserve	449	267,278	219,620	219,620	219,620
<b>366,947</b>	<b>Balance at the Start of the Reporting Period</b>	<b>366,947</b>	<b>595,695</b>	<b>636,399</b>	<b>735,362</b>	<b>734,413</b>
<b>Comprehensive Income</b>						
-17,506	Operating Result for the Period	-17,661	-23,621	-25,439	-26,202	-27,984
0	Inc/Dec in Asset Revaluation Reserve Surpluses	0	-47,658	0	0	0
<b>-17,506</b>	<b>Total Comprehensive Income</b>	<b>-17,661</b>	<b>-71,279</b>	<b>-25,439</b>	<b>-26,202</b>	<b>-27,984</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>						
152,843	Capital Injections	111,983	111,983	124,402	25,253	4,808
<b>152,843</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>111,983</b>	<b>111,983</b>	<b>124,402</b>	<b>25,253</b>	<b>4,808</b>
<b>Closing Equity</b>						
501,835	Closing Accumulated Funds	460,820	416,779	515,742	514,793	491,617
449	Closing Asset Revaluation Reserve	449	219,620	219,620	219,620	219,620
<b>502,284</b>	<b>Balance at the End of the Reporting Period</b>	<b>461,269</b>	<b>636,399</b>	<b>735,362</b>	<b>734,413</b>	<b>711,237</b>

**Economic Development Directorate  
Revised Cash Flow Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
86,082	Cash from Government for Outputs	85,373	85,373	68,740	62,680	63,056
13,798	User Charges	13,844	13,844	13,349	13,751	13,811
50	Interest Received	50	50	50	50	50
258	Other Receipts	258	258	175	179	179
<b>100,188</b>	<b>Operating Receipts</b>	<b>99,525</b>	<b>99,525</b>	<b>82,314</b>	<b>76,660</b>	<b>77,096</b>
<b>Payments</b>						
20,419	Related to Employees	20,714	20,714	18,503	18,756	19,320
3,128	Related to Superannuation	3,175	3,175	2,972	2,991	2,993
43,962	Related to Supplies and Services	42,707	42,707	39,947	37,130	37,225
42	Borrowing Costs	42	42	42	42	43
29,009	Grants and Purchased Services	29,509	29,259	20,909	17,812	17,565
3,904	Other Payments	3,904	3,904	413	419	428
<b>100,464</b>	<b>Operating Payments</b>	<b>100,051</b>	<b>99,801</b>	<b>82,786</b>	<b>77,150</b>	<b>77,574</b>
<b>-276</b>	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>-526</b>	<b>-276</b>	<b>-472</b>	<b>-490</b>	<b>-478</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
1,186	Purchase of Investments	1,186	1,186	0	0	0
151,698	Purchase of Property, Plant and Equipment and Capital Works	110,838	110,838	124,243	25,088	4,643
<b>152,884</b>	<b>Investing Payments</b>	<b>112,024</b>	<b>112,024</b>	<b>124,243</b>	<b>25,088</b>	<b>4,643</b>
<b>-152,884</b>	<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-112,024</b>	<b>-112,024</b>	<b>-124,243</b>	<b>-25,088</b>	<b>-4,643</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
152,843	Capital Injections from Government	111,983	111,983	124,402	25,253	4,808
<b>152,843</b>	<b>Financing Receipts</b>	<b>111,983</b>	<b>111,983</b>	<b>124,402</b>	<b>25,253</b>	<b>4,808</b>
<b>Payments</b>						
109	Repayment of Finance Leases	109	109	108	108	108
<b>109</b>	<b>Financing Payments</b>	<b>109</b>	<b>109</b>	<b>108</b>	<b>108</b>	<b>108</b>
<b>152,734</b>	<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>111,874</b>	<b>111,874</b>	<b>124,294</b>	<b>25,145</b>	<b>4,700</b>
<b>-426</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>-676</b>	<b>-426</b>	<b>-421</b>	<b>-433</b>	<b>-421</b>
<b>2,903</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>3,153</b>	<b>2,938</b>	<b>2,512</b>	<b>2,091</b>	<b>1,658</b>
<b>2,477</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>2,477</b>	<b>2,512</b>	<b>2,091</b>	<b>1,658</b>	<b>1,237</b>

**Economic Development Directorate**  
**Variation to the Statement of Income and Expenses on Behalf of the Territory**

	2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>					
Payment for Expenses on behalf of Territory	0	0	-20	-20	-21
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>-20</b>	<b>-20</b>	<b>-21</b>
<b>Expenses</b>					
Grants and Purchased Services	0	0	-20	-20	-21
<b>Total Ordinary Expenses</b>	<b>0</b>	<b>0</b>	<b>-20</b>	<b>-20</b>	<b>-21</b>
<b>Operating Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Comprehensive Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Economic Development Directorate**  
**Variation to the Statement of Assets and Liabilities on Behalf of the Territory**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Non Current Assets</b>					
Investments	0	-912	-912	-912	-912
<b>Total Non Current Assets</b>	<b>0</b>	<b>-912</b>	<b>-912</b>	<b>-912</b>	<b>-912</b>
<b>TOTAL ASSETS</b>	<b>0</b>	<b>-912</b>	<b>-912</b>	<b>-912</b>	<b>-912</b>
<b>NET ASSETS</b>	<b>0</b>	<b>-912</b>	<b>-912</b>	<b>-912</b>	<b>-912</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	0	-912	-912	-912	-912
<b>TOTAL FUNDS EMPLOYED</b>	<b>0</b>	<b>-912</b>	<b>-912</b>	<b>-912</b>	<b>-912</b>

**Economic Development Directorate**  
**Variation to the Statement of Changes in Equity on Behalf of the Territory**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	-912	-912	-912	-912
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>-912</b>	<b>-912</b>	<b>-912</b>	<b>-912</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	0	-912	-912	-912	-912
<b>Balance at the End of the Reporting Period</b>	<b>0</b>	<b>-912</b>	<b>-912</b>	<b>-912</b>	<b>-912</b>

**Economic Development Directorate**  
**Variation to the Cash Flow Statement on Behalf of the Territory**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for EBT	0	0	-20	-20	-21
<b>Operating Receipts</b>	<b>0</b>	<b>0</b>	<b>-20</b>	<b>-20</b>	<b>-21</b>
<b>Payments</b>					
Grants and Purchased Services	0	0	-20	-20	-21
<b>Operating Payments</b>	<b>0</b>	<b>0</b>	<b>-20</b>	<b>-20</b>	<b>-21</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Economic Development Directorate**  
**Revised Statement of Income and Expenses on Behalf of the Territory**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>						
7,945	Payment for Expenses on behalf of Territory	7,945	7,945	8,120	8,327	8,534
123	User Charges - Non ACT Government	123	123	126	129	129
<b>8,068</b>	<b>Total Revenue</b>	<b>8,068</b>	<b>8,068</b>	<b>8,246</b>	<b>8,456</b>	<b>8,663</b>
<b>Expenses</b>						
118	Supplies and Services	118	118	118	121	124
7,827	Grants and Purchased Services	7,827	7,827	8,002	8,206	8,407
123	Transfer Expenses	123	123	126	129	132
<b>8,068</b>	<b>Total Ordinary Expenses</b>	<b>8,068</b>	<b>8,068</b>	<b>8,246</b>	<b>8,456</b>	<b>8,663</b>
<b>0</b>	<b>Operating Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>Total Comprehensive Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Economic Development Directorate**  
**Revised Statement of Assets and Liabilities on Behalf of the Territory**

Budget	Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>					
<b>Non Current Assets</b>					
2,138	2,138	1,226	1,226	1,226	1,226
<b>2,138</b>	<b>2,138</b>	<b>1,226</b>	<b>1,226</b>	<b>1,226</b>	<b>1,226</b>
<b>2,138</b>	<b>2,138</b>	<b>1,226</b>	<b>1,226</b>	<b>1,226</b>	<b>1,226</b>
<b>2,138</b>	<b>2,138</b>	<b>1,226</b>	<b>1,226</b>	<b>1,226</b>	<b>1,226</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
2,138	2,138	1,226	1,226	1,226	1,226
<b>2,138</b>	<b>2,138</b>	<b>1,226</b>	<b>1,226</b>	<b>1,226</b>	<b>1,226</b>

**Economic Development Directorate**  
**Revised Statement of Changes in Equity on Behalf of the Territory**

Budget	Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>Opening Equity</b>					
2,138	2,138	1,226	1,226	1,226	1,226
<b>2,138</b>	<b>2,138</b>	<b>1,226</b>	<b>1,226</b>	<b>1,226</b>	<b>1,226</b>
<b>Closing Equity</b>					
2,138	2,138	1,226	1,226	1,226	1,226
<b>2,138</b>	<b>2,138</b>	<b>1,226</b>	<b>1,226</b>	<b>1,226</b>	<b>1,226</b>

**Economic Development Directorate**  
**Revised Cash Flow Statement on Behalf of the Territory**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
7,945	Cash from Government for EBT	7,945	7,945	8,120	8,327	8,534
123	User Charges	123	123	126	129	129
<b>8,068</b>	<b>Operating Receipts</b>	<b>8,068</b>	<b>8,068</b>	<b>8,246</b>	<b>8,456</b>	<b>8,663</b>
<b>Payments</b>						
118	Related to Supplies and Services	118	118	118	121	124
7,827	Grants and Purchased Services	7,827	7,827	8,002	8,206	8,407
123	Territory Receipts to Government	123	123	126	129	132
<b>8,068</b>	<b>Operating Payments</b>	<b>8,068</b>	<b>8,068</b>	<b>8,246</b>	<b>8,456</b>	<b>8,663</b>
<b>0</b>	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 3.7 COMMERCE AND WORKS DIRECTORATE

#### Changes to Appropriation

##### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Government Payment for Outputs</b>				
<b>2013-14 Budget</b>	<b>31,856</b>	<b>29,397</b>	<b>28,521</b>	<b>29,167</b>
<b>2nd Appropriation</b>				
Revised Wage Parameters	247	354	593	910
<b>Technical Adjustments</b>				
Revised Indexation Parameters	-	(30)	(32)	(32)
Cessation - Storage Network Switch Refresh	-	-	-	(160)
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>32,103</b>	<b>29,721</b>	<b>29,082</b>	<b>29,885</b>

##### Changes to Appropriation - Territorial

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Payment for Expenses on Behalf of Territory</b>				
<b>2013-14 Budget</b>	<b>13,065</b>	<b>9,187</b>	<b>8,980</b>	<b>8,768</b>
<b>Technical Adjustments</b>				
Commonwealth Grants – First Home Owner Boost NP	(1)	-	-	-
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>13,064</b>	<b>9,187</b>	<b>8,980</b>	<b>8,768</b>



## Revised Output Classes

	Total Cost			Government Payment for Outputs		
	2013-14 Original Budget \$'000	Variation \$'000	2013-14 Revised Budget \$'000	2013-14 Original Budget \$'000	Variation \$'000	2013-14 Revised Budget \$'000
<b>Output Class 1: Revenue and Government Business Management</b>						
Output 1.1: Revenue and Government Business Management	22,091	200	22,291	15,676	139	15,815
<b>Total</b>	<b>22,091</b>	<b>200</b>	<b>22,291</b>	<b>15,676</b>	<b>139</b>	<b>15,815</b>
<b>Output Class 2: Shared Services ICT</b>						
Output 2.1: Shared Services ICT	141,705	1,119	142,824	10,205	43	10,248
<b>Total</b>	<b>141,705</b>	<b>1,119</b>	<b>142,824</b>	<b>10,205</b>	<b>43</b>	<b>10,248</b>
<b>Output Class 3: Shared Services Procurement</b>						
Output 3.1: Shared Services Procurement	22,335	382	22,717	2,285	34	2,319
<b>Total</b>	<b>22,335</b>	<b>382</b>	<b>22,717</b>	<b>2,285</b>	<b>34</b>	<b>2,319</b>
<b>Output Class 4: Shared Services Human Resources</b>						
Output 4.1: Shared Services Human Resources	25,612	408	26,020	2,634	23	2,657
<b>Total</b>	<b>25,612</b>	<b>408</b>	<b>26,020</b>	<b>2,634</b>	<b>23</b>	<b>2,657</b>
<b>Output Class 5: Shared Services Finance</b>						
Output 5.1: Shared Services Finance	15,658	251	15,909	1,056	8	1,064
<b>Total</b>	<b>15,658</b>	<b>251</b>	<b>15,909</b>	<b>1,056</b>	<b>8</b>	<b>1,064</b>

## Changes to Financial Statements

The following tables show the total budget variation for the Commerce and Works Directorate associated with the *Appropriation Bill 2013-2014 (No. 2)*, signed instruments under the *Financial Management Act 1996* and the impact of capital works re-profiling.

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow on effect of the 2012-13 financial statements and the impact of the *Appropriation Act 2013-2014 (No. 2)*. The estimated outcome and forward estimates reflect these movements in addition to revised estimates of the 2013-14 Budget Review.

### Commerce and Works Directorate Variation to the Operating Statement

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Revenue</b>					
Government Payment for Outputs	247	247	324	561	718
User Charges - ACT Government	1,391	1,391	1,780	3,121	4,905
<b>Total Revenue</b>	<b>1,638</b>	<b>1,638</b>	<b>2,104</b>	<b>3,682</b>	<b>5,623</b>
<b>Expenses</b>					
Employee Expenses	2,102	2,102	2,508	4,072	5,228
Superannuation Expenses	258	258	361	613	939
Supplies and Services	0	0	-223	-229	-395
Other Expenses	0	0	-1	-1	-1
<b>Total Ordinary Expenses</b>	<b>2,360</b>	<b>2,360</b>	<b>2,645</b>	<b>4,455</b>	<b>5,771</b>
<b>Operating Result</b>	<b>-722</b>	<b>-722</b>	<b>-541</b>	<b>-773</b>	<b>-148</b>
<b>Total Comprehensive Income</b>	<b>-722</b>	<b>-722</b>	<b>-541</b>	<b>-773</b>	<b>-148</b>

**Commerce and Works Directorate  
Variation to the Balance Sheet**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	0	2,972	2,972	2,972	2,972
Receivables	0	-204	-204	-204	-204
Other Current Assets	0	-18	-18	-18	-18
<b>Total Current Assets</b>	<b>0</b>	<b>2,750</b>	<b>2,750</b>	<b>2,750</b>	<b>2,750</b>
<b>Non Current Assets</b>					
Property, Plant and Equipment	0	76	76	76	76
Intangibles	0	-677	-677	-677	-677
Capital Works in Progress	0	669	669	669	669
<b>Total Non Current Assets</b>	<b>0</b>	<b>68</b>	<b>68</b>	<b>68</b>	<b>68</b>
	<b>0</b>	<b>2,818</b>	<b>2,818</b>	<b>2,818</b>	<b>2,818</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	0	3,314	3,314	3,314	3,314
Finance Leases	0	-26	-26	-26	-26
Employee Benefits	687	1,079	1,608	2,349	2,456
<b>Total Current Liabilities</b>	<b>687</b>	<b>4,367</b>	<b>4,896</b>	<b>5,637</b>	<b>5,744</b>
<b>Non Current Liabilities</b>					
Finance Leases	0	28	28	28	28
Employee Benefits	35	-46	-34	-2	39
<b>Total Non Current Liabilities</b>	<b>35</b>	<b>-18</b>	<b>-6</b>	<b>26</b>	<b>67</b>
<b>TOTAL LIABILITIES</b>	<b>722</b>	<b>4,349</b>	<b>4,890</b>	<b>5,663</b>	<b>5,811</b>
<b>NET ASSETS</b>	<b>-722</b>	<b>-1,531</b>	<b>-2,072</b>	<b>-2,845</b>	<b>-2,993</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	-722	-1,531	-2,072	-2,845	-2,993
<b>TOTAL FUNDS EMPLOYED</b>	<b>-722</b>	<b>-1,531</b>	<b>-2,072</b>	<b>-2,845</b>	<b>-2,993</b>

**Commerce and Works Directorate**  
**Variation to the Statement of Changes in Equity**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	-809	-1,531	-2,072	-2,845
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>-809</b>	<b>-1,531</b>	<b>-2,072</b>	<b>-2,845</b>
<b>Comprehensive Income</b>					
Operating Result for the Period	-722	-722	-541	-773	-148
<b>Total Comprehensive Income</b>	<b>-722</b>	<b>-722</b>	<b>-541</b>	<b>-773</b>	<b>-148</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	-722	-1,531	-2,072	-2,845	-2,993
<b>Balance at the End of the Reporting Period</b>	<b>-722</b>	<b>-1,531</b>	<b>-2,072</b>	<b>-2,845</b>	<b>-2,993</b>

**Commerce and Works Directorate  
Variation to the Cash Flow Statement**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for Outputs	247	247	324	561	718
User Charges	1,391	1,391	1,780	3,121	4,905
Other Receipts	140	140	153	287	432
<b>Operating Receipts</b>	<b>1,778</b>	<b>1,778</b>	<b>2,257</b>	<b>3,969</b>	<b>6,055</b>
<b>Payments</b>					
Related to Employees	1,380	1,380	1,967	3,299	5,080
Related to Superannuation	258	258	361	613	939
Related to Supplies and Services	0	0	-223	-229	-395
Other	140	140	153	287	432
<b>Operating Payments</b>	<b>1,778</b>	<b>1,778</b>	<b>2,258</b>	<b>3,970</b>	<b>6,056</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>-1</b>	<b>-1</b>	<b>-1</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>Receipts</b>					
Proceeds from Sale of Property, Plant and Equipment	0	0	1	1	1
<b>Investing Receipts</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>2,972</b>	<b>2,972</b>	<b>2,972</b>	<b>2,972</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>2,972</b>	<b>2,972</b>	<b>2,972</b>	<b>2,972</b>

**Commerce and Works Directorate  
Revised Operating Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>						
31,856	Government Payment for Outputs	32,103	32,103	29,721	29,082	29,885
370	User Charges - Non ACT Government	370	370	376	382	388
181,641	User Charges - ACT Government	183,032	183,032	186,302	190,619	195,484
236	Interest	236	236	240	244	248
1,822	Other Revenue	1,822	1,822	1,851	1,881	1,911
1,004	Resources Received Free of Charge	1,004	1,004	1,029	1,037	1,045
<b>216,929</b>	<b>Total Revenue</b>	<b>218,567</b>	<b>218,567</b>	<b>219,519</b>	<b>223,245</b>	<b>228,961</b>
<b>Expenses</b>						
95,535	Employee Expenses	97,637	97,637	99,365	101,692	104,062
14,287	Superannuation Expenses	14,545	14,545	14,369	14,310	14,407
90,637	Supplies and Services	90,637	90,637	90,787	91,903	94,279
21,160	Depreciation and Amortisation	21,160	21,160	22,922	23,079	23,338
16	Borrowing Costs	16	16	16	16	16
5,341	Grants and Purchased Services	5,341	5,341	0	0	0
425	Other Expenses	425	425	435	446	457
<b>227,401</b>	<b>Total Ordinary Expenses</b>	<b>229,761</b>	<b>229,761</b>	<b>227,894</b>	<b>231,446</b>	<b>236,559</b>
<b>-10,472</b>	<b>Operating Result</b>	<b>-11,194</b>	<b>-11,194</b>	<b>-8,375</b>	<b>-8,201</b>	<b>-7,598</b>
<b>Other Comprehensive Income</b>						
<i>Items that will not be reclassified subsequently to Profit or Loss</i>						
10,293	Inc/Dec in Asset Revaluation Reserve Surpluses	0	10,293	0	0	0
<b>10,293</b>	<b>Total Other Comprehensive Income</b>	<b>0</b>	<b>10,293</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>-179</b>	<b>Total Comprehensive Income</b>	<b>-11,194</b>	<b>-901</b>	<b>-8,375</b>	<b>-8,201</b>	<b>-7,598</b>

**Commerce and Works Directorate**  
**Revised Balance Sheet**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>						
<b>Current Assets</b>						
26,252	Cash and Cash Equivalents	26,252	29,224	27,060	24,943	23,024
43,969	Receivables	43,969	44,023	44,104	44,159	44,235
21	Assets Held for Sale	21	21	21	21	21
4,711	Other Current Assets	4,711	4,693	4,763	4,833	4,903
<b>74,953</b>	<b>Total Current Assets</b>	<b>74,953</b>	<b>77,961</b>	<b>75,948</b>	<b>73,956</b>	<b>72,183</b>
<b>Non Current Assets</b>						
258	Receivables	258	0	0	0	0
62,706	Property, Plant and Equipment	62,706	62,782	59,132	53,099	45,000
6,480	Intangibles	6,480	5,803	4,414	3,469	2,609
2,194	Capital Works in Progress	2,194	2,863	2,863	2,863	2,863
177	Other Non-Current Assets	177	177	177	177	177
<b>71,815</b>	<b>Total Non Current Assets</b>	<b>71,815</b>	<b>71,625</b>	<b>66,586</b>	<b>59,608</b>	<b>50,649</b>
<b>146,768</b>	<b>TOTAL ASSETS</b>	<b>146,768</b>	<b>149,586</b>	<b>142,534</b>	<b>133,564</b>	<b>122,832</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
27,245	Payables	27,245	30,559	30,614	30,668	30,722
461	Finance Leases	461	435	435	435	435
33,758	Employee Benefits	34,445	34,837	37,491	40,356	42,584
9,352	Other Liabilities	9,352	9,352	9,532	9,712	9,892
<b>70,816</b>	<b>Total Current Liabilities</b>	<b>71,503</b>	<b>75,183</b>	<b>78,072</b>	<b>81,171</b>	<b>83,633</b>
<b>Non Current Liabilities</b>						
338	Finance Leases	338	366	366	366	366
2,423	Employee Benefits	2,458	2,377	2,391	2,425	2,468
64	Other Non-Current Provisions	64	64	64	64	64
<b>2,825</b>	<b>Total Non Current Liabilities</b>	<b>2,860</b>	<b>2,807</b>	<b>2,821</b>	<b>2,855</b>	<b>2,898</b>
<b>73,641</b>	<b>TOTAL LIABILITIES</b>	<b>74,363</b>	<b>77,990</b>	<b>80,893</b>	<b>84,026</b>	<b>86,531</b>
<b>73,127</b>	<b>NET ASSETS</b>	<b>72,405</b>	<b>71,596</b>	<b>61,641</b>	<b>49,538</b>	<b>36,301</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
62,834	Accumulated Funds	62,112	61,303	51,348	39,245	26,008
10,293	Reserves	10,293	10,293	10,293	10,293	10,293
<b>73,127</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>72,405</b>	<b>71,596</b>	<b>61,641</b>	<b>49,538</b>	<b>36,301</b>

**Commerce and Works Directorate**  
**Revised Statement of Changes in Equity**

Budget	Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>Opening Equity</b>					
2,556	2,556	1,747	61,303	51,348	39,245
0	10,293	0	10,293	10,293	10,293
<b>2,556</b>	<b>12,849</b>	<b>1,747</b>	<b>71,596</b>	<b>61,641</b>	<b>49,538</b>
<b>Balance at the Start of the Reporting Period</b>					
<b>Comprehensive Income</b>					
-10,472	-11,194	-11,194	-8,375	-8,201	-7,598
10,293	0	10,293	0	0	0
<b>-179</b>	<b>-11,194</b>	<b>-901</b>	<b>-8,375</b>	<b>-8,201</b>	<b>-7,598</b>
<b>Total Comprehensive Income</b>					
<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
17,528	17,528	17,528	4,504	2,722	1,000
-5,999	-5,999	-5,999	-6,084	-6,624	-6,639
59,221	59,221	59,221	0	0	0
<b>70,750</b>	<b>70,750</b>	<b>70,750</b>	<b>-1,580</b>	<b>-3,902</b>	<b>-5,639</b>
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>					
<b>Closing Equity</b>					
62,834	62,112	61,303	51,348	39,245	26,008
10,293	10,293	10,293	10,293	10,293	10,293
<b>73,127</b>	<b>72,405</b>	<b>71,596</b>	<b>61,641</b>	<b>49,538</b>	<b>36,301</b>
<b>Balance at the End of the Reporting Period</b>					



**Commerce and Works Directorate**  
**Revised Cash Flow Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
31,856	Cash from Government for Outputs	32,103	32,103	29,721	29,082	29,885
182,848	User Charges	184,239	184,239	187,527	191,847	197,057
236	Interest Received	236	236	240	244	248
686,929	Other Receipts	687,069	687,069	696,768	707,777	724,957
<b>901,869</b>	<b>Operating Receipts</b>	<b>903,647</b>	<b>903,647</b>	<b>914,256</b>	<b>928,950</b>	<b>952,147</b>
<b>Payments</b>						
94,305	Related to Employees	95,685	95,685	97,557	99,628	102,602
14,287	Related to Superannuation	14,545	14,545	14,369	14,310	14,408
90,476	Related to Supplies and Services	90,476	90,476	90,625	91,757	94,172
16	Borrowing Costs	16	16	16	16	16
685,470	Other Payments	685,610	685,610	695,289	706,280	723,436
<b>884,554</b>	<b>Operating Payments</b>	<b>886,332</b>	<b>886,332</b>	<b>897,856</b>	<b>911,991</b>	<b>934,634</b>
<b>17,315</b>	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>17,315</b>	<b>17,315</b>	<b>16,400</b>	<b>16,959</b>	<b>17,513</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Receipts</b>						
329	Proceeds from Sale of Property, Plant and Equipment	329	329	336	342	348
78	Repayment of Home Loan Principal	78	78	102	125	125
<b>407</b>	<b>Investing Receipts</b>	<b>407</b>	<b>407</b>	<b>438</b>	<b>467</b>	<b>473</b>
<b>Payments</b>						
27,601	Purchase of Property, Plant and Equipment and Capital Works	27,601	27,601	17,248	15,466	14,088
3,658	Purchase of Land and Intangibles	3,658	3,658	0	0	0
64	Issue of Loan	64	64	64	62	62
<b>31,323</b>	<b>Investing Payments</b>	<b>31,323</b>	<b>31,323</b>	<b>17,312</b>	<b>15,528</b>	<b>14,150</b>
<b>-30,916</b>	<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-30,916</b>	<b>-30,916</b>	<b>-16,874</b>	<b>-15,061</b>	<b>-13,677</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
17,528	Capital Injections from Government	17,528	17,528	4,504	2,722	1,000
26,991	Receipt of Transferred Cash Balances	26,991	26,991	0	0	0
<b>44,519</b>	<b>Financing Receipts</b>	<b>44,519</b>	<b>44,519</b>	<b>4,504</b>	<b>2,722</b>	<b>1,000</b>
<b>Payments</b>						
5,999	Distributions to Government	5,999	5,999	6,084	6,624	6,639
110	Repayment of Finance Leases	110	110	110	113	116
<b>6,109</b>	<b>Financing Payments</b>	<b>6,109</b>	<b>6,109</b>	<b>6,194</b>	<b>6,737</b>	<b>6,755</b>
<b>38,410</b>	<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>38,410</b>	<b>38,410</b>	<b>-1,690</b>	<b>-4,015</b>	<b>-5,755</b>
<b>24,809</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>24,809</b>	<b>24,809</b>	<b>-2,164</b>	<b>-2,117</b>	<b>-1,919</b>
<b>1,443</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>1,443</b>	<b>4,415</b>	<b>29,224</b>	<b>27,060</b>	<b>24,943</b>
<b>26,252</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>26,252</b>	<b>29,224</b>	<b>27,060</b>	<b>24,943</b>	<b>23,024</b>

**Commerce and Works Directorate**  
**Variation to the Statement of Income and Expenses on Behalf of the Territory**

	2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>					
Payment for Expenses on behalf of Territory	-1	-1	0	0	0
Taxes, Fees and Fines	0	-2,328	-17,061	-20,428	-22,439
<b>Total Revenue</b>	<b>-1</b>	<b>-2,329</b>	<b>-17,061</b>	<b>-20,428</b>	<b>-22,439</b>
<b>Expenses</b>					
Grants and Purchased Services	-1	-1	0	0	0
Transfer Expenses	0	-2,328	-17,061	-20,428	-22,439
<b>Total Ordinary Expenses</b>	<b>-1</b>	<b>-2,329</b>	<b>-17,061</b>	<b>-20,428</b>	<b>-22,439</b>
<b>Operating Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Comprehensive Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Commerce and Works Directorate**  
**Variation to the Statement of Assets and Liabilities on Behalf of the Territory**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	0	-102,246	-102,246	-102,246	-102,246
Receivables	0	-16,569	-16,569	-16,569	-16,569
Inventories	0	4,335	4,335	4,335	4,335
<b>Total Current Assets</b>	<b>0</b>	<b>-114,480</b>	<b>-114,480</b>	<b>-114,480</b>	<b>-114,480</b>
<b>Non Current Assets</b>					
Property, Plant and Equipment	0	5,095	5,095	5,095	5,095
<b>Total Non Current Assets</b>	<b>0</b>	<b>5,095</b>	<b>5,095</b>	<b>5,095</b>	<b>5,095</b>
<b>TOTAL ASSETS</b>	<b>0</b>	<b>-109,385</b>	<b>-109,385</b>	<b>-109,385</b>	<b>-109,385</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	0	-62,837	-62,837	-62,837	-62,837
Other Provisions	0	211	211	211	211
Other Liabilities	0	-1,914	-1,914	-1,914	-1,914
<b>Total Current Liabilities</b>	<b>0</b>	<b>-64,540</b>	<b>-64,540</b>	<b>-64,540</b>	<b>-64,540</b>
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>-64,540</b>	<b>-64,540</b>	<b>-64,540</b>	<b>-64,540</b>
<b>NET ASSETS</b>	<b>0</b>	<b>-44,845</b>	<b>-44,845</b>	<b>-44,845</b>	<b>-44,845</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	0	-33,609	-33,609	-33,609	-33,609
Reserves	0	-11,236	-11,236	-11,236	-11,236
<b>TOTAL FUNDS EMPLOYED</b>	<b>0</b>	<b>-44,845</b>	<b>-44,845</b>	<b>-44,845</b>	<b>-44,845</b>

**Commerce and Works Directorate**  
**Variation Statement of Changes in Equity on Behalf of the Territory**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	-33,609	-33,609	-33,609	-33,609
Opening Asset Revaluation Reserve	0	-11,236	-11,236	-11,236	-11,236
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>-44,845</b>	<b>-44,845</b>	<b>-44,845</b>	<b>-44,845</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	0	-33,609	-33,609	-33,609	-33,609
Closing Asset Revaluation Reserve	0	-11,236	-11,236	-11,236	-11,236
<b>Balance at the End of the Reporting Period</b>	<b>0</b>	<b>-44,845</b>	<b>-44,845</b>	<b>-44,845</b>	<b>-44,845</b>

**Commerce and Works Directorate**  
**Variation to the Cash Flow Statement on Behalf of the Territory**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for EBT	-1	-1	0	0	0
Taxes, Fees and Fines	0	7,261	-4,300	-6,628	-5,826
Other Receipts	0	-9,589	-12,761	-13,800	-16,613
<b>Operating Receipts</b>	<b>-1</b>	<b>-2,329</b>	<b>-17,061</b>	<b>-20,428</b>	<b>-22,439</b>
<b>Payments</b>					
Grants and Purchased Services	-1	-1	0	0	0
Transfer of Territory Receipts to Govt	0	-2,328	-17,061	-20,428	-22,439
<b>Operating Payments</b>	<b>-1</b>	<b>-2,329</b>	<b>-17,061</b>	<b>-20,428</b>	<b>-22,439</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>-102,246</b>	<b>-102,246</b>	<b>-102,246</b>	<b>-102,246</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>-102,246</b>	<b>-102,246</b>	<b>-102,246</b>	<b>-102,246</b>

**Commerce and Works Directorate**  
**Revised Statement of Income and Expenses on Behalf of the Territory**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>						
13,065	Payment for Expenses on behalf of Territory	13,064	13,064	9,187	8,980	8,768
1,211,522	Taxes, Fees and Fines	1,211,522	1,209,194	1,274,151	1,379,809	1,458,318
10,527	Land Revenues	10,527	10,527	11,853	12,573	12,710
200	Other Revenue	200	200	200	200	200
<b>1,235,314</b>	<b>Total Revenue</b>	<b>1,235,313</b>	<b>1,232,985</b>	<b>1,295,391</b>	<b>1,401,562</b>	<b>1,479,996</b>
<b>Expenses</b>						
15	Supplies and Services	15	15	15	15	15
12,830	Grants and Purchased Services	12,829	12,829	8,952	8,745	8,533
2,794	Other Expenses	2,794	2,794	2,544	2,294	2,297
1,219,675	Transfer Expenses	1,219,675	1,217,347	1,283,880	1,390,508	1,469,151
<b>1,235,314</b>	<b>Total Ordinary Expenses</b>	<b>1,235,313</b>	<b>1,232,985</b>	<b>1,295,391</b>	<b>1,401,562</b>	<b>1,479,996</b>
<b>0</b>	<b>Operating Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Comprehensive Income</b>						
<i>Items that will not be reclassified subsequently to Profit or Loss</i>						
14,282	Inc/Dec in Asset Revaluation Reserve Surpluses	0	14,282	16,000	17,804	19,697
<b>14,282</b>	<b>Total Other Comprehensive Income</b>	<b>0</b>	<b>14,282</b>	<b>16,000</b>	<b>17,804</b>	<b>19,697</b>
<b>14,282</b>	<b>Total Comprehensive Income</b>	<b>0</b>	<b>14,282</b>	<b>16,000</b>	<b>17,804</b>	<b>19,697</b>

**Commerce and Works Directorate**  
**Revised Statement of Assets and Liabilities on Behalf of the Territory**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>						
<b>Current Assets</b>						
108,041	Cash and Cash Equivalents	108,041	5,795	5,795	5,795	5,795
156,736	Receivables	156,736	140,167	139,868	139,742	139,587
0	Inventories	0	4,335	4,335	4,335	4,335
<b>264,777</b>	<b>Total Current Assets</b>	<b>264,777</b>	<b>150,297</b>	<b>149,998</b>	<b>149,872</b>	<b>149,717</b>
<b>Non Current Assets</b>						
410,218	Property, Plant and Equipment	410,218	415,313	451,383	489,257	529,024
<b>410,218</b>	<b>Total Non Current Assets</b>	<b>410,218</b>	<b>415,313</b>	<b>451,383</b>	<b>489,257</b>	<b>529,024</b>
<b>674,995</b>	<b>TOTAL ASSETS</b>	<b>674,995</b>	<b>565,610</b>	<b>601,381</b>	<b>639,129</b>	<b>678,741</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
239,495	Payables	239,495	176,658	174,129	171,773	169,388
69	Other Provisions	69	280	280	280	280
1,914	Other Liabilities	1,914	0	0	0	0
<b>241,478</b>	<b>Total Current Liabilities</b>	<b>241,478</b>	<b>176,938</b>	<b>174,409</b>	<b>172,053</b>	<b>169,668</b>
<b>241,478</b>	<b>TOTAL LIABILITIES</b>	<b>241,478</b>	<b>176,938</b>	<b>174,409</b>	<b>172,053</b>	<b>169,668</b>
<b>433,517</b>	<b>NET ASSETS</b>	<b>433,517</b>	<b>388,672</b>	<b>426,972</b>	<b>467,076</b>	<b>509,073</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
400,238	Accumulated Funds	400,238	366,629	388,929	411,229	433,529
33,279	Reserves	33,279	22,043	38,043	55,847	75,544
<b>433,517</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>433,517</b>	<b>388,672</b>	<b>426,972</b>	<b>467,076</b>	<b>509,073</b>

**Commerce and Works Directorate**  
**Revised Statement of Changes in Equity on Behalf of the Territory**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
	<b>Opening Equity</b>					
283,938	Opening Accumulated Funds	283,938	250,329	366,629	388,929	411,229
18,997	Opening Asset Revaluation Reserve	33,279	7,761	22,043	38,043	55,847
<b>302,935</b>	<b>Balance at the Start of the Reporting Period</b>	<b>317,217</b>	<b>258,090</b>	<b>388,672</b>	<b>426,972</b>	<b>467,076</b>
	<b>Comprehensive Income</b>					
14,282	Inc/Dec in Asset Revaluation Reserve Surpluses	0	14,282	16,000	17,804	19,697
<b>14,282</b>	<b>Total Comprehensive Income</b>	<b>0</b>	<b>14,282</b>	<b>16,000</b>	<b>17,804</b>	<b>19,697</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
116,300	Capital Injections	116,300	116,300	22,300	22,300	22,300
<b>116,300</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>116,300</b>	<b>116,300</b>	<b>22,300</b>	<b>22,300</b>	<b>22,300</b>
	<b>Closing Equity</b>					
400,238	Closing Accumulated Funds	400,238	366,629	388,929	411,229	433,529
33,279	Closing Asset Revaluation Reserve	33,279	22,043	38,043	55,847	75,544
<b>433,517</b>	<b>Balance at the End of the Reporting Period</b>	<b>433,517</b>	<b>388,672</b>	<b>426,972</b>	<b>467,076</b>	<b>509,073</b>



**Commerce and Works Directorate**  
**Revised Cash Flow Statement on Behalf of the Territory**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
13,065	Cash from Government for EBT	13,064	13,064	9,187	8,980	8,768
1,136,356	Taxes, Fees and Fines	1,136,356	1,143,617	1,207,539	1,281,461	1,398,354
92,046	Other Receipts	92,046	82,457	84,822	117,274	79,024
<b>1,241,467</b>	<b>Operating Receipts</b>	<b>1,241,466</b>	<b>1,239,138</b>	<b>1,301,548</b>	<b>1,407,715</b>	<b>1,486,146</b>
<b>Payments</b>						
15	Related to Supplies and Services	15	15	15	15	15
12,830	Grants and Purchased Services	12,829	12,829	8,952	8,745	8,533
903	Other Payments	903	903	911	911	911
1,229,949	Territory Receipts to Government	1,229,949	1,227,621	1,293,900	1,400,274	1,478,917
<b>1,243,697</b>	<b>Operating Payments</b>	<b>1,243,696</b>	<b>1,241,368</b>	<b>1,303,778</b>	<b>1,409,945</b>	<b>1,488,376</b>
<b>-2,230</b>	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>-2,230</b>	<b>-2,230</b>	<b>-2,230</b>	<b>-2,230</b>	<b>-2,230</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Receipts</b>						
2,230	Proceeds from Sale of Property, Plant and Equipment	2,230	2,230	2,230	2,230	2,230
<b>2,230</b>	<b>Investing Receipts</b>	<b>2,230</b>	<b>2,230</b>	<b>2,230</b>	<b>2,230</b>	<b>2,230</b>
<b>Payments</b>						
116,300	Purchase of Property, Plant and Equipment and Capital Payments	116,300	116,300	22,300	22,300	22,300
<b>116,300</b>	<b>Investing Payments</b>	<b>116,300</b>	<b>116,300</b>	<b>22,300</b>	<b>22,300</b>	<b>22,300</b>
<b>-114,070</b>	<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-114,070</b>	<b>-114,070</b>	<b>-20,070</b>	<b>-20,070</b>	<b>-20,070</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
116,300	Capital Injection from Government	116,300	116,300	22,300	22,300	22,300
<b>116,300</b>	<b>Financing Receipts</b>	<b>116,300</b>	<b>116,300</b>	<b>22,300</b>	<b>22,300</b>	<b>22,300</b>
<b>116,300</b>	<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>116,300</b>	<b>116,300</b>	<b>22,300</b>	<b>22,300</b>	<b>22,300</b>
<b>0</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>108,041</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>108,041</b>	<b>5,795</b>	<b>5,795</b>	<b>5,795</b>	<b>5,795</b>
<b>108,041</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>108,041</b>	<b>5,795</b>	<b>5,795</b>	<b>5,795</b>	<b>5,795</b>

**Revenue and Government Business Management  
Revised Operating Statement**

<b>2013-14 Budget</b>		<b>2013-14 Revised Budget</b>	<b>2013-14 Estimated Outcome</b>	<b>2014-15 Estimate</b>	<b>2015-16 Estimate</b>	<b>2016-17 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
	<b>Revenue</b>					
15,676	Government Payment for Outputs	15,815	15,815	15,567	15,926	16,367
10	User Charges - ACT Government	10	10	10	10	10
704	Resources Received Free of Charge	704	704	721	721	721
<b>16,390</b>	<b>Total Revenue</b>	<b>16,529</b>	<b>16,529</b>	<b>16,298</b>	<b>16,657</b>	<b>17,098</b>
	<b>Expenses</b>					
8,126	Employee Expenses	8,305	8,305	8,525	8,706	8,859
1,323	Superannuation Expenses	1,344	1,344	1,383	1,413	1,454
6,946	Supplies and Services	6,946	6,946	6,454	6,639	6,809
355	Depreciation and Amortisation	355	355	354	124	39
5,341	Grants and Purchased Services	5,341	5,341	0	0	0
<b>22,091</b>	<b>Total Ordinary Expenses</b>	<b>22,291</b>	<b>22,291</b>	<b>16,716</b>	<b>16,882</b>	<b>17,161</b>
<b>-5,701</b>	<b>Operating Result</b>	<b>-5,762</b>	<b>-5,762</b>	<b>-418</b>	<b>-225</b>	<b>-63</b>

**Shared Services ICT  
Revised Operating Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Revenue</b>					
10,205	Government Payment for Outputs	10,248	10,248	9,590	8,457	8,667
123,469	User Charges - ACT Government	124,204	124,204	126,541	129,510	132,789
250	Other Revenue	250	250	255	260	265
<b>133,924</b>	<b>Total Revenue</b>	<b>134,702</b>	<b>134,702</b>	<b>136,386</b>	<b>138,227</b>	<b>141,721</b>
	<b>Expenses</b>					
45,232	Employee Expenses	46,228	46,228	47,006	48,355	49,508
6,806	Superannuation Expenses	6,929	6,929	6,803	6,763	6,782
70,349	Supplies and Services	70,349	70,349	71,316	71,953	73,866
18,893	Depreciation and Amortisation	18,893	18,893	20,985	21,586	21,930
425	Other Expenses	425	425	435	446	457
<b>141,705</b>	<b>Total Ordinary Expenses</b>	<b>142,824</b>	<b>142,824</b>	<b>146,545</b>	<b>149,103</b>	<b>152,543</b>
<b>-7,781</b>	<b>Operating Result</b>	<b>-8,122</b>	<b>-8,122</b>	<b>-10,159</b>	<b>-10,876</b>	<b>-10,822</b>

**Shared Services Procurement  
Revised Operating Statement**

<b>2013-14 Budget</b>	<b>2013-14 Revised Budget</b>	<b>2013-14 Estimated Outcome</b>	<b>2014-15 Estimate</b>	<b>2015-16 Estimate</b>	<b>2016-17 Estimate</b>
<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Revenue</b>					
2,285	2,319	2,319	2,368	2,437	2,517
330	330	330	335	340	345
20,919	21,149	21,149	21,496	21,993	22,570
58	58	58	59	60	61
300	300	300	308	316	324
<b>23,892</b>	<b>24,156</b>	<b>24,156</b>	<b>24,566</b>	<b>25,146</b>	<b>25,817</b>
<b>Expenses</b>					
15,540	15,882	15,882	16,151	16,616	17,014
2,096	2,136	2,136	2,122	2,139	2,168
3,951	3,951	3,951	4,016	4,101	4,187
743	743	743	314	100	100
5	5	5	5	5	5
<b>22,335</b>	<b>22,717</b>	<b>22,717</b>	<b>22,608</b>	<b>22,961</b>	<b>23,474</b>
<b>1,557</b>	<b>1,439</b>	<b>1,439</b>	<b>1,958</b>	<b>2,185</b>	<b>2,343</b>

**Shared Services Human Resources  
Revised Operating Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Revenue</b>					
2,634	Government Payment for Outputs	2,657	2,657	1,618	1,666	1,720
22,846	User Charges - ACT Government	23,106	23,106	23,471	24,005	24,631
236	Interest	236	236	240	244	248
1,514	Other Revenue	1,514	1,514	1,537	1,561	1,585
<b>27,320</b>	<b>Total Revenue</b>	<b>27,513</b>	<b>27,513</b>	<b>26,866</b>	<b>27,476</b>	<b>28,184</b>
	<b>Expenses</b>					
16,526	Employee Expenses	16,889	16,889	17,175	17,667	18,088
2,453	Superannuation Expenses	2,498	2,498	2,459	2,450	2,463
5,779	Supplies and Services	5,779	5,779	5,311	5,430	5,548
843	Depreciation and Amortisation	843	843	893	893	893
11	Borrowing Costs	11	11	11	11	11
<b>25,612</b>	<b>Total Ordinary Expenses</b>	<b>26,020</b>	<b>26,020</b>	<b>25,849</b>	<b>26,451</b>	<b>27,003</b>
<b>1,618</b>	<b>Operating Result</b>	<b>1,493</b>	<b>1,493</b>	<b>1,017</b>	<b>1,025</b>	<b>1,181</b>

**Shared Services Finance**  
**Revised Operating Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Revenue</b>					
1,056	Government Payment for Outputs	1,064	1,064	578	596	614
40	User Charges - Non ACT Government	40	40	41	42	43
14,397	User Charges - ACT Government	14,563	14,563	14,784	15,101	15,484
<b>15,493</b>	<b>Total Revenue</b>	<b>15,667</b>	<b>15,667</b>	<b>15,403</b>	<b>15,739</b>	<b>16,141</b>
	<b>Expenses</b>					
10,111	Employee Expenses	10,333	10,333	10,508	10,348	10,593
1,609	Superannuation Expenses	1,638	1,638	1,602	1,545	1,540
3,612	Supplies and Services	3,612	3,612	3,690	3,780	3,869
326	Depreciation and Amortisation	326	326	376	376	376
<b>15,658</b>	<b>Total Ordinary Expenses</b>	<b>15,909</b>	<b>15,909</b>	<b>16,176</b>	<b>16,049</b>	<b>16,378</b>
<b>-165</b>	<b>Operating Result</b>	<b>-242</b>	<b>-242</b>	<b>-773</b>	<b>-310</b>	<b>-237</b>

### 3.8 JUSTICE AND COMMUNITY SAFETY DIRECTORATE

#### Changes to Appropriation

##### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Government Payment for Outputs</b>				
<b>2013-14 Budget</b>	<b>264,902</b>	<b>250,291</b>	<b>250,494</b>	<b>254,978</b>
<b>2nd Appropriation</b>				
Judges' Remuneration	498	40	40	40
Revised Wage Parameters	2,898	3,982	6,618	10,284
<b>FMA Section 16B Rollovers from 2012-13</b>				
National Disaster Resilience Program	438	-	-	-
Commonwealth Grants – Commonwealth Fire Payment	4,612	-	-	-
<b>Policy Adjustments</b>				
General Savings	-	(1,409)	(1,431)	(1,592)
<b>Technical Adjustments</b>				
Revised Indexation Parameters	-	(179)	(184)	(187)
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>273,348</b>	<b>252,725</b>	<b>255,537</b>	<b>263,523</b>
<b>Changes to Appropriation - Territorial</b>				
	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Payment for Expenses on Behalf of Territory</b>				
<b>2013-14 Budget</b>	<b>155,525</b>	<b>158,005</b>	<b>159,158</b>	<b>161,670</b>
<b>2nd Appropriation</b>				
Judges' Remuneration	244	289	289	289
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>155,769</b>	<b>158,294</b>	<b>159,447</b>	<b>161,959</b>

## Changes to Appropriation - Continued

### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Capital Injections</b>				
<b>2013-14 Budget</b>	<b>43,463</b>	<b>15,197</b>	<b>5,096</b>	<b>3,595</b>
<b>2nd Appropriation</b>				
New ACT Court Facilities	1,297	1,986	2,025	168
ACT Legislation Register Replacement	328	1,358	1,372	1,272
Judges' Remuneration	363	-	-	-
Alexander Maconochie Centre - Additional Facilities	1,177	1,600	-	-
<b>FMA Section 16B Rollovers from 2012-13</b>				
ESA Station Upgrade and Relocation Project - Phase 2 Due Diligence	1,699	-	-	-
ESA Vehicle Replacement Program	1,559	-	-	-
ESA Cardiac Monitor/Defibrillator Replacement	725	-	-	-
ESA Information and Communications Technology Infrastructure	579	-	-	-
Replacement of the Courts and Tribunal Case Management System	531	-	-	-
ESA Mobile Data Solution Project	469	-	-	-
Working with Vulnerable People Checks	466	-	-	-
Closed Circuit Television Project Phase 3	321	-	-	-
Capital Upgrade Program	202	-	-	-
AMC Crisis Support Unit Upgrade	163	-	-	-
ESA Strengthening 000 Backup Capability	147	-	-	-
ESA Urban Search and Rescue and Chemical, Biological, Radiological and Nuclear Equipment Replacement	142	-	-	-
ACT Ambulance Service - Sustainable Frontline Resourcing Stage 2	139	-	-	-
ESA Facilities Upgrade	110	-	-	-
Workcover Integration	101	-	-	-
ESA Communication Upgrade Project	94	-	-	-
ESA Station Upgrade and Relocation Program - Phase 1 Due Diligence and Design	78	-	-	-
Establishment of Clinical Simulation Environment and Replacement of High Use Critical Service Delivery Equipment (ACTAS)	64	-	-	-
Courts Security Upgrade	59	-	-	-
Improved Access to Law and Justice Services and Outcomes for Aboriginal and Torres Strait Island People	57	-	-	-
ACT Sentencing Database	50	-	-	-
ESA Capital Upgrade Program	41	-	-	-
Plant and Equipment for Servicing of Breathing Apparatus and Hazardous Materials	29	-	-	-
Office of Regulatory Services Integration	25	-	-	-
ESA Centracom Replacement	14	-	-	-
Legal Practice Management System Software Upgrade	10	-	-	-
ACT Electoral Services - Information and Communications Technology Systems	8	-	-	-
AMC Security and System Upgrades	7	-	-	-
National Disaster Resilience Program	3	-	-	-



## Changes to Appropriation - Continued

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Capital Injections - Continued</b>				
ESA Station Upgrade and Relocation Project - Charnwood Station	(1,433)	-	-	-
Road Transport Authority System (Rego.act) Stability and Enhancement	(23)	-	-	-
<b>Technical Adjustments</b>				
Revised Funding Profile - AMC Security and Systems Upgrades	(397)	397	-	-
Revised Funding Profile - ESA Vehicle Replacement Program	(1,301)	1,301	-	-
Revised Funding Profile - Alexander Maconochie Centre	(400)	400	-	-
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>50,966</b>	<b>22,239</b>	<b>8,493</b>	<b>5,035</b>
<b>Changes to Appropriation - Territorial</b>				
	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Capital Injections</b>				
<b>2013-14 Budget</b>	<b>304</b>	<b>246</b>	<b>252</b>	<b>258</b>
<b>FMA Section 16B Rollovers from 2012-13</b>				
ACT Policing Facilities Upgrade	8	-	-	-
ACT Policing Facilities and Security Upgrades	4	-	-	-
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>316</b>	<b>246</b>	<b>252</b>	<b>258</b>

## Initiative Descriptions

### Judges' Remuneration

This initiative will provide for the remuneration of judges, including increased pension and retirement costs as well as costs associated with reducing backlog. Remuneration for judges is essential for the functioning of the justice system and is required in accordance with ACT Remuneration Tribunal determinations.

### ACT Legislation Register Replacement

This initiative will provide for replacement of the ACT Legislation Register and its supporting systems. It will reduce the critical risk of system failure, ensure the system is fit-for-purpose, and improve the security and integrity of information.

### New ACT Court Facilities

This initiative provides funding for a Public/Private Partnership to redevelop the Supreme Court building and integrate it with the existing Magistrates Court building to provide an integrated Courts Facility.

### Alexander Maconochie Centre – Additional Facilities

This initiative provides funding for tender ready documentation for additional facilities at the Alexander Maconochie Centre (AMC) in preparation for their construction.

### Revised Output Classes

	Total Cost			Government Payment for Outputs		
	2013-14		2013-14	2013-14		2013-14
	Original Budget	Variation	Revised Budget	Original Budget	Variation	Revised Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Output Class 1:</b>						
<b>Justice Services</b>						
Output 1.1: Policy Advice and Justice Programs	13,954	582	14,536	12,239	536	12,775
Output 1.2: Legal Services to Government	10,366	186	10,552	6,925	122	7,047
Output 1.3: Legislative Drafting and Publishing Services	4,189	75	4,264	3,999	50	4,049
Output 1.4: Public Prosecutions	10,132	182	10,314	9,788	120	9,908
Output 1.5: Protection of Rights	8,557	139	8,696	8,294	93	8,387
Output 1.6: Electoral Services	2,971	34	3,005	2,639	23	2,662
Output 1.7: Regulatory and Transport Services	46,642	638	47,280	41,569	432	42,001
<b>Total</b>	<b>96,811</b>	<b>1,836</b>	<b>98,647</b>	<b>85,453</b>	<b>1,376</b>	<b>86,829</b>
<b>Output Class 2:</b>						
<b>Corrective Services</b>						
Output 2.1: Corrective Services	53,627	754	54,381	47,571	511	48,082
<b>Total</b>	<b>53,627</b>	<b>754</b>	<b>54,381</b>	<b>47,571</b>	<b>511</b>	<b>48,082</b>
<b>Output Class 3:</b>						
<b>Courts and Tribunal</b>						
Output 3.1: Courts and Tribunal	38,079	892	38,971	27,529	769	28,298
<b>Total</b>	<b>38,079</b>	<b>892</b>	<b>38,971</b>	<b>27,529</b>	<b>769</b>	<b>28,298</b>
<b>Output Class 4:</b>						
<b>Emergency Services</b>						
Output 4.1: Emergency Services	122,723	1,771	124,494	104,348	5,791	110,139
<b>Total</b>	<b>122,723</b>	<b>1,771</b>	<b>124,494</b>	<b>104,348</b>	<b>5,791</b>	<b>110,139</b>

## Changes to Financial Statements

The following tables show the total budget variation for the Justice and Community Safety Directorate associated with the *Appropriation Bill 2013-2014 (No. 2)*, signed instruments under the *Financial Management Act 1996* and the impact of capital works re-profiling.

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow on effect of the 2012-13 financial statements and the impact of the *Appropriation Act 2013-2014 (No. 2)*. The estimated outcome and forward estimates reflect these movements in addition to revised estimates of the 2013-14 Budget Review.

### Justice and Community Safety Directorate Variation to the Operating Statement

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Revenue</b>					
Government Payment for Outputs	8,446	8,446	2,434	5,043	8,545
User Charges - Non ACT Government	0	-140	-248	-251	-256
User Charges - ACT Government	0	138	113	112	111
Other Revenue	0	2	-67	-69	-73
Resources Received Free of Charge	0	0	-2	-2	-2
<b>Total Revenue</b>	<b>8,446</b>	<b>8,446</b>	<b>2,230</b>	<b>4,833</b>	<b>8,325</b>
<b>Expenses</b>					
Employee Expenses	4,389	4,538	3,721	6,262	8,028
Superannuation Expenses	426	487	527	913	1,425
Supplies and Services	0	-368	-1,239	-1,263	-1,217
Grants and Purchased Services	438	596	151	153	156
Other Expenses	0	0	-3	-3	-3
<b>Total Ordinary Expenses</b>	<b>5,253</b>	<b>5,253</b>	<b>3,157</b>	<b>6,062</b>	<b>8,389</b>
<b>Operating Result</b>	<b>3,193</b>	<b>3,193</b>	<b>-927</b>	<b>-1,229</b>	<b>-64</b>
<b>Total Comprehensive Income</b>	<b>3,193</b>	<b>3,193</b>	<b>-927</b>	<b>-1,229</b>	<b>-64</b>

**Justice and Community Safety Directorate  
Variation to the Balance Sheet**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	4,612	2,851	2,851	2,851	2,851
Receivables	0	-3,179	-3,179	-3,179	-3,179
Assets Held for Sale	0	75	75	75	75
Other Current Assets	0	-282	-282	-282	-282
<b>Total Current Assets</b>	<b>4,612</b>	<b>-535</b>	<b>-535</b>	<b>-535</b>	<b>-535</b>
<b>Non Current Assets</b>					
Property, Plant and Equipment	806	-1,528	1,211	1,211	1,211
Intangibles	2,377	-223	-223	-223	-223
Capital Works in Progress	3,957	5,808	10,111	13,508	14,948
<b>Total Non Current Assets</b>	<b>7,140</b>	<b>4,057</b>	<b>11,099</b>	<b>14,496</b>	<b>15,936</b>
<b>TOTAL ASSETS</b>	<b>11,752</b>	<b>3,522</b>	<b>10,564</b>	<b>13,961</b>	<b>15,401</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	0	-8,267	-8,267	-8,267	-8,267
Finance Leases	0	384	384	384	384
Employee Benefits	989	1,385	2,291	3,469	3,475
Other Provisions	0	371	371	371	371
Other Liabilities	0	478	478	478	478
<b>Total Current Liabilities</b>	<b>989</b>	<b>-5,649</b>	<b>-4,743</b>	<b>-3,565</b>	<b>-3,559</b>
<b>Non Current Liabilities</b>					
Finance Leases	0	-907	-907	-907	-907
Employee Benefits	67	457	478	529	587
Other Non-Current Provisions	0	1,775	1,775	1,775	1,775
Other	0	-2,195	-2,195	-2,195	-2,195
<b>Total Non Current Liabilities</b>	<b>67</b>	<b>-870</b>	<b>-849</b>	<b>-798</b>	<b>-740</b>
<b>TOTAL LIABILITIES</b>	<b>1,056</b>	<b>-6,519</b>	<b>-5,592</b>	<b>-4,363</b>	<b>-4,299</b>
<b>NET ASSETS</b>	<b>10,696</b>	<b>10,041</b>	<b>16,156</b>	<b>18,324</b>	<b>19,700</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	10,696	9,854	15,969	18,137	19,513
Reserves	0	187	187	187	187
<b>TOTAL FUNDS EMPLOYED</b>	<b>10,696</b>	<b>10,041</b>	<b>16,156</b>	<b>18,324</b>	<b>19,700</b>

**Justice and Community Safety Directorate**  
**Variation to the Statement of Changes in Equity**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	-842	9,854	15,969	18,137
Opening Asset Revaluation Reserve	0	187	187	187	187
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>-655</b>	<b>10,041</b>	<b>16,156</b>	<b>18,324</b>
<b>Comprehensive Income</b>					
Operating Result for the Period	3,193	3,193	-927	-1,229	-64
<b>Total Comprehensive Income</b>	<b>3,193</b>	<b>3,193</b>	<b>-927</b>	<b>-1,229</b>	<b>-64</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
Capital Injections	7,503	7,503	7,042	3,397	1,440
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>7,503</b>	<b>7,503</b>	<b>7,042</b>	<b>3,397</b>	<b>1,440</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	10,696	9,854	15,969	18,137	19,513
Closing Asset Revaluation Reserve	0	187	187	187	187
<b>Balance at the End of the Reporting Period</b>	<b>10,696</b>	<b>10,041</b>	<b>16,156</b>	<b>18,324</b>	<b>19,700</b>

**Justice and Community Safety Directorate  
Variation to the Cash Flow Statement**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for Outputs	8,446	8,446	2,434	5,043	8,545
User Charges	0	-2	-135	-139	-145
Other Receipts	0	2	-69	-71	-75
<b>Operating Receipts</b>	<b>8,446</b>	<b>8,446</b>	<b>2,230</b>	<b>4,833</b>	<b>8,325</b>
<b>Payments</b>					
Related to Employees	3,333	3,482	2,794	5,033	7,964
Related to Superannuation	426	487	527	913	1,425
Related to Supplies and Services	0	-368	-1,242	-1,266	-1,220
Grants and Purchased Services	438	596	151	153	156
<b>Operating Payments</b>	<b>4,197</b>	<b>4,197</b>	<b>2,230</b>	<b>4,833</b>	<b>8,325</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>4,249</b>	<b>4,249</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>Payments</b>					
Purchase of Property, Plant and Equipment and Capital Works	4,435	4,435	5,684	2,025	168
Purchase of Land and Intangibles	2,705	2,705	1,358	1,372	1,272
<b>Investing Payments</b>	<b>7,140</b>	<b>7,140</b>	<b>7,042</b>	<b>3,397</b>	<b>1,440</b>
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-7,140</b>	<b>-7,140</b>	<b>-7,042</b>	<b>-3,397</b>	<b>-1,440</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
<b>Receipts</b>					
Capital Injection from Government	7,503	7,503	7,042	3,397	1,440
<b>Financing Receipts</b>	<b>7,503</b>	<b>7,503</b>	<b>7,042</b>	<b>3,397</b>	<b>1,440</b>
<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>7,503</b>	<b>7,503</b>	<b>7,042</b>	<b>3,397</b>	<b>1,440</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>4,612</b>	<b>4,612</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>-1,761</b>	<b>2,851</b>	<b>2,851</b>	<b>2,851</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>4,612</b>	<b>2,851</b>	<b>2,851</b>	<b>2,851</b>	<b>2,851</b>

**Justice and Community Safety Directorate  
Revised Operating Statement**

<b>2013-14 Budget</b>		<b>2013-14 Revised Budget</b>	<b>2013-14 Estimated Outcome</b>	<b>2014-15 Estimate</b>	<b>2015-16 Estimate</b>	<b>2016-17 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
	<b>Revenue</b>					
264,902	Government Payment for Outputs	273,348	273,348	252,725	255,537	263,523
9,294	User Charges - Non ACT Government	9,294	9,154	18,829	19,564	20,351
3,386	User Charges - ACT Government	3,386	3,524	3,537	3,629	3,755
9,762	Other Revenue	9,762	9,764	9,563	9,816	10,421
257	Resources Received Free of Charge	257	257	254	263	274
<b>287,601</b>	<b>Total Revenue</b>	<b>296,047</b>	<b>296,047</b>	<b>284,908</b>	<b>288,809</b>	<b>298,324</b>
	<b>Expenses</b>					
176,176	Employee Expenses	180,565	180,714	176,512	178,534	184,170
25,006	Superannuation Expenses	25,432	25,493	25,957	27,016	28,352
79,615	Supplies and Services	79,615	79,247	77,739	79,725	82,281
25,115	Depreciation and Amortisation	25,115	25,115	26,338	27,166	27,320
324	Borrowing Costs	324	324	336	343	351
3,667	Grants and Purchased Services	4,105	4,263	3,031	2,137	902
1,337	Other Expenses	1,337	1,337	1,349	1,375	1,429
<b>311,240</b>	<b>Total Ordinary Expenses</b>	<b>316,493</b>	<b>316,493</b>	<b>311,262</b>	<b>316,296</b>	<b>324,805</b>
<b>-23,639</b>	<b>Operating Result</b>	<b>-20,446</b>	<b>-20,446</b>	<b>-26,354</b>	<b>-27,487</b>	<b>-26,481</b>
<b>-23,639</b>	<b>Total Comprehensive Income</b>	<b>-20,446</b>	<b>-20,446</b>	<b>-26,354</b>	<b>-27,487</b>	<b>-26,481</b>

**Justice and Community Safety Directorate  
Revised Balance Sheet**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>						
<b>Current Assets</b>						
16,309	Cash and Cash Equivalents	20,921	19,160	19,167	19,174	19,181
8,272	Receivables	8,272	5,093	4,630	4,167	3,704
40	Assets Held for Sale	40	115	115	115	115
1,879	Other Current Assets	1,879	1,597	1,597	1,597	1,597
<b>26,500</b>	<b>Total Current Assets</b>	<b>31,112</b>	<b>25,965</b>	<b>25,509</b>	<b>25,053</b>	<b>24,597</b>
<b>Non Current Assets</b>						
298,866	Property, Plant and Equipment	299,672	297,338	298,423	280,941	262,454
7,367	Intangibles	9,744	7,144	10,559	6,587	2,615
32,123	Capital Works in Progress	36,080	37,931	30,606	34,658	36,098
<b>338,356</b>	<b>Total Non Current Assets</b>	<b>345,496</b>	<b>342,413</b>	<b>339,588</b>	<b>322,186</b>	<b>301,167</b>
<b>364,856</b>	<b>TOTAL ASSETS</b>	<b>376,608</b>	<b>368,378</b>	<b>365,097</b>	<b>347,239</b>	<b>325,764</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
12,670	Payables	12,670	4,403	4,403	4,403	4,403
1,620	Finance Leases	1,620	2,004	2,004	2,004	2,004
69,004	Employee Benefits	69,993	70,389	71,393	72,672	72,779
136	Other Provisions	136	507	580	653	726
5,045	Other Liabilities	5,045	5,523	5,523	5,523	5,523
<b>88,475</b>	<b>Total Current Liabilities</b>	<b>89,464</b>	<b>82,826</b>	<b>83,903</b>	<b>85,255</b>	<b>85,435</b>
<b>Non Current Liabilities</b>						
2,536	Finance Leases	2,536	1,629	1,629	1,629	1,629
4,369	Employee Benefits	4,436	4,826	4,583	4,367	4,158
-	Other Non-Current Provisions	0	1,775	1,775	1,775	1,775
2,195	Other	2,195	0	0	0	0
<b>9,100</b>	<b>Total Non Current Liabilities</b>	<b>9,167</b>	<b>8,230</b>	<b>7,987</b>	<b>7,771</b>	<b>7,562</b>
<b>97,575</b>	<b>TOTAL LIABILITIES</b>	<b>98,631</b>	<b>91,056</b>	<b>91,890</b>	<b>93,026</b>	<b>92,997</b>
<b>267,281</b>	<b>NET ASSETS</b>	<b>277,977</b>	<b>277,322</b>	<b>273,207</b>	<b>254,213</b>	<b>232,767</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
213,294	Accumulated Funds	223,990	223,148	219,033	200,039	178,593
53,987	Reserves	53,987	54,174	54,174	54,174	54,174
<b>267,281</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>277,977</b>	<b>277,322</b>	<b>273,207</b>	<b>254,213</b>	<b>232,767</b>



**Justice and Community Safety Directorate**  
**Revised Statement of Changes in Equity**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
	<b>Opening Equity</b>					
193,470	Opening Accumulated Funds	193,470	192,628	223,148	219,033	200,039
53,987	Opening Asset Revaluation Reserve	53,987	54,174	54,174	54,174	54,174
<b>247,457</b>	<b>Balance at the Start of the Reporting Period</b>	<b>247,457</b>	<b>246,802</b>	<b>277,322</b>	<b>273,207</b>	<b>254,213</b>
	<b>Comprehensive Income</b>					
-23,639	Operating Result for the Period	-20,446	-20,446	-26,354	-27,487	-26,481
<b>-23,639</b>	<b>Total Comprehensive Income</b>	<b>-20,446</b>	<b>-20,446</b>	<b>-26,354</b>	<b>-27,487</b>	<b>-26,481</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
43,463	Capital Injections	50,966	50,966	22,239	8,493	5,035
<b>43,463</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>50,966</b>	<b>50,966</b>	<b>22,239</b>	<b>8,493</b>	<b>5,035</b>
	<b>Closing Equity</b>					
213,294	Closing Accumulated Funds	223,990	223,148	219,033	200,039	178,593
53,987	Closing Asset Revaluation Reserve	53,987	54,174	54,174	54,174	54,174
<b>267,281</b>	<b>Balance at the End of the Reporting Period</b>	<b>277,977</b>	<b>277,322</b>	<b>273,207</b>	<b>254,213</b>	<b>232,767</b>

**Justice and Community Safety Directorate  
Revised Cash Flow Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
264,902	Cash from Government for Outputs	273,348	273,348	252,725	255,537	263,523
11,301	User Charges	11,301	11,299	20,972	21,773	22,632
14,187	Other Receipts	14,187	14,189	13,984	14,237	14,853
<b>290,390</b>	<b>Operating Receipts</b>	<b>298,836</b>	<b>298,836</b>	<b>287,681</b>	<b>291,547</b>	<b>301,008</b>
<b>Payments</b>						
175,340	Related to Employees	178,673	178,822	175,766	177,493	184,292
25,006	Related to Superannuation	25,432	25,493	25,957	27,016	28,352
79,736	Related to Supplies and Services	79,736	79,368	77,860	79,835	82,395
1	Borrowing Costs	1	1	2	2	3
4,254	Grants and Purchased Services	4,692	4,850	3,619	2,724	1,489
4,470	Other Payments	4,470	4,470	4,470	4,470	4,470
<b>288,807</b>	<b>Operating Payments</b>	<b>293,004</b>	<b>293,004</b>	<b>287,674</b>	<b>291,540</b>	<b>301,001</b>
<b>1,583</b>	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>5,832</b>	<b>5,832</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
36,700	Purchase of Property, Plant and Equipment and Capital Works	41,135	41,135	17,500	6,153	3,450
6,763	Purchase of Land and Intangibles	9,468	9,468	4,739	2,340	1,585
<b>43,463</b>	<b>Investing Payments</b>	<b>50,603</b>	<b>50,603</b>	<b>22,239</b>	<b>8,493</b>	<b>5,035</b>
<b>-43,463</b>	<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-50,603</b>	<b>-50,603</b>	<b>-22,239</b>	<b>-8,493</b>	<b>-5,035</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
43,463	Capital Injections from Government	50,966	50,966	22,239	8,493	5,035
<b>43,463</b>	<b>Financing Receipts</b>	<b>50,966</b>	<b>50,966</b>	<b>22,239</b>	<b>8,493</b>	<b>5,035</b>
<b>43,463</b>	<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>50,966</b>	<b>50,966</b>	<b>22,239</b>	<b>8,493</b>	<b>5,035</b>
<b>1,583</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>6,195</b>	<b>6,195</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>14,726</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>14,726</b>	<b>12,965</b>	<b>19,160</b>	<b>19,167</b>	<b>19,174</b>
<b>16,309</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>20,921</b>	<b>19,160</b>	<b>19,167</b>	<b>19,174</b>	<b>19,181</b>

**Justice and Community Safety Directorate**  
**Variation to the Statement of Income and Expenses on Behalf of the Territory**

	2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>					
Payment for Expenses on behalf of Territory	244	244	289	289	289
Taxes, Fees and Fines	0	0	-1,290	-1,344	-1,401
User Charges - Non ACT Government	0	0	854	848	842
Other Revenue	0	0	-12	-13	-13
<b>Total Revenue</b>	<b>244</b>	<b>244</b>	<b>-159</b>	<b>-220</b>	<b>-283</b>
<b>Expenses</b>					
Employee Expenses	244	244	289	289	289
Transfer Expenses	0	0	-448	-509	-572
<b>Total Ordinary Expenses</b>	<b>244</b>	<b>244</b>	<b>-159</b>	<b>-220</b>	<b>-283</b>
<b>Operating Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Comprehensive Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Justice and Community Safety Directorate**  
**Variation to the Statement of Assets and Liabilities on Behalf of the Territory**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	0	3,097	3,097	3,097	3,097
Receivables	0	-424	-424	-424	-424
<b>Total Current Assets</b>	<b>0</b>	<b>2,673</b>	<b>2,673</b>	<b>2,673</b>	<b>2,673</b>
<b>Non Current Assets</b>					
Property, Plant and Equipment	12	-820	-820	-820	-820
Capital Works in Progress	0	2	2	2	2
<b>Total Non Current Assets</b>	<b>12</b>	<b>-818</b>	<b>-818</b>	<b>-818</b>	<b>-818</b>
<b>TOTAL ASSETS</b>	<b>12</b>	<b>1,855</b>	<b>1,855</b>	<b>1,855</b>	<b>1,855</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	0	-24	-24	-24	-24
Employee Benefits	0	1	1	1	1
Other Liabilities	0	342	342	342	342
<b>Total Current Liabilities</b>	<b>0</b>	<b>319</b>	<b>319</b>	<b>319</b>	<b>319</b>
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>319</b>	<b>319</b>	<b>319</b>	<b>319</b>
<b>NET ASSETS</b>	<b>12</b>	<b>1,535</b>	<b>1,535</b>	<b>1,535</b>	<b>1,535</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	12	1,966	1,966	1,966	1,966
Reserves	0	-431	-431	-431	-431
<b>TOTAL FUNDS EMPLOYED</b>	<b>12</b>	<b>1,535</b>	<b>1,535</b>	<b>1,535</b>	<b>1,535</b>

**Justice and Community Safety Directorate**  
**Variation to the Statement of Changes in Equity on Behalf of the Territory**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	1,954	1,966	1,966	1,966
Opening Asset Revaluation Reserve	0	-431	-431	-431	-431
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>1,523</b>	<b>1,535</b>	<b>1,535</b>	<b>1,535</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
Capital Injections	12	12	0	0	0
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>12</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	12	1,966	1,966	1,966	1,966
Closing Asset Revaluation Reserve	0	-431	-431	-431	-431
<b>Balance at the End of the Reporting Period</b>	<b>12</b>	<b>1,535</b>	<b>1,535</b>	<b>1,535</b>	<b>1,535</b>

**Justice and Community Safety Directorate**  
**Variation to the Cash Flow Statement on Behalf of the Territory**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for EBT	244	244	289	289	289
Taxes, Fees and Fines	0	0	-1,290	-1,344	-1,401
User Charges	0	0	854	848	842
Other Receipts	0	0	-12	-13	-13
<b>Operating Receipts</b>	<b>244</b>	<b>244</b>	<b>-159</b>	<b>-220</b>	<b>-283</b>
<b>Payments</b>					
Related to Employees	244	244	289	289	289
Transfer of Territory Receipts to Govt	0	0	-448	-509	-572
<b>Operating Payments</b>	<b>244</b>	<b>244</b>	<b>-159</b>	<b>-220</b>	<b>-283</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>Payments</b>					
Purchase of Property, Plant and Equipment and Capital Works	12	12	0	0	0
<b>Investing Payments</b>	<b>12</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-12</b>	<b>-12</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
<b>Receipts</b>					
Capital Injection from Government	12	12	0	0	0
<b>Financing Receipts</b>	<b>12</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>12</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>3,097</b>	<b>3,097</b>	<b>3,097</b>	<b>3,097</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>3,097</b>	<b>3,097</b>	<b>3,097</b>	<b>3,097</b>

**Justice and Community Safety Directorate**  
**Revised Statement of Income and Expenses on Behalf of the Territory**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Revenue</b>					
155,525	Payment for Expenses on behalf of Territory	155,769	155,769	158,294	159,447	161,959
177,958	Taxes, Fees and Fines	177,958	177,958	184,185	191,611	199,340
20,316	User Charges - Non ACT Government	20,316	20,316	21,901	22,652	23,432
1,645	Other Revenue	1,645	1,645	1,698	1,765	1,836
<b>355,444</b>	<b>Total Revenue</b>	<b>355,688</b>	<b>355,688</b>	<b>366,078</b>	<b>375,475</b>	<b>386,567</b>
	<b>Expenses</b>					
688	Employee Expenses	932	932	977	986	994
154,837	Supplies and Services	154,837	154,837	157,317	158,461	160,965
2,310	Depreciation and Amortisation	2,310	2,310	2,310	2,310	2,310
1,164	Other Expenses	1,164	1,164	1,164	1,164	1,164
199,069	Transfer Expenses	199,069	199,069	206,934	215,178	223,758
<b>358,068</b>	<b>Total Ordinary Expenses</b>	<b>358,312</b>	<b>358,312</b>	<b>368,702</b>	<b>378,099</b>	<b>389,191</b>
<b>-2,624</b>	<b>Operating Result</b>	<b>-2,624</b>	<b>-2,624</b>	<b>-2,624</b>	<b>-2,624</b>	<b>-2,624</b>
<b>-2,624</b>	<b>Total Comprehensive Income</b>	<b>-2,624</b>	<b>-2,624</b>	<b>-2,624</b>	<b>-2,624</b>	<b>-2,624</b>

**Justice and Community Safety Directorate**  
**Revised Statement of Assets and Liabilities on Behalf of the Territory**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>						
<b>Current Assets</b>						
1,128	Cash and Cash Equivalents	1,128	4,225	4,225	4,225	4,225
9,000	Receivables	9,000	8,576	8,268	7,960	7,652
<b>10,128</b>	<b>Total Current Assets</b>	<b>10,128</b>	<b>12,801</b>	<b>12,493</b>	<b>12,185</b>	<b>11,877</b>
<b>Non Current Assets</b>						
79,541	Property, Plant and Equipment	79,553	78,721	76,657	74,599	72,547
0	Capital Works in Progress	0	2	2	2	2
<b>79,541</b>	<b>Total Non Current Assets</b>	<b>79,553</b>	<b>78,723</b>	<b>76,659</b>	<b>74,601</b>	<b>72,549</b>
<b>89,669</b>	<b>TOTAL ASSETS</b>	<b>89,681</b>	<b>91,524</b>	<b>89,152</b>	<b>86,786</b>	<b>84,426</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
912	Payables	912	888	894	900	906
19	Employee Benefits	19	20	20	20	20
10,697	Other Liabilities	10,697	11,039	11,039	11,039	11,039
<b>11,628</b>	<b>Total Current Liabilities</b>	<b>11,628</b>	<b>11,947</b>	<b>11,953</b>	<b>11,959</b>	<b>11,965</b>
<b>11,628</b>	<b>TOTAL LIABILITIES</b>	<b>11,628</b>	<b>11,947</b>	<b>11,953</b>	<b>11,959</b>	<b>11,965</b>
<b>78,041</b>	<b>NET ASSETS</b>	<b>78,053</b>	<b>79,577</b>	<b>77,199</b>	<b>74,827</b>	<b>72,461</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
57,014	Accumulated Funds	57,026	58,980	56,602	54,230	51,864
21,028	Reserves	21,028	20,597	20,597	20,597	20,597
<b>78,042</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>78,053</b>	<b>79,577</b>	<b>77,199</b>	<b>74,827</b>	<b>72,461</b>



**Justice and Community Safety Directorate**  
**Revised Statement of Changes in Equity on Behalf of the Territory**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
	<b>Opening Equity</b>					
59,334	Opening Accumulated Funds	59,334	61,288	58,980	56,602	54,230
21,028	Opening Asset Revaluation Reserve	21,028	20,597	20,597	20,597	20,597
<b>80,362</b>	<b>Balance at the Start of the Reporting Period</b>	<b>80,362</b>	<b>81,885</b>	<b>79,577</b>	<b>77,199</b>	<b>74,827</b>
	<b>Comprehensive Income</b>					
-2,624	Operating Result for the Period	-2,624	-2,624	-2,624	-2,624	-2,624
<b>-2,624</b>	<b>Total Comprehensive Income</b>	<b>-2,624</b>	<b>-2,624</b>	<b>-2,624</b>	<b>-2,624</b>	<b>-2,624</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
304	Capital Injections	316	316	246	252	258
<b>304</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>316</b>	<b>316</b>	<b>246</b>	<b>252</b>	<b>258</b>
	<b>Closing Equity</b>					
57,014	Closing Accumulated Funds	57,026	58,980	56,602	54,230	51,864
21,028	Closing Asset Revaluation Reserve	21,028	20,597	20,597	20,597	20,597
<b>78,042</b>	<b>Balance at the End of the Reporting Period</b>	<b>78,053</b>	<b>79,577</b>	<b>77,199</b>	<b>74,827</b>	<b>72,461</b>

**Justice and Community Safety Directorate**  
**Revised Cash Flow Statement on Behalf of the Territory**

2013-14 Budget \$'000	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
155,525	155,769	155,769	158,294	159,447	161,959
177,958	177,958	177,958	184,185	191,611	199,340
20,096	20,096	20,096	21,681	22,432	23,212
2,161	2,161	2,161	2,214	2,281	2,352
<b>355,740</b>	<b>355,984</b>	<b>355,984</b>	<b>366,374</b>	<b>375,771</b>	<b>386,863</b>
<b>Operating Receipts</b>					
<b>Payments</b>					
688	932	932	977	986	994
156,942	156,942	156,942	159,422	160,566	163,070
516	516	516	516	516	516
197,594	197,594	197,594	205,459	213,703	222,283
<b>355,740</b>	<b>355,984</b>	<b>355,984</b>	<b>366,374</b>	<b>375,771</b>	<b>386,863</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>					
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>Payments</b>					
304	316	316	246	252	258
<b>304</b>	<b>316</b>	<b>316</b>	<b>246</b>	<b>252</b>	<b>258</b>
<b>-304</b>	<b>-316</b>	<b>-316</b>	<b>-246</b>	<b>-252</b>	<b>-258</b>
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>					
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
<b>Receipts</b>					
304	316	316	246	252	258
<b>304</b>	<b>316</b>	<b>316</b>	<b>246</b>	<b>252</b>	<b>258</b>
<b>304</b>	<b>316</b>	<b>316</b>	<b>246</b>	<b>252</b>	<b>258</b>
<b>Net Cash Inflow / (Outflow) from Financing Activities</b>					
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>					
<b>1,128</b>	<b>1,128</b>	<b>4,225</b>	<b>4,225</b>	<b>4,225</b>	<b>4,225</b>
<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>					
<b>1,128</b>	<b>1,128</b>	<b>4,225</b>	<b>4,225</b>	<b>4,225</b>	<b>4,225</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>					

**Justice Services**  
**Revised Operating Statement**

<b>2013-14 Budget</b>		<b>2013-14 Revised Budget</b>	<b>2013-14 Estimated Outcome</b>	<b>2014-15 Estimate</b>	<b>2015-16 Estimate</b>	<b>2016-17 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
	<b>Revenue</b>					
85,453	Government Payment for Outputs	86,829	86,829	85,213	87,070	88,944
1,489	User Charges - Non ACT Government	1,488	1,486	1,477	1,515	1,575
3,337	User Charges - ACT Government	3,337	3,337	3,351	3,443	3,567
3,572	Other Revenue	3,572	3,574	3,312	3,097	3,202
<b>93,851</b>	<b>Total Revenue</b>	<b>95,226</b>	<b>95,226</b>	<b>93,353</b>	<b>95,125</b>	<b>97,288</b>
	<b>Expenses</b>					
52,975	Employee Expenses	54,230	54,379	54,550	55,890	57,627
8,031	Superannuation Expenses	8,174	8,235	8,355	8,660	9,098
28,540	Supplies and Services	28,540	28,172	27,085	28,211	29,067
3,630	Depreciation and Amortisation	3,630	3,630	3,597	3,266	3,251
117	Borrowing Costs	117	117	119	122	125
3,512	Grants and Purchased Services	3,950	4,108	2,872	1,976	737
6	Other Expenses	6	6	6	6	6
<b>96,811</b>	<b>Total Ordinary Expenses</b>	<b>98,647</b>	<b>98,647</b>	<b>96,584</b>	<b>98,131</b>	<b>99,911</b>
<b>-2,960</b>	<b>Operating Result</b>	<b>-3,421</b>	<b>-3,421</b>	<b>-3,231</b>	<b>-3,006</b>	<b>-2,623</b>

**Corrective Services**  
**Revised Operating Statement**

<b>2013-14 Budget</b>		<b>2013-14 Revised Budget</b>	<b>2013-14 Estimated Outcome</b>	<b>2014-15 Estimate</b>	<b>2015-16 Estimate</b>	<b>2016-17 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
	<b>Revenue</b>					
47,571	Government Payment for Outputs	48,082	48,082	46,195	47,485	49,129
40	Other Revenue	40	40	42	44	46
<b>47,611</b>	<b>Total Revenue</b>	<b>48,122</b>	<b>48,122</b>	<b>46,237</b>	<b>47,529</b>	<b>49,175</b>
	<b>Expenses</b>					
32,101	Employee Expenses	32,789	32,789	31,273	32,127	32,913
3,899	Superannuation Expenses	3,965	3,965	3,939	4,137	4,359
11,691	Supplies and Services	11,691	11,691	11,241	11,525	11,948
5,797	Depreciation and Amortisation	5,797	5,797	5,871	5,871	5,869
33	Borrowing Costs	33	33	39	40	42
106	Grants and Purchased Services	106	106	109	111	114
<b>53,627</b>	<b>Total Ordinary Expenses</b>	<b>54,381</b>	<b>54,381</b>	<b>52,472</b>	<b>53,811</b>	<b>55,245</b>
<b>-6,016</b>	<b>Operating Result</b>	<b>-6,259</b>	<b>-6,259</b>	<b>-6,235</b>	<b>-6,282</b>	<b>-6,070</b>

**Courts and Tribunals**  
**Revised Operating Statement**

<b>2013-14 Budget</b>		<b>2013-14 Revised Budget</b>	<b>2013-14 Estimated Outcome</b>	<b>2014-15 Estimate</b>	<b>2015-16 Estimate</b>	<b>2016-17 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
	<b>Revenue</b>					
27,529	Government Payment for Outputs	28,298	28,298	26,668	27,577	28,337
976	User Charges - Non ACT Government	976	838	846	882	923
49	User Charges - ACT Government	49	187	186	186	188
5,479	Other Revenue	5,479	5,479	5,530	5,969	6,438
257	Resources Received Free of Charge	257	257	254	263	274
<b>34,290</b>	<b>Total Revenue</b>	<b>35,059</b>	<b>35,059</b>	<b>33,484</b>	<b>34,877</b>	<b>36,160</b>
	<b>Expenses</b>					
18,933	Employee Expenses	19,795	19,795	18,712	19,547	20,182
2,304	Superannuation Expenses	2,334	2,334	2,421	2,553	2,674
13,266	Supplies and Services	13,266	13,266	12,634	13,084	13,486
3,494	Depreciation and Amortisation	3,494	3,494	4,309	5,151	5,163
56	Borrowing Costs	56	56	58	59	60
2	Grants and Purchased Services	2	2	2	2	2
24	Other Expenses	24	24	25	25	25
<b>38,079</b>	<b>Total Ordinary Expenses</b>	<b>38,971</b>	<b>38,971</b>	<b>38,161</b>	<b>40,421</b>	<b>41,592</b>
<b>-3,789</b>	<b>Operating Result</b>	<b>-3,912</b>	<b>-3,912</b>	<b>-4,677</b>	<b>-5,544</b>	<b>-5,432</b>

**Emergency Services  
Revised Operating Statement**

<b>2013-14 Budget</b>		<b>2013-14 Revised Budget</b>	<b>2013-14 Estimated Outcome</b>	<b>2014-15 Estimate</b>	<b>2015-16 Estimate</b>	<b>2016-17 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Revenue</b>						
104,348	Government Payment for Outputs	110,139	110,139	94,649	93,405	97,113
6,830	User Charges - Non ACT Government	6,830	6,830	16,506	17,167	17,853
671	Other Revenue	671	671	679	706	735
<b>111,849</b>	<b>Total Revenue</b>	<b>117,640</b>	<b>117,640</b>	<b>111,834</b>	<b>111,278</b>	<b>115,701</b>
<b>Expenses</b>						
72,167	Employee Expenses	73,751	73,751	71,977	70,970	73,448
10,772	Superannuation Expenses	10,959	10,959	11,242	11,666	12,221
26,118	Supplies and Services	26,118	26,118	26,779	26,905	27,780
12,194	Depreciation and Amortisation	12,194	12,194	12,561	12,878	13,037
118	Borrowing Costs	118	118	120	122	124
47	Grants and Purchased Services	47	47	48	48	49
1,307	Other Expenses	1,307	1,307	1,318	1,344	1,398
<b>122,723</b>	<b>Total Ordinary Expenses</b>	<b>124,494</b>	<b>124,494</b>	<b>124,045</b>	<b>123,933</b>	<b>128,057</b>
<b>-10,874</b>	<b>Operating Result</b>	<b>-6,854</b>	<b>-6,854</b>	<b>-12,211</b>	<b>-12,655</b>	<b>-12,356</b>

### 3.9 ENVIRONMENT AND SUSTAINABLE DEVELOPMENT DIRECTORATE

#### Changes to Appropriation

##### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Government Payment for Outputs</b>				
<b>2013-14 Budget</b>	<b>68,992</b>	<b>65,803</b>	<b>61,489</b>	<b>60,878</b>
<b>2nd Appropriation</b>				
Revised Wage Parameters	616	827	1,341	2,020
<b>Policy Adjustments</b>				
General Savings	-	(1,152)	(1,076)	(1,065)
<b>Technical Adjustments</b>				
Revised Indexation Parameters	-	(65)	(67)	(69)
Transfer - Carbon Neutral Government Funding from Health Directorate	212	-	-	-
Transfer - Carbon Neutral Government Funding to Capital Injection	(212)	-	-	-
Revised Funding Profile - Greenfields Planning for Affordable Housing (Feasibility)	(100)	100	-	-
Revised Funding Profile - Molonglo Valley – Finalisation of Stage 2 and Commencement of Stage 3 Planning (Feasibility)	(500)	500	-	-
Revised Funding Profile - Infill Development Infrastructure Studies (Feasibility)	(800)	800	-	-
Revised Funding Profile - Urban Development Sequence for Affordable Housing (Feasibility)	(250)	250	-	-
Revised Funding Profile - Molonglo Stage 2 – Suburbs 3 and 4 Environmental Impact Statement and Clearances (Feasibility)	(70)	70	-	-
Commonwealth Grants - National Insurance Affordability Scheme	(96)	(73)	-	-
Commonwealth Grants - Water for the Future	2,090	-	-	-
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>69,882</b>	<b>67,060</b>	<b>61,687</b>	<b>61,764</b>

##### Changes to Appropriation - Territorial

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Payment for Expenses on Behalf of Territory</b>				
<b>2013-14 Budget</b>	<b>1,800</b>	<b>1,836</b>	<b>1,880</b>	<b>1,918</b>
<b>2nd Appropriation</b>				
Revised Wage Parameters	12	16	28	42
<b>Technical Adjustments</b>				
Revised Indexation Parameters	-	(3)	(3)	(3)
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>1,812</b>	<b>1,849</b>	<b>1,905</b>	<b>1,957</b>

## Changes to Appropriation - Continued

### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Capital Injections</b>				
<b>2013-14 Budget</b>	<b>10,455</b>	<b>2,044</b>	<b>1,688</b>	<b>1,733</b>
<b>2nd Appropriation</b>				
Living Murray Water Entitlements	2,968	-	-	-
<b>Technical Adjustments</b>				
Transfer - Gungahlin to City Transit Corridor to Capital Metro Agency	(433)	-	-	-
Transfer - Carbon Neutral Government Funding from Government Payment for Outputs	212	-	-	-
Revised Funding Profile - Inner North Stormwater Reticulation System	(36)	24	12	-
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>13,166</b>	<b>2,068</b>	<b>1,700</b>	<b>1,733</b>

## Initiative Descriptions

### Living Murray Water Entitlements

This will fulfil the commitments of the ACT under the *Living Murray Initiative Agreement 2004*. The funding will be used to purchase 2 Gigalitres of water for environmental watering purposes, in particular for six environmental icon sites of the Murray River system.

## Revised Output Classes

	Total Cost			Government Payment for Outputs		
	2013-14 Original Budget \$'000	Variation \$'000	2013-14 Revised Budget \$'000	2013-14 Original Budget \$'000	Variation \$'000	2013-14 Revised Budget \$'000
<b>Output Class 1:</b>						
<b>Environment and Sustainable Development</b>						
Output 1.1: Regulation and Services	26,882	3,641	30,523	22,139	3,878	26,017
Output 1.2: Planning Delivery	10,487	317	10,804	10,294	122	10,416
Output 1.3: Planning Policy	47,589	- 996	46,593	14,320	-1,681	12,639
Output 1.4: Heritage	1,847	-289	1,558	1,721	-227	1,494
Output 1.5: Environment Policy	16,294	4,036	20,330	15,433	69	15,502
Output 1.6: Environment Protection and Water Regulation	5,189	-1,190	3,999	5,085	-1,271	3,814
<b>Total</b>	<b>108,288</b>	<b>5,519</b>	<b>113,807</b>	<b>68,992</b>	<b>890</b>	<b>69,882</b>



## Changes to Financial Statements

The following tables show the total budget variation for the Environment and Sustainable Development Directorate associated with the *Appropriation Bill 2013-2014 (No. 2)*, signed instruments under the *Financial Management Act 1996* and the impact of capital works re-profiling.

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow on effect of the 2012-13 financial statements and the impact of the *Appropriation Act 2013-2014 (No. 2)*. The estimated outcome and forward estimates reflect these movements in addition to revised estimates of the 2013-14 Budget Review.

### Environment and Sustainable Development Directorate Variation to the Operating Statement

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Revenue</b>					
Government Payment for Outputs	890	890	1,257	198	886
Other Revenue	1,359	1,359	1,359	1,087	1,087
<b>Total Revenue</b>	<b>2,249</b>	<b>2,249</b>	<b>2,616</b>	<b>1,285</b>	<b>1,973</b>
<b>Expenses</b>					
Employee Expenses	1,053	1,053	805	1,335	1,666
Superannuation Expenses	105	105	109	177	266
Supplies and Services	-1,656	-1,656	1,214	-453	-394
Depreciation and Amortisation	0	626	626	633	626
Grants and Purchased Services	800	800	546	402	359
Other Expenses	5,217	5,217	159	127	127
<b>Total Ordinary Expenses</b>	<b>5,519</b>	<b>6,145</b>	<b>3,459</b>	<b>2,221</b>	<b>2,650</b>
<b>Operating Result</b>	<b>-3,270</b>	<b>-3,896</b>	<b>-843</b>	<b>-936</b>	<b>-677</b>
<b>Total Comprehensive Income</b>	<b>-3,270</b>	<b>-3,896</b>	<b>-843</b>	<b>-936</b>	<b>-677</b>

**Environment and Sustainable Development Directorate  
Variation to the Balance Sheet**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	0	-203	-203	-203	-203
Receivables	212	-3,041	-3,041	-3,041	-3,041
Other Current Assets	0	-7	-7	-7	-7
<b>Total Current Assets</b>	<b>212</b>	<b>-3,251</b>	<b>-3,251</b>	<b>-3,251</b>	<b>-3,251</b>
<b>Non Current Assets</b>					
Receivables	0	4,420	4,420	4,420	4,420
Property, Plant and Equipment	0	5,492	4,866	3,966	3,340
Intangibles	0	217	217	217	217
Capital Works in Progress	-469	-1,049	-1,025	-746	-746
<b>Total Non Current Assets</b>	<b>-469</b>	<b>9,080</b>	<b>8,478</b>	<b>7,857</b>	<b>7,231</b>
<b>TOTAL ASSETS</b>	<b>-257</b>	<b>5,829</b>	<b>5,227</b>	<b>4,606</b>	<b>3,980</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	0	2	2	2	2
Finance Leases	0	-20	-20	-20	-20
Employee Benefits	286	-285	-75	211	239
Other Liabilities	0	-402	-402	-402	-402
<b>Total Current Liabilities</b>	<b>286</b>	<b>-705</b>	<b>-495</b>	<b>-209</b>	<b>-181</b>
<b>Non Current Liabilities</b>					
Finance Leases	0	-156	-156	-156	-156
Employee Benefits	16	13	20	37	60
Other	0	5	5	5	5
<b>Total Non Current Liabilities</b>	<b>16</b>	<b>-138</b>	<b>-131</b>	<b>-114</b>	<b>-91</b>
<b>TOTAL LIABILITIES</b>	<b>302</b>	<b>-843</b>	<b>-626</b>	<b>-323</b>	<b>-272</b>
<b>NET ASSETS</b>	<b>-559</b>	<b>6,672</b>	<b>5,853</b>	<b>4,929</b>	<b>4,252</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	-559	371	-448	-1,372	-2,049
Reserves	0	6,301	6,301	6,301	6,301
<b>TOTAL FUNDS EMPLOYED</b>	<b>-559</b>	<b>6,672</b>	<b>5,853</b>	<b>4,929</b>	<b>4,252</b>

**Environment and Sustainable Development Directorate**  
**Variation to the Statement of Changes in Equity**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	1,556	371	-448	-1,372
Opening Asset Revaluation Reserve	0	6,301	6,301	6,301	6,301
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>7,857</b>	<b>6,672</b>	<b>5,853</b>	<b>4,929</b>
<b>Comprehensive Income</b>					
Operating Result for the Period	-3,270	-3,896	-843	-936	-677
<b>Total Comprehensive Income</b>	<b>-3,270</b>	<b>-3,896</b>	<b>-843</b>	<b>-936</b>	<b>-677</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
Capital Injections	2,711	2,711	24	12	0
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>2,711</b>	<b>2,711</b>	<b>24</b>	<b>12</b>	<b>0</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	-559	371	-448	-1,372	-2,049
Closing Asset Revaluation Reserve	0	6,301	6,301	6,301	6,301
<b>Balance at the End of the Reporting Period</b>	<b>-559</b>	<b>6,672</b>	<b>5,853</b>	<b>4,929</b>	<b>4,252</b>

**Environment and Sustainable Development Directorate  
Variation to the Cash Flow Statement**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for Outputs	890	890	1,257	198	886
Other Receipts	1,359	1,359	1,359	1,087	1,087
<b>Operating Receipts</b>	<b>2,249</b>	<b>2,249</b>	<b>2,616</b>	<b>1,285</b>	<b>1,973</b>
<b>Payments</b>					
Related to Employees	751	751	588	1,032	1,615
Related to Superannuation	105	105	109	177	266
Related to Supplies and Services	-1,656	-1,656	1,214	-453	-394
Grants and Purchased Services	800	800	546	402	359
Other Payments	2,249	2,249	159	127	127
<b>Operating Payments</b>	<b>2,249</b>	<b>2,249</b>	<b>2,616</b>	<b>1,285</b>	<b>1,973</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>Payments</b>					
Purchase of Property, Plant and Equipment and Capital Works	2,499	2,499	24	12	0
Issue of Loan	212	212	0	0	0
<b>Investing Payments</b>	<b>2,711</b>	<b>2,711</b>	<b>24</b>	<b>12</b>	<b>0</b>
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-2,711</b>	<b>-2,711</b>	<b>-24</b>	<b>-12</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
<b>Receipts</b>					
Capital Injection from Government	2,711	2,711	24	12	0
<b>Financing Receipts</b>	<b>2,711</b>	<b>2,711</b>	<b>24</b>	<b>12</b>	<b>0</b>
<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>2,711</b>	<b>2,711</b>	<b>24</b>	<b>12</b>	<b>0</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>-203</b>	<b>-203</b>	<b>-203</b>	<b>-203</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>-203</b>	<b>-203</b>	<b>-203</b>	<b>-203</b>

**Environment and Sustainable Development Directorate**  
**Revised Operating Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>						
68,992	Government Payment for Outputs	69,882	69,882	67,060	61,687	61,764
3,565	User Charges - Non ACT Government	3,565	3,565	3,679	3,798	3,717
507	User Charges - ACT Government	507	507	528	549	549
37	Interest	37	37	37	38	38
824	Other Revenue	2,183	2,183	2,214	1,976	1,976
2,013	Resources Received Free of Charge	2,013	2,013	2,025	2,038	2,052
<b>75,938</b>	<b>Total Revenue</b>	<b>78,187</b>	<b>78,187</b>	<b>75,543</b>	<b>70,086</b>	<b>70,096</b>
<b>Expenses</b>						
36,857	Employee Expenses	37,910	37,910	36,062	35,640	35,669
6,449	Superannuation Expenses	6,554	6,554	6,437	6,445	6,460
28,494	Supplies and Services	26,838	26,838	27,141	21,806	21,597
427	Depreciation and Amortisation	427	1,053	1,076	1,363	1,356
98	Borrowing Costs	98	98	101	103	106
950	Grants and Purchased Services	1,750	1,750	1,144	1,024	722
35,013	Other Expenses	40,230	40,230	2,039	2,242	2,566
1,779	Transfer Expenses	1,779	1,779	3,310	3,341	3,245
<b>110,067</b>	<b>Total Ordinary Expenses</b>	<b>115,586</b>	<b>116,212</b>	<b>77,310</b>	<b>71,964</b>	<b>71,721</b>
<b>-34,129</b>	<b>Operating Result</b>	<b>-37,399</b>	<b>-38,025</b>	<b>-1,767</b>	<b>-1,878</b>	<b>-1,625</b>
<b>-34,129</b>	<b>Total Comprehensive Income</b>	<b>-37,399</b>	<b>-38,025</b>	<b>-1,767</b>	<b>-1,878</b>	<b>-1,625</b>

**Environment and Sustainable Development Directorate**  
**Revised Balance Sheet**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>						
<b>Current Assets</b>						
5,258	Cash and Cash Equivalents	5,258	5,055	5,261	5,736	6,211
8,627	Receivables	8,839	5,586	7,010	8,471	9,971
45	Other Current Assets	45	38	56	74	92
<b>13,930</b>	<b>Total Current Assets</b>	<b>14,142</b>	<b>10,679</b>	<b>12,327</b>	<b>14,281</b>	<b>16,274</b>
<b>Non Current Assets</b>						
4,533	Receivables	4,533	8,953	8,953	8,953	8,953
2,984	Property, Plant and Equipment	2,984	8,476	7,835	6,960	6,359
1,380	Intangibles	1,380	1,597	1,865	2,613	2,061
2,146	Capital Works in Progress	1,677	1,097	1,021	-	-
<b>11,043</b>	<b>Total Non Current Assets</b>	<b>10,574</b>	<b>20,123</b>	<b>19,674</b>	<b>18,526</b>	<b>17,373</b>
<b>24,973</b>	<b>TOTAL ASSETS</b>	<b>24,716</b>	<b>30,802</b>	<b>32,001</b>	<b>32,807</b>	<b>33,647</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
3,028	Payables	3,028	3,030	3,128	3,226	3,324
846	Finance Leases	846	826	860	894	928
14,813	Employee Benefits	15,099	14,528	15,300	16,149	16,740
872	Other Liabilities	872	470	456	442	428
<b>19,559</b>	<b>Total Current Liabilities</b>	<b>19,845</b>	<b>18,854</b>	<b>19,744</b>	<b>20,711</b>	<b>21,420</b>
<b>Non Current Liabilities</b>						
596	Finance Leases	596	440	406	372	338
1,118	Employee Benefits	1,134	1,131	1,173	1,224	1,281
88	Other	88	93	93	93	93
<b>1,802</b>	<b>Total Non Current Liabilities</b>	<b>1,818</b>	<b>1,664</b>	<b>1,672</b>	<b>1,689</b>	<b>1,712</b>
<b>21,361</b>	<b>TOTAL LIABILITIES</b>	<b>21,663</b>	<b>20,518</b>	<b>21,416</b>	<b>22,400</b>	<b>23,132</b>
<b>3,612</b>	<b>NET ASSETS</b>	<b>3,053</b>	<b>10,284</b>	<b>10,585</b>	<b>10,407</b>	<b>10,515</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
3,612	Accumulated Funds	3,053	3,983	4,284	4,106	4,214
0	Reserves	0	6,301	6,301	6,301	6,301
<b>3,612</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>3,053</b>	<b>10,284</b>	<b>10,585</b>	<b>10,407</b>	<b>10,515</b>

**Environment and Sustainable Development Directorate**  
**Revised Statement of Changes in Equity**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
	<b>Opening Equity</b>					
27,286	Opening Accumulated Funds	27,286	28,842	3,983	4,284	4,106
0	Opening Asset Revaluation Reserve	0	6,301	6,301	6,301	6,301
<b>27,286</b>	<b>Balance at the Start of the Reporting Period</b>	<b>27,286</b>	<b>35,143</b>	<b>10,284</b>	<b>10,585</b>	<b>10,407</b>
	<b>Comprehensive Income</b>					
-34,129	Operating Result for the Period	-37,399	-38,025	-1,767	-1,878	-1,625
<b>-34,129</b>	<b>Total Comprehensive Income</b>	<b>-37,399</b>	<b>-38,025</b>	<b>-1,767</b>	<b>-1,878</b>	<b>-1,625</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
10,455	Capital Injections	13,166	13,166	2,068	1,700	1,733
<b>10,455</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>13,166</b>	<b>13,166</b>	<b>2,068</b>	<b>1,700</b>	<b>1,733</b>
	<b>Closing Equity</b>					
3,612	Closing Accumulated Funds	3,053	3,983	4,284	4,106	4,214
0	Closing Asset Revaluation Reserve	0	6,301	6,301	6,301	6,301
<b>3,612</b>	<b>Balance at the End of the Reporting Period</b>	<b>3,053</b>	<b>10,284</b>	<b>10,585</b>	<b>10,407</b>	<b>10,515</b>

**Environment and Sustainable Development Directorate  
Revised Cash Flow Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
68,992	Cash from Government for Outputs	69,882	69,882	67,060	61,687	61,764
4,453	User Charges	4,453	4,453	4,588	4,728	4,647
37	Interest Received	37	37	37	38	38
2,792	Other Receipts	4,151	4,151	4,194	3,969	3,983
<b>76,274</b>	<b>Operating Receipts</b>	<b>78,523</b>	<b>78,523</b>	<b>75,879</b>	<b>70,422</b>	<b>70,432</b>
<b>Payments</b>						
36,320	Related to Employees	37,071	37,071	35,308	34,800	35,081
6,355	Related to Superannuation	6,460	6,460	6,343	6,351	6,366
27,392	Related to Supplies and Services	25,736	25,736	26,036	20,694	20,479
98	Borrowing Costs	98	98	101	103	106
975	Grants and Purchased Services	1,775	1,775	1,169	1,049	747
3,149	Other Payments	5,398	5,398	3,406	3,609	3,933
1,779	Territory Receipts to Government	1,779	1,779	3,310	3,341	3,245
<b>76,068</b>	<b>Operating Payments</b>	<b>78,317</b>	<b>78,317</b>	<b>75,673</b>	<b>69,947</b>	<b>69,957</b>
<b>206</b>	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>206</b>	<b>206</b>	<b>206</b>	<b>475</b>	<b>475</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
6,318	Purchase of Property, Plant and Equipment and Capital Works	8,817	8,817	654	249	243
4,137	Issue of Loan	4,349	4,349	1,414	1,451	1,490
<b>10,455</b>	<b>Investing Payments</b>	<b>13,166</b>	<b>13,166</b>	<b>2,068</b>	<b>1,700</b>	<b>1,733</b>
<b>-10,455</b>	<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-13,166</b>	<b>-13,166</b>	<b>-2,068</b>	<b>-1,700</b>	<b>-1,733</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
10,455	Capital Injections from Government	13,166	13,166	2,068	1,700	1,733
<b>10,455</b>	<b>Financing Receipts</b>	<b>13,166</b>	<b>13,166</b>	<b>2,068</b>	<b>1,700</b>	<b>1,733</b>
<b>10,455</b>	<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>13,166</b>	<b>13,166</b>	<b>2,068</b>	<b>1,700</b>	<b>1,733</b>
<b>206</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>206</b>	<b>206</b>	<b>206</b>	<b>475</b>	<b>475</b>
<b>5,052</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>5,052</b>	<b>4,849</b>	<b>5,055</b>	<b>5,261</b>	<b>5,736</b>
<b>5,258</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>5,258</b>	<b>5,055</b>	<b>5,261</b>	<b>5,736</b>	<b>6,211</b>



**Environment and Sustainable Development Directorate**  
**Variation to the Statement of Income and Expenses on Behalf of the Territory**

	2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>					
Payment for Expenses on behalf of Territory	12	12	13	25	39
<b>Total Revenue</b>	<b>12</b>	<b>12</b>	<b>13</b>	<b>25</b>	<b>39</b>
<b>Expenses</b>					
Employee Expenses	16	16	18	30	36
Superannuation Expenses	2	2	2	4	6
Supplies and Services	0	0	-3	-3	-3
<b>Total Ordinary Expenses</b>	<b>18</b>	<b>18</b>	<b>17</b>	<b>31</b>	<b>39</b>
<b>Operating Result</b>	<b>-6</b>	<b>-6</b>	<b>-4</b>	<b>-6</b>	<b>0</b>
<b>Total Comprehensive Income</b>	<b>-6</b>	<b>-6</b>	<b>-4</b>	<b>-6</b>	<b>0</b>

**Environment and Sustainable Development Directorate**  
**Variation to the Statement of Assets and Liabilities on Behalf of the Territory**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	0	1,623	1,623	1,623	1,623
Receivables	0	1,297	1,297	1,297	1,297
<b>Total Current Assets</b>	<b>0</b>	<b>2,920</b>	<b>2,920</b>	<b>2,920</b>	<b>2,920</b>
<b>Non Current Assets</b>					
Receivables	0	-1,135	-1,135	-1,135	-1,135
Property, Plant and Equipment	0	-15,920	-15,920	-15,920	-15,920
<b>Total Non Current Assets</b>	<b>0</b>	<b>-17,055</b>	<b>-17,055</b>	<b>-17,055</b>	<b>-17,055</b>
<b>TOTAL ASSETS</b>	<b>0</b>	<b>-14,135</b>	<b>-14,135</b>	<b>-14,135</b>	<b>-14,135</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	0	447	447	447	447
Finance Leases	0	18	18	18	18
Employee Benefits	6	29	33	39	39
Other Liabilities	0	1,075	1,075	1,075	1,075
<b>Total Current Liabilities</b>	<b>6</b>	<b>1,569</b>	<b>1,573</b>	<b>1,579</b>	<b>1,579</b>
<b>Non Current Liabilities</b>					
Payables	0	278	278	278	278
Finance Leases	0	-27	-27	-27	-27
Employee Benefits	0	-1	-1	-1	-1
<b>Total Non Current Liabilities</b>	<b>0</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>
<b>TOTAL LIABILITIES</b>	<b>6</b>	<b>1,819</b>	<b>1,823</b>	<b>1,829</b>	<b>1,829</b>
<b>NET ASSETS</b>	<b>-6</b>	<b>-15,954</b>	<b>-15,958</b>	<b>-15,964</b>	<b>-15,964</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	-6	-39	-43	-49	-49
Reserves	0	-15,915	-15,915	-15,915	-15,915
<b>TOTAL FUNDS EMPLOYED</b>	<b>-6</b>	<b>-15,954</b>	<b>-15,958</b>	<b>-15,964</b>	<b>-15,964</b>

**Environment and Sustainable Development Directorate**  
**Variation to the Statement of Changes in Equity on Behalf of the Territory**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	-33	-39	-43	-49
Opening Asset Revaluation Reserve	0	-15,915	-15,915	-15,915	-15,915
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>-15,948</b>	<b>-15,954</b>	<b>-15,958</b>	<b>-15,964</b>
<b>Comprehensive Income</b>					
Operating Result for the Period	-6	-6	-4	-6	0
<b>Total Comprehensive Income</b>	<b>-6</b>	<b>-6</b>	<b>-4</b>	<b>-6</b>	<b>0</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
<b>Closing Equity</b>					
Closing Accumulated Funds	-6	-39	-43	-49	-49
Closing Asset Revaluation Reserve	0	-15,915	-15,915	-15,915	-15,915
<b>Balance at the End of the Reporting Period</b>	<b>-6</b>	<b>-15,954</b>	<b>-15,958</b>	<b>-15,964</b>	<b>-15,964</b>

**Environment and Sustainable Development Directorate**  
**Variation to the Cash Flow Statement on Behalf of the Territory**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for EBT	12	12	13	25	39
<b>Operating Receipts</b>	<b>12</b>	<b>12</b>	<b>13</b>	<b>25</b>	<b>39</b>
<b>Payments</b>					
Related to Employees	10	10	14	23	36
Related to Superannuation	2	2	2	5	6
Related to Supplies and Services	0	0	-3	-3	-3
<b>Operating Payments</b>	<b>12</b>	<b>12</b>	<b>13</b>	<b>25</b>	<b>39</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>1,623</b>	<b>1,623</b>	<b>1,623</b>	<b>1,623</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>1,623</b>	<b>1,623</b>	<b>1,623</b>	<b>1,623</b>

**Environment and Sustainable Development Directorate**  
**Revised Statement of Income and Expenses on Behalf of the Territory**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Revenue</b>					
1,800	Payment for Expenses on behalf of Territory	1,812	1,812	1,849	1,905	1,957
65,610	Taxes, Fees and Fines	65,610	65,610	68,579	70,626	71,675
43	Interest	43	43	43	45	45
3,812	Land Revenues	3,812	3,812	3,812	3,964	4,103
<b>71,265</b>	<b>Total Revenue</b>	<b>71,277</b>	<b>71,277</b>	<b>74,283</b>	<b>76,540</b>	<b>77,780</b>
	<b>Expenses</b>					
671	Employee Expenses	687	687	697	717	731
96	Superannuation Expenses	98	98	100	103	107
537	Supplies and Services	537	537	548	583	598
2	Borrowing Costs	2	2	2	2	2
494	Grants and Purchased Services	494	494	506	506	519
69,465	Transfer Expenses	69,465	69,465	72,434	74,635	75,823
<b>71,265</b>	<b>Total Ordinary Expenses</b>	<b>71,283</b>	<b>71,283</b>	<b>74,287</b>	<b>76,546</b>	<b>77,780</b>
<b>0</b>	<b>Operating Result</b>	<b>-6</b>	<b>-6</b>	<b>-4</b>	<b>-6</b>	<b>0</b>
<b>0</b>	<b>Total Comprehensive Income</b>	<b>-6</b>	<b>-6</b>	<b>-4</b>	<b>-6</b>	<b>0</b>

**Environment and Sustainable Development Directorate**  
**Revised Statement of Assets and Liabilities on Behalf of the Territory**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>						
<b>Current Assets</b>						
1,097	Cash and Cash Equivalents	1,097	2,720	2,687	2,654	2,621
8,487	Receivables	8,487	9,784	10,059	10,334	10,609
<b>9,584</b>	<b>Total Current Assets</b>	<b>9,584</b>	<b>12,504</b>	<b>12,746</b>	<b>12,988</b>	<b>13,230</b>
<b>Non Current Assets</b>						
3,135	Receivables	3,135	2,000	2,106	2,212	2,318
78,162	Property, Plant and Equipment	78,162	62,242	62,242	62,242	62,242
<b>81,297</b>	<b>Total Non Current Assets</b>	<b>81,297</b>	<b>64,242</b>	<b>64,348</b>	<b>64,454</b>	<b>64,560</b>
<b>90,881</b>	<b>TOTAL ASSETS</b>	<b>90,881</b>	<b>76,746</b>	<b>77,094</b>	<b>77,442</b>	<b>77,790</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
8,773	Payables	8,773	9,220	9,447	9,674	9,901
9	Finance Leases	9	27	27	27	27
274	Employee Benefits	280	303	312	323	328
613	Other Liabilities	613	1,688	1,693	1,698	1,703
<b>9,669</b>	<b>Total Current Liabilities</b>	<b>9,675</b>	<b>11,238</b>	<b>11,479</b>	<b>11,722</b>	<b>11,959</b>
<b>Non Current Liabilities</b>						
3,144	Payables	3,144	3,422	3,533	3,644	3,755
27	Finance Leases	27	0	0	0	0
5	Employee Benefits	5	4	4	4	4
<b>3,176</b>	<b>Total Non Current Liabilities</b>	<b>3,176</b>	<b>3,426</b>	<b>3,537</b>	<b>3,648</b>	<b>3,759</b>
<b>12,845</b>	<b>TOTAL LIABILITIES</b>	<b>12,851</b>	<b>14,664</b>	<b>15,016</b>	<b>15,370</b>	<b>15,718</b>
<b>78,036</b>	<b>NET ASSETS</b>	<b>78,030</b>	<b>62,082</b>	<b>62,078</b>	<b>62,072</b>	<b>62,072</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
31,970	Accumulated Funds	31,964	31,931	31,927	31,921	31,921
46,066	Reserves	46,066	30,151	30,151	30,151	30,151
<b>78,036</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>78,030</b>	<b>62,082</b>	<b>62,078</b>	<b>62,072</b>	<b>62,072</b>

**Environment and Sustainable Development Directorate**  
**Revised Statement of Changes in Equity on Behalf of the Territory**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>Opening Equity</b>						
31,970	Opening Accumulated Funds	31,970	31,937	31,931	31,927	31,921
46,066	Opening Asset Revaluation Reserve	46,066	30,151	30,151	30,151	30,151
<b>78,036</b>	<b>Balance at the Start of the Reporting Period</b>	<b>78,036</b>	<b>62,088</b>	<b>62,082</b>	<b>62,078</b>	<b>62,072</b>
<b>Comprehensive Income</b>						
0	Operating Result for the Period	-6	-6	-4	-6	0
<b>0</b>	<b>Total Comprehensive Income</b>	<b>-6</b>	<b>-6</b>	<b>-4</b>	<b>-6</b>	<b>0</b>
<b>Closing Equity</b>						
31,970	Closing Accumulated Funds	31,964	31,931	31,927	31,921	31,921
46,066	Closing Asset Revaluation Reserve	46,066	30,151	30,151	30,151	30,151
<b>78,036</b>	<b>Balance at the End of the Reporting Period</b>	<b>78,030</b>	<b>62,082</b>	<b>62,078</b>	<b>62,072</b>	<b>62,072</b>

**Environment and Sustainable Development Directorate  
Revised Cash Flow Statement on Behalf of the Territory**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
1,800	Cash from Government for EBT	1,812	1,812	1,849	1,905	1,957
65,610	Taxes, Fees and Fines	65,610	65,610	68,579	70,626	71,675
43	Interest Received	43	43	43	45	45
3,984	Other Receipts	3,984	3,984	3,984	4,136	4,275
<b>71,437</b>	<b>Operating Receipts</b>	<b>71,449</b>	<b>71,449</b>	<b>74,455</b>	<b>76,712</b>	<b>77,952</b>
<b>Payments</b>						
671	Related to Employees	681	681	693	710	731
96	Related to Superannuation	98	98	100	104	107
737	Related to Supplies and Services	737	737	748	783	798
2	Borrowing Costs	2	2	2	2	2
494	Grants and Purchased Services	494	494	506	506	519
5	Other Payments	5	5	5	5	5
69,465	Territory Receipts to Government	69,465	69,465	72,434	74,635	75,823
<b>71,470</b>	<b>Operating Payments</b>	<b>71,482</b>	<b>71,482</b>	<b>74,488</b>	<b>76,745</b>	<b>77,985</b>
<b>-33</b>	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>-33</b>	<b>-33</b>	<b>-33</b>	<b>-33</b>	<b>-33</b>
<b>-33</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>-33</b>	<b>-33</b>	<b>-33</b>	<b>-33</b>	<b>-33</b>
<b>1,130</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>1,130</b>	<b>2,753</b>	<b>2,720</b>	<b>2,687</b>	<b>2,654</b>
<b>1,097</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>1,097</b>	<b>2,720</b>	<b>2,687</b>	<b>2,654</b>	<b>2,621</b>



### 3.10 CAPITAL METRO AGENCY

#### Changes to Appropriation

##### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Government Payment for Outputs</b>				
<b>2013-14 Budget</b>	<b>3,000</b>	<b>3,042</b>	<b>3,084</b>	<b>3,127</b>
<b>2nd Appropriation</b>				
Transfer – Capital Injection Funding to Recurrent Projects	5,433	-	-	-
Revised Wage Parameters	35	58	97	150
<b>Technical Adjustments</b>				
Revised Indexation Parameters	-	(1)	(1)	(1)
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>8,468</b>	<b>3,099</b>	<b>3,180</b>	<b>3,276</b>

##### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Capital Injections</b>				
<b>2013-14 Budget</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Technical Adjustments</b>				
Transfer – Funding from ESDD to Capital Metro Agency	433	-	-	-
Transfer – Capital Injection Funding to Recurrent Projects	(5,433)	-	-	-
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Revised Output Classes

	Total Cost			Government Payment for Outputs		
	2013-14 Original Budget \$'000	Variation \$'000	2013-14 Revised Budget \$'000	2013-14 Original Budget \$'000	Variation \$'000	2013-14 Revised Budget \$'000
<b>Output Class 1:</b>						
<b>Light Rail Network Stage 1</b>						
Output 1.1: Light Rail Network Stage 1	3,000	5,468	8,468	3,000	5,468	8,468
<b>Total</b>	<b>3,000</b>	<b>5,468</b>	<b>8,468</b>	<b>3,000</b>	<b>5,468</b>	<b>8,468</b>

## Changes to Financial Statements

The following tables show the total budget variation for the Capital Metro Agency associated with the *Appropriation Bill 2013-2014 (No. 2)*, signed instruments under the *Financial Management Act 1996* and the impact of capital works re-profiling.

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow on effect of the 2012-13 financial statements and the impact of the *Appropriation Act 2013-2014 (No. 2)*. The estimated outcome and forward estimates reflect these movements in addition to revised estimates of the 2013-14 Budget Review.

### Capital Metro Agency Variation to the Operating Statement

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Revenue</b>					
Government Payment for Outputs	5,468	5,468	57	96	149
<b>Total Revenue</b>	<b>5,468</b>	<b>5,468</b>	<b>57</b>	<b>96</b>	<b>149</b>
<b>Expenses</b>					
Employee Expenses	31	31	49	83	128
Superannuation Expenses	4	4	8	13	21
Supplies and Services	5,433	5,433	-	-	-
<b>Total Ordinary Expenses</b>	<b>5,468</b>	<b>5,468</b>	<b>57</b>	<b>96</b>	<b>149</b>
<b>Operating Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Comprehensive Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Capital Metro Agency  
Variation to the Balance Sheet**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Non Current Assets</b>					
Capital Works in Progress	-5,000	-5,000	-5,000	-5,000	-5,000
<b>Total Non Current Assets</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>
<b>TOTAL ASSETS</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>
<b>NET ASSETS</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	-5,000	-5,000	-5,000	-5,000	-5,000
<b>TOTAL FUNDS EMPLOYED</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>

**Capital Metro Agency**  
**Variation to the Statement of Changes in Equity**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	0	-5,000	-5,000	-5,000
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>0</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
Capital Injections	-5,000	-5,000	0	0	0
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>-5,000</b>	<b>-5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	-5,000	-5,000	-5,000	-5,000	-5,000
<b>Balance at the End of the Reporting Period</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>

**Capital Metro Agency**  
**Variation to the Cash Flow Statement**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for Outputs	5,468	5,468	57	96	149
<b>Operating Receipts</b>	<b>5,468</b>	<b>5,468</b>	<b>57</b>	<b>96</b>	<b>149</b>
<b>Payments</b>					
Related to Employees	31	31	49	83	128
Related to Superannuation	4	4	8	13	21
Related to Supplies and Services	5,433	5,433	-	-	-
<b>Operating Payments</b>	<b>5,468</b>	<b>5,468</b>	<b>57</b>	<b>96</b>	<b>149</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>Payments</b>					
Purchase of Property, Plant and Equipment and Capital Works	-5,000	-5,000	0	0	0
<b>Investing Payments</b>	<b>-5,000</b>	<b>-5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-5,000</b>	<b>-5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
<b>Receipts</b>					
Capital Injection from Government	-5,000	-5,000	0	0	0
<b>Financing Receipts</b>	<b>-5,000</b>	<b>-5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>-5,000</b>	<b>-5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Capital Metro Agency  
Revised Operating Statement**

<b>2013-14 Budget</b>		<b>2013-14 Revised Budget</b>	<b>2013-14 Estimated Outcome</b>	<b>2014-15 Estimate</b>	<b>2015-16 Estimate</b>	<b>2016-17 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
	<b>Revenue</b>					
3,000	Government Payment for Outputs	8,468	8,468	3,099	3,180	3,276
<b>3,000</b>	<b>Total Revenue</b>	<b>8,468</b>	<b>8,468</b>	<b>3,099</b>	<b>3,180</b>	<b>3,276</b>
	<b>Expenses</b>					
2,109	Employee Expenses	2,140	2,140	2,497	2,562	2,640
190	Superannuation Expenses	194	194	235	255	278
701	Supplies and Services	6,134	6,134	367	363	358
<b>3,000</b>	<b>Total Ordinary Expenses</b>	<b>8,468</b>	<b>8,468</b>	<b>3,099</b>	<b>3,180</b>	<b>3,276</b>
<b>0</b>	<b>Operating Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>Total Comprehensive Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Capital Metro Agency  
Revised Balance Sheet**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		2013-14 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
<b>ASSETS</b>						
<b>Non Current Assets</b>						
5,000	Capital Works in Progress	0	0	0	0	0
<b>5,000</b>	<b>Total Non Current Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5,000</b>	<b>TOTAL ASSETS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5,000</b>	<b>NET ASSETS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
5,000	Accumulated Funds	0	0	0	0	0
<b>5,000</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Capital Metro Agency**  
**Revised Statement of Changes in Equity**

Budget	Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000	2013-14 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
5,000	0	0	0	0	0
<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Closing Equity</b>					
5,000	0	0	0	0	0
<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Capital Metro Agency  
Revised Cash Flow Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
3,000	Cash from Government for Outputs	8,468	8,468	3,099	3,180	3,276
<b>3,000</b>	<b>Operating Receipts</b>	<b>8,468</b>	<b>8,468</b>	<b>3,099</b>	<b>3,180</b>	<b>3,276</b>
<b>Payments</b>						
2,109	Related to Employees	2,140	2,140	2,497	2,562	2,640
190	Related to Superannuation	194	194	235	255	278
701	Related to Supplies and Services	6,134	6,134	367	363	358
<b>3,000</b>	<b>Operating Payments</b>	<b>8,468</b>	<b>8,468</b>	<b>3,099</b>	<b>3,180</b>	<b>3,276</b>
<b>0</b>	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
5,000	Purchase of Property, Plant and Equipment and Capital Works	0	0	0	0	0
<b>5,000</b>	<b>Investing Payments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>-5,000</b>	<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
5,000	Capital Injections from Government	0	0	0	0	0
<b>5,000</b>	<b>Financing Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5,000</b>	<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 3.11 EDUCATION AND TRAINING DIRECTORATE

#### Changes to Appropriation

##### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Government Payment for Outputs</b>				
<b>2013-14 Budget</b>	<b>589,429</b>	<b>584,588</b>	<b>597,620</b>	<b>618,189</b>
<b>2nd Appropriation</b>				
Revised Wage Parameters	14	13	26	48
<b>FMA Section 16B Rollovers from 2012-13</b>				
Commonwealth Grants - Smarter Schools - Improving Teacher Quality NP	1,901	-	-	-
Commonwealth Grants - Smarter Schools - Literacy and Numeracy NP	1,770	-	-	-
Commonwealth Grants - Productivity Places Program NP	1,329	-	-	-
Commonwealth Grants - Vocational Education and Training (Building Australia's Future Workforce - Skills Reform) NP	1,137	-	-	-
Commonwealth Grants - Youth Attainment and Transitions NP	1,092	-	-	-
ACT Contribution - Productivity Places Program NP	879	-	-	-
Commonwealth Grants - Support for Students with Disability NP	585	-	-	-
Commonwealth Grants - Industry and Indigenous Skills Centres Children's Services Scholarship Program	476	-	-	-
Teachers' Professional Development Funds	400	-	-	-
Commonwealth Grants - Early Childhood Education - Universal Access NP	306	-	-	-
ACT Contribution - Youth Commitment and Youth Attainment and Transitions NP	233	-	-	-
Commonwealth/State and Territory Joint Training Program NP	205	-	-	-
Commonwealth Grants - Money Smart Schools NP	60	-	-	-
ACT Contribution - Joint Group Training Program NP	45	-	-	-
Commonwealth Grants - Investing in Focus Schools Projects	40	-	-	-
Commonwealth Grants - Investing in Focus Schools Projects	20	-	-	-
<b>Technical Adjustments</b>				
Revised Indexation Parameters		(31)	(32)	(33)
General Savings	-	(1,088)	(1,538)	(1,538)
Commonwealth Grants - Industry and Indigenous Skills Centres NP	55	-	-	-
Commonwealth Grants - More Support for Students with Disability - Government	-	194	-	-
Commonwealth Grants - National Skills and Workforce Development SPP	-	(6)	(24)	(27)
Commonwealth Grants - Smarter Schools - Low Socio-Economic Status School Communities NPP	(56)	-	-	-
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>599,920</b>	<b>583,669</b>	<b>596,052</b>	<b>616,639</b>

## Changes to Appropriation - Continued

### Changes to Appropriation - Territorial

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Payment for Expenses on Behalf of Territory</b>				
<b>2013-14 Budget</b>	<b>238,609</b>	<b>247,919</b>	<b>263,257</b>	<b>280,614</b>
<b>FMA Section 16B Rollovers from 2012-13</b>				
Interest Subsidy Scheme	401	-	-	-
Commonwealth Grants - Reward for Great Teachers NP - Non Government Schools	37	-	-	-
<b>Technical Adjustments</b>				
Commonwealth Grants - Trade Training Centres Schools NPP - Non-Government Schools	34	(878)	(2,121)	(3,766)
Commonwealth Grants - More Support for Students with Disability - Government	-	(213)	-	-
Commonwealth Grants - National Education Reform Funding - Non Government	-	(140)	(125)	(129)
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>239,081</b>	<b>246,688</b>	<b>261,011</b>	<b>276,719</b>

### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Capital Injections</b>				
<b>2013-14 Budget</b>	<b>80,122</b>	<b>28,694</b>	<b>19,450</b>	<b>19,472</b>
<b>2nd Appropriation</b>				
Coombs P-6 School Construction Funding	7,460	29,840	9,800	150
<b>FMA Section 16B Rollovers from 2012-13</b>				
Commonwealth Grants - Trade Training Centres	7,139	-	-	-
Holder Early Childhood Centre	3,468	-	-	-
Upgrade of Early Childhood Facilities	3,398	-	-	-
COAG Universal Access to Preschools - Stage 1 Expansion Works	1,130	-	-	-
North Watson Development - Majura Primary School Expansion	1,127	-	-	-
West Macgregor Development - Macgregor Primary School Expansion	958	-	-	-
Harrison Secondary School	929	-	-	-
Carbon Neutral Schools - Stage 1	845	-	-	-
Canberra College Cares (CC Cares) - (Forward Design)	838	-	-	-
Molonglo (Coombs) Primary School (Design)	641	-	-	-
Duffy Primary School Expansion	587	-	-	-
Gungahlin College	416	-	-	-
Childcare Capital Upgrades	327	-	-	-
Year 12 Certification - Stage 3	269	-	-	-
Replacement of ACT Vocational Education Management System (AVMS 2)	200	-	-	-

## Changes to Appropriation - Continued

### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Capital Injections - Continued</b>				
National Solar Schools Plan NP	161	-	-	-
Installation of Artificial Grass Surfaces - Stage 1	154	-	-	-
ACT Teacher Quality Institute	126	-	-	-
School Capital Upgrades	119	-	-	-
Childcare Centre Improvements	117	-	-	-
New Online Enrolment System	89	-	-	-
Namadgi P-10 School	76	-	-	-
Digital Learning	56	-	-	-
School Toilet Upgrades Program - Stage 1	40	-	-	-
School Roof Replacement Program - Stage 1	20	-	-	-
Fibre Optic Cabling	19	-	-	-
Bonner Primary School	(2,290)			
Rectification and Upgrade of Taylor Primary School	(395)	-	-	-
Franklin Early Childhood School	(385)	-	-	-
Smart Schools Smart Students	(53)	-	-	-
<b>Technical Adjustments</b>				
Revised Funding Profile - Bonner Primary School	(6,500)	6,500	-	-
Revised Funding Profile - Holder Early Childhood Centre	(2,000)	2,000	-	-
Revised Funding Profile - Upgrade of Early Childhood Facilities	(1,000)	1,000	-	-
Revised Funding Profile - Belconnen High School Modernisation - Stage 1	(500)	500	-	-
Revised Funding Profile - Childcare Centre Upgrades - Stage 2	(500)	500	-	-
Revised Funding Profile - COAG Universal Access to Preschools - Stage 1 Expansion Works	(500)	500	-	-
Revised Funding Profile - ACT Teacher Quality Institute	(106)	106	-	-
Commonwealth Grants - Trade Training Centres Schools NPP - Government Schools	(2,507)	2,031	1,114	(4,442)
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>94,095</b>	<b>71,671</b>	<b>30,364</b>	<b>15,180</b>

### Initiative Descriptions

#### Coombs P-6 School Construction Funding

Coombs primary school is the first school in the Molonglo region and will accommodate around 700 students from pre-school to year 6 (P-6). The school will open for the 2016 school year.

The learning spaces and facilities for the new primary school will be designed to support the latest education practices for preschool to year 6 students, high quality indoor and outdoor learning environments and community accessible facilities, including a community hall and sports field.

## Revised Output Classes

	Total Cost			Government Payment for Outputs		
	2013-14		2013-14	2013-14		2013-14
	Original Budget \$'000	Variation \$'000	Revised Budget \$'000	Original Budget \$'000	Variation \$'000	Revised Budget \$'000
<b>Output Class 1:</b>						
<b>Public School Education</b>						
Output 1.1: Public Primary School Education	315,852	2,403	318,255	258,028	2,682	260,710
Output 1.2: Public High School Education	164,120	1,023	165,143	139,397	1,150	140,547
Output 1.3: Public Secondary College Education	107,759	579	108,338	90,032	709	90,741
Output 1.4: Disability Education in Public Schools	68,716	662	69,378	61,002	664	61,666
<b>Total</b>	<b>656,447</b>	<b>4,666</b>	<b>661,113</b>	<b>548,459</b>	<b>5,204</b>	<b>553,663</b>
<b>Output Class 2:</b>						
<b>Non Government Education</b>						
Output 2.1: Non Government Education	4,287	-8	4,279	3,762	3	3,765
<b>Total</b>	<b>4,287</b>	<b>-8</b>	<b>4,279</b>	<b>3,762</b>	<b>3</b>	<b>3,765</b>
<b>Output Class 3:</b>						
<b>Vocational Education and Training</b>						
Output 3.1: Planning and Coordination of Vocational and Education Training Services	37,528	5,234	42,762	37,208	5,284	42,492
<b>Total</b>	<b>37,528</b>	<b>5,234</b>	<b>42,762</b>	<b>37,208</b>	<b>5,284</b>	<b>42,492</b>

## Changes to Financial Statements

The following tables show the total budget variation for the Education and Training Directorate associated with the *Appropriation Bill 2013-2014 (No. 2)*, signed instruments under the *Financial Management Act 1996* and the impact of capital works re-profiling.

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow on effect of the 2012-13 financial statements and the impact of the *Appropriation Act 2013-2014 (No. 2)*. The estimated outcome and forward estimates reflect these movements in addition to revised estimates of the 2013-14 Budget Review.

### Education and Training Directorate Variation to the Operating Statement

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Revenue</b>					
Government Payment for Outputs	10,491	10,491	-918	-1,568	-1,550
Interest	0	-100	-100	-100	-100
<b>Total Revenue</b>	<b>10,491</b>	<b>10,391</b>	<b>-1,018</b>	<b>-1,668</b>	<b>-1,650</b>
<b>Expenses</b>					
Employee Expenses	961	1,461	160	-271	-253
Superannuation Expenses	105	105	-52	-113	-110
Supplies and Services	4,363	3,763	-545	-691	-691
Depreciation and Amortisation	-599	-599	-165	453	839
Grants and Purchased Services	5,062	5,062	-581	-593	-596
<b>Total Ordinary Expenses</b>	<b>9,892</b>	<b>9,792</b>	<b>-1,183</b>	<b>-1,215</b>	<b>-811</b>
<b>Operating Result</b>	<b>599</b>	<b>599</b>	<b>165</b>	<b>-453</b>	<b>-839</b>
<b>Total Comprehensive Income</b>	<b>599</b>	<b>599</b>	<b>165</b>	<b>-453</b>	<b>-839</b>

**Education and Training Directorate  
Variation to the Balance Sheet**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	0	9,942	6,320	6,320	6,320
Receivables	0	131	131	131	131
Investments	0	1	1	1	1
Other Current Assets	0	-550	-550	-550	-550
<b>Total Current Assets</b>	<b>0</b>	<b>9,524</b>	<b>5,902</b>	<b>5,902</b>	<b>5,902</b>
<b>Non Current Assets</b>					
Investments	0	-1	-1	-1	-1
Property, Plant and Equipment	4,248	-10,334	2,537	6,369	50,451
Intangibles	0	773	268	16	-237
Capital Works in Progress	8,939	8,610	43,008	49,889	929
<b>Total Non Current Assets</b>	<b>13,187</b>	<b>-952</b>	<b>45,812</b>	<b>56,273</b>	<b>51,142</b>
<b>TOTAL ASSETS</b>	<b>13,187</b>	<b>8,572</b>	<b>51,714</b>	<b>62,175</b>	<b>57,044</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	-1,385	-4,578	-4,578	-4,578	-4,578
Finance Leases	0	-6	-6	-6	-6
Employee Benefits	0	1,432	1,432	1,432	1,432
Other Liabilities	0	318	318	318	318
<b>Total Current Liabilities</b>	<b>-1,385</b>	<b>-2,834</b>	<b>-2,834</b>	<b>-2,834</b>	<b>-2,834</b>
<b>Non Current Liabilities</b>					
Interest Bearing Liabilities	0	73	73	73	73
Finance Leases	0	7	7	7	7
Employee Benefits	0	695	695	695	695
Other	0	-58	-58	-58	-58
<b>Total Non Current Liabilities</b>	<b>0</b>	<b>717</b>	<b>717</b>	<b>717</b>	<b>717</b>
<b>TOTAL LIABILITIES</b>	<b>-1,385</b>	<b>-2,117</b>	<b>-2,117</b>	<b>-2,117</b>	<b>-2,117</b>
<b>NET ASSETS</b>	<b>14,572</b>	<b>10,689</b>	<b>53,831</b>	<b>64,292</b>	<b>59,161</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	14,572	10,287	53,429	63,890	58,759
Reserves	0	402	402	402	402
<b>TOTAL FUNDS EMPLOYED</b>	<b>14,572</b>	<b>10,689</b>	<b>53,831</b>	<b>64,292</b>	<b>59,161</b>

**Education and Training Directorate**  
**Variation to the Statement of Changes in Equity**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	-4,285	10,287	53,429	63,890
Opening Asset Revaluation Reserve	0	402	402	402	402
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>-3,883</b>	<b>10,689</b>	<b>53,831</b>	<b>64,292</b>
<b>Comprehensive Income</b>					
Operating Result	599	599	165	-453	-839
<b>Total Comprehensive Income</b>	<b>599</b>	<b>599</b>	<b>165</b>	<b>-453</b>	<b>-839</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
Capital Injections	13,973	13,973	42,977	10,914	-4,292
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>13,973</b>	<b>13,973</b>	<b>42,977</b>	<b>10,914</b>	<b>-4,292</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	14,572	10,287	53,429	63,890	58,759
Closing Asset Revaluation Reserve	0	402	402	402	402
<b>Balance at the End of the Reporting Period</b>	<b>14,572</b>	<b>10,689</b>	<b>53,831</b>	<b>64,292</b>	<b>59,161</b>



**Education and Training Directorate  
Variation to the Cash Flow Statement**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for Outputs	10,491	10,491	-918	-1,568	-1,550
Interest Received	0	-100	-100	-100	-100
<b>Operating Receipts</b>	<b>10,491</b>	<b>10,391</b>	<b>-1,018</b>	<b>-1,668</b>	<b>-1,650</b>
<b>Payments</b>					
Related to Employees	961	1,461	160	-271	-253
Related to Superannuation	105	105	-52	-113	-110
Related to Supplies and Services	4,363	3,763	-545	-691	-691
Grants and Purchased Services	5,062	5,062	-581	-593	-596
<b>Operating Payments</b>	<b>10,491</b>	<b>10,391</b>	<b>-1,018</b>	<b>-1,668</b>	<b>-1,650</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>Payments</b>					
Purchase of Property, Plant and Equipment and Capital Works	13,973	17,473	46,599	10,914	-4,292
<b>Investing Payments</b>	<b>13,973</b>	<b>17,473</b>	<b>46,599</b>	<b>10,914</b>	<b>-4,292</b>
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-13,973</b>	<b>-17,473</b>	<b>-46,599</b>	<b>-10,914</b>	<b>4,292</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
<b>Receipts</b>					
Capital Injection from Government	13,973	13,973	42,977	10,914	-4,292
<b>Financing Receipts</b>	<b>13,973</b>	<b>13,973</b>	<b>42,977</b>	<b>10,914</b>	<b>-4,292</b>
<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>13,973</b>	<b>13,973</b>	<b>42,977</b>	<b>10,914</b>	<b>-4,292</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>-3,500</b>	<b>-3,622</b>	<b>0</b>	<b>0</b>
<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>13,442</b>	<b>9,942</b>	<b>6,320</b>	<b>6,320</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>9,942</b>	<b>6,320</b>	<b>6,320</b>	<b>6,320</b>

**Education and Training Directorate**  
**Revised Operating Statement**

<b>2013-14 Budget</b>		<b>2013-14 Revised Budget</b>	<b>2013-14 Estimated Outcome</b>	<b>2014-15 Estimate</b>	<b>2015-16 Estimate</b>	<b>2016-17 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
	<b>Revenue</b>					
589,429	Government Payment for Outputs	599,920	599,920	583,669	596,052	616,639
15,528	User Charges - Non ACT Government	15,528	15,528	15,928	16,328	16,728
415	User Charges - ACT Government	415	415	425	436	436
1,350	Interest	1,350	1,250	1,250	1,250	1,250
118	Distribution from Investments with the Territory Banking Account	118	118	118	118	118
20,033	Other Revenue	20,033	20,033	20,011	20,013	20,015
385	Resources Received Free of Charge	385	385	385	385	385
<b>627,258</b>	<b>Total Revenue</b>	<b>637,749</b>	<b>637,649</b>	<b>621,786</b>	<b>634,582</b>	<b>655,571</b>
	<b>Expenses</b>					
406,210	Employee Expenses	407,171	407,671	412,631	423,021	439,192
60,219	Superannuation Expenses	60,324	60,324	58,947	61,015	62,864
69,324	Supplies and Services	73,687	73,087	64,388	63,263	63,509
68,589	Depreciation and Amortisation	67,990	67,990	71,825	73,025	73,891
12	Borrowing Costs	12	12	12	12	12
30,949	Grants and Purchased Services	36,011	36,011	24,163	24,372	26,366
62,959	Other Expenses	62,959	62,959	63,787	64,421	65,150
<b>698,262</b>	<b>Total Ordinary Expenses</b>	<b>708,154</b>	<b>708,054</b>	<b>695,753</b>	<b>709,129</b>	<b>730,984</b>
<b>-71,004</b>	<b>Operating Result</b>	<b>-70,405</b>	<b>-70,405</b>	<b>-73,967</b>	<b>-74,547</b>	<b>-75,413</b>
<b>-71,004</b>	<b>Total Comprehensive Income</b>	<b>-70,405</b>	<b>-70,405</b>	<b>-73,967</b>	<b>-74,547</b>	<b>-75,413</b>

**Education and Training Directorate**  
**Revised Balance Sheet**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>						
<b>Current Assets</b>						
50,967	Cash and Cash Equivalents	50,967	60,909	57,758	58,229	58,700
4,603	Receivables	4,603	4,734	4,732	4,730	4,728
259	Investments	259	260	260	260	260
2,648	Other Current Assets	2,648	2,098	2,098	2,098	2,098
<b>58,477</b>	<b>Total Current Assets</b>	<b>58,477</b>	<b>68,001</b>	<b>64,848</b>	<b>65,317</b>	<b>65,786</b>
<b>Non Current Assets</b>						
1,832	Investments	1,832	1,831	1,831	1,831	1,831
2,005,239	Property, Plant and Equipment	2,009,487	1,994,905	1,973,597	1,927,226	1,918,846
123	Intangibles	123	896	391	139	-114
10,350	Capital Works in Progress	19,289	18,960	45,358	50,439	1,479
<b>2,017,544</b>	<b>Total Non Current Assets</b>	<b>2,030,731</b>	<b>2,016,592</b>	<b>2,021,177</b>	<b>1,979,635</b>	<b>1,922,042</b>
<b>2,076,021</b>	<b>TOTAL ASSETS</b>	<b>2,089,208</b>	<b>2,084,593</b>	<b>2,086,025</b>	<b>2,044,952</b>	<b>1,987,828</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
8,637	Payables	7,252	4,059	4,059	4,059	4,059
50	Finance Leases	50	44	44	44	44
118,726	Employee Benefits	118,726	120,158	123,596	126,419	129,242
3,853	Other Liabilities	3,853	4,171	4,171	4,171	4,171
<b>131,266</b>	<b>Total Current Liabilities</b>	<b>129,881</b>	<b>128,432</b>	<b>131,870</b>	<b>134,693</b>	<b>137,516</b>
<b>Non Current Liabilities</b>						
0	Interest-Bearing Liabilities	0	73	73	73	73
5	Finance Leases	5	12	11	10	9
11,742	Employee Benefits	11,742	12,437	12,728	13,015	13,303
58	Other	58	-	-	-	-
<b>11,805</b>	<b>Total Non Current Liabilities</b>	<b>11,805</b>	<b>12,522</b>	<b>12,812</b>	<b>13,098</b>	<b>13,385</b>
<b>143,071</b>	<b>TOTAL LIABILITIES</b>	<b>141,686</b>	<b>140,954</b>	<b>144,682</b>	<b>147,791</b>	<b>150,901</b>
<b>1,932,950</b>	<b>NET ASSETS</b>	<b>1,947,522</b>	<b>1,943,639</b>	<b>1,941,343</b>	<b>1,897,161</b>	<b>1,836,927</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
920,747	Accumulated Funds	935,319	931,034	928,738	884,556	824,322
1,012,203	Reserves	1,012,203	1,012,605	1,012,605	1,012,605	1,012,605
<b>1,932,950</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>1,947,522</b>	<b>1,943,639</b>	<b>1,941,343</b>	<b>1,897,161</b>	<b>1,836,927</b>

**Education and Training Directorate**  
**Revised Statement of Changes in Equity**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
	<b>Opening Equity</b>					
911,629	Opening Accumulated Funds	911,629	907,344	931,034	928,738	884,556
1,012,203	Opening Asset Revaluation Reserve	1,012,203	1,012,605	1,012,605	1,012,605	1,012,605
<b>1,923,832</b>	<b>Balance at the Start of the Reporting Period</b>	<b>1,923,832</b>	<b>1,919,949</b>	<b>1,943,639</b>	<b>1,941,343</b>	<b>1,897,161</b>
	<b>Comprehensive Income</b>					
-71,004	Operating Result for the Period	-70,405	-70,405	-73,967	-74,547	-75,413
<b>-71,004</b>	<b>Total Comprehensive Income</b>	<b>-70,405</b>	<b>-70,405</b>	<b>-73,967</b>	<b>-74,547</b>	<b>-75,413</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
80,122	Capital Injections	94,095	94,095	71,671	30,365	15,179
<b>80,122</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>94,095</b>	<b>94,095</b>	<b>71,671</b>	<b>30,365</b>	<b>15,179</b>
	<b>Closing Equity</b>					
920,747	Closing Accumulated Funds	935,319	931,034	928,738	884,556	824,322
1,012,203	Closing Asset Revaluation Reserve	1,012,203	1,012,605	1,012,605	1,012,605	1,012,605
<b>1,932,950</b>	<b>Balance at the End of the Reporting Period</b>	<b>1,947,522</b>	<b>1,943,639</b>	<b>1,941,343</b>	<b>1,897,161</b>	<b>1,836,927</b>

**Education and Training Directorate**  
**Revised Cash Flow Statement**

2013-14 Budget	2013-14 Revised Budget	2013-14 Estimate Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
589,429	599,920	599,920	583,670	596,052	616,639
15,943	15,943	15,943	16,353	16,764	17,164
1,350	1,350	1,250	1,250	1,250	1,250
118	118	118	118	118	118
39,340	39,340	39,340	35,187	34,413	34,415
<b>646,180</b>	<b>656,671</b>	<b>656,571</b>	<b>636,578</b>	<b>648,597</b>	<b>669,586</b>
<b>Operating Receipts</b>					
<b>Payments</b>					
402,206	403,167	403,667	408,900	419,910	436,080
60,221	60,326	60,326	58,949	61,017	62,867
68,592	72,955	72,355	63,657	62,531	62,777
12	12	12	12	12	12
30,949	36,011	36,011	24,163	24,372	26,366
82,464	82,464	82,464	79,161	79,019	79,748
<b>644,444</b>	<b>654,935</b>	<b>654,835</b>	<b>634,842</b>	<b>646,861</b>	<b>667,850</b>
<b>1,736</b>	<b>1,736</b>	<b>1,736</b>	<b>1,736</b>	<b>1,736</b>	<b>1,736</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>					
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>Payments</b>					
81,337	95,310	98,810	76,508	31,579	16,395
<b>81,337</b>	<b>95,310</b>	<b>98,810</b>	<b>76,508</b>	<b>31,579</b>	<b>16,395</b>
<b>-81,337</b>	<b>-95,310</b>	<b>-98,810</b>	<b>-76,508</b>	<b>-31,579</b>	<b>-16,395</b>
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>					
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
<b>Receipts</b>					
80,122	94,095	94,095	71,671	30,364	15,180
<b>80,122</b>	<b>94,095</b>	<b>94,095</b>	<b>71,671</b>	<b>30,364</b>	<b>15,180</b>
<b>Financing Receipts</b>					
<b>Payments</b>					
50	50	50	50	50	50
<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>80,072</b>	<b>94,045</b>	<b>94,045</b>	<b>71,621</b>	<b>30,314</b>	<b>15,130</b>
<b>Net Cash Inflow / (Outflow) from Financing Activities</b>					
<b>471</b>	<b>471</b>	<b>-3,029</b>	<b>-3,151</b>	<b>471</b>	<b>471</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>					
<b>50,496</b>	<b>50,496</b>	<b>63,938</b>	<b>60,909</b>	<b>57,758</b>	<b>58,229</b>
<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>					
<b>50,967</b>	<b>50,967</b>	<b>60,909</b>	<b>57,758</b>	<b>58,229</b>	<b>58,700</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>					

**Education and Training Directorate**  
**Variation to the Statement of Income and Expenses on Behalf of the Territory**

	2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>					
Payment for Expenses on behalf of Territory	466	466	-1,119	-2,042	-3,541
<b>Total Revenue</b>	<b>466</b>	<b>466</b>	<b>-1,119</b>	<b>-2,042</b>	<b>-3,541</b>
<b>Expenses</b>					
Grants and Purchased Services	466	466	-1,119	-2,042	-3,541
<b>Total Ordinary Expenses</b>	<b>466</b>	<b>466</b>	<b>-1,119</b>	<b>-2,042</b>	<b>-3,541</b>
<b>Operating Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Comprehensive Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Education and Training Directorate**  
**Variation to the Statement of Assets and Liabilities on Behalf of the Territory**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	0	211	211	211	211
Receivables	0	-23	-23	-23	-23
<b>Total Current Assets</b>	<b>0</b>	<b>188</b>	<b>188</b>	<b>188</b>	<b>188</b>
<b>TOTAL ASSETS</b>	<b>0</b>	<b>188</b>	<b>188</b>	<b>188</b>	<b>188</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Other Liabilities	0	188	188	188	188
<b>Total Current Liabilities</b>	<b>0</b>	<b>188</b>	<b>188</b>	<b>188</b>	<b>188</b>
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>188</b>	<b>188</b>	<b>188</b>	<b>188</b>
<b>NET ASSETS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUNDS EMPLOYED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Education and Training Directorate**  
**Variation to the Cash Flow Statement on Behalf of the Territory**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for EBT	472	472	-1,231	-2,246	-3,895
Other Receipts	40	40	0	0	0
<b>Operating Receipts</b>	<b>512</b>	<b>512</b>	<b>-1,231</b>	<b>-2,246</b>	<b>-3,895</b>
<b>Payments</b>					
Grants and Purchased Services	472	472	-1,231	-2,246	-3,895
Other Payments	40	40	0	0	0
<b>Operating Payments</b>	<b>512</b>	<b>512</b>	<b>-1,231</b>	<b>-2,246</b>	<b>-3,895</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>211</b>	<b>211</b>	<b>211</b>	<b>211</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>211</b>	<b>211</b>	<b>211</b>	<b>211</b>



**Education and Training Directorate**  
**Revised Statement of Income and Expenses on Behalf of the Territory**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimate Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Revenue</b>					
222,146	Payment for Expenses on behalf of Territory	222,612	222,612	229,555	242,852	257,395
<b>222,146</b>	<b>Total Revenue</b>	<b>222,612</b>	<b>222,612</b>	<b>229,555</b>	<b>242,852</b>	<b>257,395</b>
	<b>Expenses</b>					
222,146	Grants and Purchased Services	222,612	222,612	229,555	242,852	257,395
<b>222,146</b>	<b>Total Ordinary Expenses</b>	<b>222,612</b>	<b>222,612</b>	<b>229,555</b>	<b>242,852</b>	<b>257,395</b>
<b>0</b>	<b>Operating Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>Total Comprehensive Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Education and Training Directorate**  
**Revised Statement of Assets and Liabilities on Behalf of the Territory**

Budget	Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
50 Cash and Cash Equivalents	50	261	261	261	261
23 Receivables	23	0	0	0	0
<b>73 Total Current Assets</b>	<b>73</b>	<b>261</b>	<b>261</b>	<b>261</b>	<b>261</b>
<b>73 TOTAL ASSETS</b>	<b>73</b>	<b>261</b>	<b>261</b>	<b>261</b>	<b>261</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
73 Other Liabilities	73	261	261	261	261
<b>73 Total Current Liabilities</b>	<b>73</b>	<b>261</b>	<b>261</b>	<b>261</b>	<b>261</b>
<b>73 TOTAL LIABILITIES</b>	<b>73</b>	<b>261</b>	<b>261</b>	<b>261</b>	<b>261</b>
<b>0 NET ASSETS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0 TOTAL FUNDS EMPLOYED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Education and Training Directorate**  
**Revised Cash Flow Statement on Behalf of the Territory**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
238,609	Cash from Government for EBT	239,081	239,081	246,688	261,011	276,719
5,588	Other Receipts	5,628	5,628	5,652	5,944	6,226
<b>244,197</b>	<b>Operating Receipts</b>	<b>244,709</b>	<b>244,709</b>	<b>252,340</b>	<b>266,955</b>	<b>282,945</b>
<b>Payments</b>						
238,609	Grants and Purchased Services	239,081	239,081	246,688	261,011	276,719
5,588	Other Payments	5,628	5,628	5,652	5,944	6,226
<b>244,197</b>	<b>Operating Payments</b>	<b>244,709</b>	<b>244,709</b>	<b>252,340</b>	<b>266,955</b>	<b>282,945</b>
<b>0</b>	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>50</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>50</b>	<b>261</b>	<b>261</b>	<b>261</b>	<b>261</b>
<b>50</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>50</b>	<b>261</b>	<b>261</b>	<b>261</b>	<b>261</b>

**Public School Education**  
**Revised Operating Statement**

<b>2013-14 Budget</b>		<b>2013-14 Revised Budget</b>	<b>2013-14 Estimated outcome</b>	<b>2014-15 Estimate</b>	<b>2015-16 Estimate</b>	<b>2016-17 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
	<b>Revenue</b>					
548,459	Government Payment for Outputs	553,663	553,663	550,525	562,780	580,518
15,519	User Charges - Non ACT Government	15,519	15,519	15,919	16,319	16,719
414	User Charges - ACT Government	414	414	424	435	435
1,350	Interest	1,350	1,250	1,250	1,250	1,250
115	Distribution from Investments with the Territory Banking Account	115	115	115	115	115
19,644	Other Revenue	19,644	19,644	19,622	19,624	19,626
384	Resources Received Free of Charge	384	384	384	384	384
<b>585,885</b>	<b>Total Revenue</b>	<b>591,089</b>	<b>590,989</b>	<b>588,239</b>	<b>600,907</b>	<b>619,047</b>
	<b>Expenses</b>					
398,585	Employee Expenses	399,236	399,736	405,653	416,093	431,720
59,082	Superannuation Expenses	59,152	59,152	57,929	60,002	61,789
65,129	Supplies and Services	68,627	68,027	61,748	60,630	60,600
68,236	Depreciation and Amortisation	67,698	67,698	71,280	72,480	73,346
12	Borrowing Costs	12	12	12	12	12
2,560	Grants and Purchased Services	3,545	3,545	1,292	1,312	1,341
62,843	Other Expenses	62,843	62,843	63,672	64,305	65,032
<b>656,447</b>	<b>Total Ordinary Expenses</b>	<b>661,113</b>	<b>661,013</b>	<b>661,586</b>	<b>674,834</b>	<b>693,840</b>
<b>-70,562</b>	<b>Operating Result</b>	<b>-70,024</b>	<b>-70,024</b>	<b>-73,347</b>	<b>-73,927</b>	<b>-74,793</b>

**Non Government Education  
Revised Operating Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Revenue</b>					
3,762	Government Payment for Outputs	3,765	3,765	2,373	2,411	2,462
9	User Charges - Non ACT Government	9	9	9	9	9
1	Distribution from Investments with the Territory Banking Account	1	1	1	1	1
360	Other Revenue	360	360	360	360	360
<b>4,132</b>	<b>Total Revenue</b>	<b>4,135</b>	<b>4,135</b>	<b>2,743</b>	<b>2,781</b>	<b>2,832</b>
	<b>Expenses</b>					
1,632	Employee Expenses	1,635	1,635	1,434	1,452	1,474
253	Superannuation Expenses	253	253	234	238	244
2,245	Supplies and Services	2,245	2,245	1,069	1,085	1,108
154	Depreciation and Amortisation	143	143	183	183	183
3	Other Expenses	3	3	3	3	3
<b>4,287</b>	<b>Total Ordinary Expenses</b>	<b>4,279</b>	<b>4,279</b>	<b>2,923</b>	<b>2,961</b>	<b>3,012</b>
<b>-155</b>	<b>Operating Result</b>	<b>-144</b>	<b>-144</b>	<b>-180</b>	<b>-180</b>	<b>-180</b>

**Vocational Education and Training  
Revised Operating Statement**

<b>2013-14 Budget</b>		<b>2013-14 Revised Budget</b>	<b>2013-14 Estimated outcome</b>	<b>2014-15 Estimate</b>	<b>2015-16 Estimate</b>	<b>2016-17 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
	<b>Revenue</b>					
37,208	Government Payment for Outputs	42,492	42,492	30,771	30,861	33,659
1	User Charges - ACT Government	1	1	1	1	1
2	Distribution from Investments with the Territory Banking Account	2	2	2	2	2
29	Other Revenue	29	29	29	29	29
1	Resources Received Free of Charge	1	1	1	1	1
<b>37,241</b>	<b>Total Revenue</b>	<b>42,525</b>	<b>42,525</b>	<b>30,804</b>	<b>30,894</b>	<b>33,692</b>
	<b>Expenses</b>					
5,993	Employee Expenses	6,300	6,300	5,544	5,476	5,998
884	Superannuation Expenses	919	919	784	775	831
1,950	Supplies and Services	2,815	2,815	1,571	1,548	1,801
199	Depreciation and Amortisation	149	149	362	362	362
28,389	Grants and Purchased Services	32,466	32,466	22,871	23,060	25,025
113	Other Expenses	113	113	112	113	115
<b>37,528</b>	<b>Total Ordinary Expenses</b>	<b>42,762</b>	<b>42,762</b>	<b>31,244</b>	<b>31,334</b>	<b>34,132</b>
<b>-287</b>	<b>Operating Result</b>	<b>-237</b>	<b>-237</b>	<b>-440</b>	<b>-440</b>	<b>-440</b>

### 3.12 COMMUNITY SERVICES DIRECTORATE

#### Changes to Appropriation

##### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Government Payment for Outputs</b>				
<b>2013-14 Budget</b>	<b>241,428</b>	<b>235,928</b>	<b>225,026</b>	<b>229,210</b>
<b>2nd Appropriation</b>				
Revised Wage Parameters	1,310	1,781	2,855	4,338
<b>FMA Section 16B Rollovers from 2012-13</b>				
National Disability Services SPP	84	-	-	-
<b>Policy Adjustments</b>				
General Savings	-	(1,406)	(2,355)	(2,368)
<b>Technical Adjustments</b>				
Revised Indexation Parameters	-	(68)	(69)	(71)
Revised Indexation Parameters - Community Sector Funding	-	(238)	(305)	(376)
Commonwealth Grants - National Disability Services SPP	(72)	(357)	(624)	(903)
Commonwealth Grants - Pay Equity for SACS	274	(11)	(17)	-
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>243,024</b>	<b>235,629</b>	<b>224,511</b>	<b>229,830</b>

##### Changes to Appropriation - Territorial

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Payment for Expenses on Behalf of Territory</b>				
<b>2013-14 Budget</b>	<b>42,849</b>	<b>44,999</b>	<b>46,203</b>	<b>47,447</b>
<b>2nd Appropriation</b>				
ACT Concessions Program Funding	7,478	-	-	-
Transfer from TAMS - Transport for Canberra Gold Card Funding	150	150	160	160
<b>FMA Section 16B Rollovers from 2012-13</b>				
Certain Concessions for Pensioners and Senior Card Holders NP	494	-	-	-
National Reciprocal Transport Concessions NP	14			
<b>Technical Adjustments</b>				
Revised Indexation Parameters	-	(49)	(50)	(52)
Commonwealth Grants - Certain Concessions	600	(8)	(17)	(21)
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>51,585</b>	<b>45,092</b>	<b>46,296</b>	<b>47,534</b>

## Changes to Appropriation - Continued

### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Capital Injections</b>				
<b>2013-14 Budget</b>	<b>14,026</b>	<b>2,690</b>	<b>2,194</b>	<b>2,251</b>
<b>FMA Section 16B Rollovers from 2012-13</b>				
Capital Upgrades Program - Community and Youth Facilities	986	-	-	-
Upgrade of Community Facilities and Childcare Centre Improvements	264	-	-	-
Tuggeranong Arts Centre Improvements	217	-	-	-
Belconnen Arts Centre Stage 2 (Feasibility and Forward Design)	197	-	-	-
Tuggeranong Arts Centre Improvements (Design)	125	-	-	-
Glassworks and other Arts Facilities — Fire Systems Improvements	71	-	-	-
Regional Community Facilities Car Parks and Building Facades	63	-	-	-
Woden/Weston Creek Community Hub (Feasibility and Forward Design)	45	-	-	-
Capital Upgrades Program - Arts Facilities	26	-	-	-
Bimberi Security Upgrade	13	-	-	-
Public Arts Scheme	8	-	-	-
Tuggeranong 55 Plus Club	5	-	-	-
Aboriginal and Torres Strait Islander Early Childhood Development - Third Child and Family Centre National Partnership	4	-	-	-
Strathnairn Homestead Kitchen, Toilet and Veranda Improvement	4	-	-	-
Holt Preschool Refurbishment	1	-	-	-
<b>Technical Adjustments</b>				
Revised Funding Profile - Ainslie Music Hub	(1,250)	1,250	-	-
Revised Funding Profile - Gorman House Multi-Art Hub	(350)	350	-	-
Revised Funding Profile - Woden/Weston Creek Community Hub (Feasibility and Forward Design)	(250)	250	-	-
Revised Funding Profile - Replacement of Canberra Seniors Centre (Design)	(350)	350	-	-
Treasurer's Advance - Boundless National Playground	1,500	-	-	-
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>15,355</b>	<b>4,890</b>	<b>2,194</b>	<b>2,251</b>

### Initiative Descriptions

#### ACT Concessions Program Funding

This initiative provides additional funding for the Program to meet the increase in eligible recipients and in the volume of claims, and the impact of increases in the cost of providing essential services.



## Revised Output Classes

	Total Cost			Government Payment for Outputs		
	2013-14		2013-14	2013-14		2013-14
	Original Budget \$'000	Variation \$'000	Revised Budget \$'000	Original Budget \$'000	Variation \$'000	Revised Budget \$'000
<b>Output Class 1:</b>						
<b>Disability and Therapy Services</b>						
Output 1.1: Disability Services and Policy	98,024	904	98,928	96,167	734	96,901
Output 1.2: Therapy Services	12,539	194	12,733	12,270	141	12,411
<b>Total</b>	<b>110,563</b>	<b>1,098</b>	<b>111,661</b>	<b>108,437</b>	<b>875</b>	<b>109,312</b>
<b>Output Class 2:</b>						
<b>Early Intervention Services</b>						
Output 2.1: Early Intervention	25,455	170	25,625	23,834	129	23,963
<b>Total</b>	<b>25,455</b>	<b>170</b>	<b>25,625</b>	<b>23,834</b>	<b>129</b>	<b>23,963</b>
<b>Output Class 3:</b>						
<b>Community Participation</b>						
Output 3.1: Community Relations	23,370	47	23,417	19,237	122	19,359
Output 3.2: Arts Engagement	12,708	36	12,744	11,234	43	11,277
<b>Total</b>	<b>36,078</b>	<b>83</b>	<b>36,161</b>	<b>30,471</b>	<b>165</b>	<b>30,636</b>
<b>Output Class 4:</b>						
<b>Children, Youth and Family Services</b>						
Output 4.1: Youth Services	25,576	296	25,872	23,720	182	23,902
Output 4.2: Care and Protection Services	55,716	400	56,116	54,966	245	55,211
<b>Total</b>	<b>81,292</b>	<b>696</b>	<b>81,988</b>	<b>78,686</b>	<b>427</b>	<b>79,113</b>

## Changes to Financial Statements

The following tables show the total budget variation for the Community Services Directorate associated with the *Appropriation Bill 2013-2014 (No. 2)*, signed instruments under the *Financial Management Act 1996* and the impact of capital works re-profiling.

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow on effect of the 2012-13 financial statements and the impact of the *Appropriation Act 2013-2014 (No. 2)*. The estimated outcome and forward estimates reflect these movements in addition to revised estimates of the 2013-14 Budget Review.

### Community Services Directorate Variation to the Operating Statement

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Revenue</b>					
Government Payment for Outputs	1,596	1,596	-299	-515	620
<b>Total Revenue</b>	<b>1,596</b>	<b>1,596</b>	<b>-299</b>	<b>-515</b>	<b>620</b>
<b>Expenses</b>					
Employee Expenses	1,642	1,642	1,131	1,630	2,530
Superannuation Expenses	161	161	142	217	400
Supplies and Services	0	0	-214	-235	-236
Depreciation and Amortisation	-42	-42	0	0	0
Grants and Purchased Services	286	286	-1,010	-1,642	-1,989
<b>Total Ordinary Expenses</b>	<b>2,047</b>	<b>2,047</b>	<b>49</b>	<b>-30</b>	<b>705</b>
<b>Operating Result</b>	<b>-451</b>	<b>-451</b>	<b>-348</b>	<b>-485</b>	<b>-85</b>
<b>Total Comprehensive Income</b>	<b>-451</b>	<b>-451</b>	<b>-348</b>	<b>-485</b>	<b>-85</b>

**Community Services Directorate  
Variation to the Balance Sheet**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	0	826	826	826	826
Receivables	0	600	600	600	600
Assets Held for Sale	0	-199	-199	-199	-199
Other Current Assets	0	-41	-41	-41	-41
<b>Total Current Assets</b>	<b>0</b>	<b>1,186</b>	<b>1,186</b>	<b>1,186</b>	<b>1,186</b>
<b>Non Current Assets</b>					
Receivables	1,500	1,506	1,506	1,506	1,506
Property, Plant and Equipment	2,071	6,350	6,350	6,350	6,350
Intangibles	0	297	297	297	297
Capital Works in Progress	-2,200	-4,242	-2,042	-2,042	-2,042
<b>Total Non Current Assets</b>	<b>1,371</b>	<b>3,911</b>	<b>6,111</b>	<b>6,111</b>	<b>6,111</b>
<b>TOTAL ASSETS</b>	<b>1,371</b>	<b>5,097</b>	<b>7,297</b>	<b>7,297</b>	<b>7,297</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	0	3,054	3,054	3,054	3,054
Interest-Bearing Liabilities	0	12	12	12	12
Finance Leases	0	143	143	143	143
Employee Benefits	462	728	1,062	1,512	1,550
Other Provisions	0	-272	-272	-272	-272
Other Liabilities	0	391	391	391	391
<b>Total Current Liabilities</b>	<b>462</b>	<b>4,056</b>	<b>4,390</b>	<b>4,840</b>	<b>4,878</b>
<b>Non Current Liabilities</b>					
Interest Bearing Liabilities	0	-264	-264	-264	-264
Finance Leases	0	331	331	331	331
Employee Benefits	31	2	16	51	98
Other	0	321	321	321	321
<b>Total Non Current Liabilities</b>	<b>31</b>	<b>390</b>	<b>404</b>	<b>439</b>	<b>486</b>
<b>TOTAL LIABILITIES</b>	<b>493</b>	<b>4,446</b>	<b>4,794</b>	<b>5,279</b>	<b>5,364</b>
<b>NET ASSETS</b>	<b>878</b>	<b>651</b>	<b>2,503</b>	<b>2,018</b>	<b>1,933</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	878	6,898	8,750	8,265	8,180
Reserves	0	-6,247	-6,247	-6,247	-6,247
<b>TOTAL FUNDS EMPLOYED</b>	<b>878</b>	<b>651</b>	<b>2,503</b>	<b>2,018</b>	<b>1,933</b>

**Community Services Directorate**  
**Variation to the Statement of Changes in Equity**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	6,020	6,898	8,750	8,265
Opening Asset Revaluation Reserve	0	-6,247	-6,247	-6,247	-6,247
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>-227</b>	<b>651</b>	<b>2,503</b>	<b>2,018</b>
<b>Comprehensive Income</b>					
Operating Result for the Period	-451	-451	-348	-485	-85
<b>Total Comprehensive Income</b>	<b>-451</b>	<b>-451</b>	<b>-348</b>	<b>-485</b>	<b>-85</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
Capital Injections	1,329	1,329	2,200	0	0
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>1,329</b>	<b>1,329</b>	<b>2,200</b>	<b>0</b>	<b>0</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	878	6,898	8,750	8,265	8,180
Closing Asset Revaluation Reserve	0	-6,247	-6,247	-6,247	-6,247
<b>Balance at the End of the Reporting Period</b>	<b>878</b>	<b>651</b>	<b>2,503</b>	<b>2,018</b>	<b>1,933</b>

**Community Services Directorate  
Variation to the Cash Flow Statement**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for Outputs	1,596	1,596	-299	-515	620
Other Receipts	191	191	118	-181	-216
<b>Operating Receipts</b>	<b>1,787</b>	<b>1,787</b>	<b>-181</b>	<b>-696</b>	<b>404</b>
<b>Payments</b>					
Related to Employees	1,149	1,149	783	1,145	2,445
Related to Superannuation	161	161	142	217	400
Related to Supplies and Services	-	-	-214	-235	-236
Grants and Purchased Services	286	286	-1,010	-1,642	-1,989
Other Payments	191	191	118	-181	-216
<b>Operating Payments</b>	<b>1,787</b>	<b>1,787</b>	<b>-181</b>	<b>-696</b>	<b>404</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>Payments</b>					
Purchase of Property, Plant and Equipment and Capital Works	-171	-171	2,200	0	0
Issue of Loan	1,500	1,500	0	0	0
<b>Investing Payments</b>	<b>1,329</b>	<b>1,329</b>	<b>2,200</b>	<b>0</b>	<b>0</b>
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-1,329</b>	<b>-1,329</b>	<b>-2,200</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
<b>Receipts</b>					
Capital Injection from Government	1,329	1,329	2,200	0	0
<b>Financing Receipts</b>	<b>1,329</b>	<b>1,329</b>	<b>2,200</b>	<b>0</b>	<b>0</b>
<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>1,329</b>	<b>1,329</b>	<b>2,200</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>826</b>	<b>826</b>	<b>826</b>	<b>826</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>826</b>	<b>826</b>	<b>826</b>	<b>826</b>

**Community Services Directorate  
Revised Operating Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>						
<b>Revenue</b>						
241,428	Government Payment for Outputs	243,024	243,024	235,629	224,511	229,830
2,846	User Charges - Non ACT Government	2,846	2,846	2,894	2,967	2,966
26	Interest	26	26	28	28	29
1,500	Other Revenue	1,500	1,500	1,035	1,126	1,124
460	Resources Received Free of Charge	460	460	460	460	460
<b>246,260</b>	<b>Total Revenue</b>	<b>247,856</b>	<b>247,856</b>	<b>240,046</b>	<b>229,092</b>	<b>234,409</b>
<b>Gains</b>						
1,236	Other Gains	1,236	1,236	1,264	1,620	1,620
<b>1,236</b>	<b>Total Gains</b>	<b>1,236</b>	<b>1,236</b>	<b>1,264</b>	<b>1,620</b>	<b>1,620</b>
<b>247,496</b>	<b>Total Income</b>	<b>249,092</b>	<b>249,092</b>	<b>241,310</b>	<b>230,712</b>	<b>236,029</b>
<b>Expenses</b>						
79,397	Employee Expenses	81,039	81,039	78,094	75,653	76,530
12,416	Superannuation Expenses	12,577	12,577	12,048	11,978	12,379
39,180	Supplies and Services	39,180	39,180	37,692	37,206	37,896
6,958	Depreciation and Amortisation	6,916	6,916	7,102	7,108	7,096
89	Borrowing Costs	89	89	91	91	91
115,270	Grants and Purchased Services	115,556	115,556	112,556	104,734	107,682
78	Other Expenses	78	78	80	83	83
<b>253,388</b>	<b>Total Ordinary Expenses</b>	<b>255,435</b>	<b>255,435</b>	<b>247,663</b>	<b>236,853</b>	<b>241,757</b>
<b>-5,892</b>	<b>Operating Result</b>	<b>-6,343</b>	<b>-6,343</b>	<b>-6,353</b>	<b>-6,141</b>	<b>-5,728</b>
<b>Other Comprehensive Income</b>						
<i>Items that will not be subsequently reclassified to Profit or Loss</i>						
5	Other Movements	5	5	729	889	889
49	Inc/Dec in Asset Revaluation Reserve Surpluses	0	49	56	66	66
<b>54</b>	<b>Total Other Comprehensive Income</b>	<b>5</b>	<b>54</b>	<b>785</b>	<b>955</b>	<b>955</b>
<b>-5,838</b>	<b>Total Comprehensive Income</b>	<b>-6,338</b>	<b>-6,289</b>	<b>-5,568</b>	<b>-5,186</b>	<b>-4,773</b>

**Community Services Directorate  
Revised Balance Sheet**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>						
<b>Current Assets</b>						
2,999	Cash and Cash Equivalents	2,999	3,825	3,825	3,825	3,825
2,149	Receivables	2,149	2,749	2,749	2,749	2,749
199	Assets Held for Sale	199	0	0	0	0
130	Capital Works in Progress	130	130	80	80	80
134	Other Current Assets	134	93	93	93	93
<b>5,611</b>	<b>Total Current Assets</b>	<b>5,611</b>	<b>6,797</b>	<b>6,747</b>	<b>6,747</b>	<b>6,747</b>
<b>Non Current Assets</b>						
884	Receivables	2,384	2,390	2,418	2,446	2,475
264,776	Property, Plant and Equipment	266,847	271,126	269,423	267,254	265,178
14	Intangibles	14	311	397	377	357
15,613	Capital Works in Progress	13,413	11,371	13,051	13,076	13,076
<b>281,287</b>	<b>Total Non Current Assets</b>	<b>282,658</b>	<b>285,198</b>	<b>285,289</b>	<b>283,153</b>	<b>281,086</b>
<b>286,898</b>	<b>TOTAL ASSETS</b>	<b>288,269</b>	<b>291,995</b>	<b>292,036</b>	<b>289,900</b>	<b>287,833</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
6,727	Payables	6,727	9,781	9,787	9,793	9,799
252	Interest-Bearing Liabilities	252	264	264	264	264
1,104	Finance Leases	1,104	1,247	1,269	1,291	1,313
22,886	Employee Benefits	23,348	23,614	24,690	25,881	26,660
308	Other Provisions	308	36	36	36	36
526	Other Liabilities	526	917	917	917	917
<b>31,803</b>	<b>Total Current Liabilities</b>	<b>32,265</b>	<b>35,859</b>	<b>36,963</b>	<b>38,182</b>	<b>38,989</b>
<b>Non Current Liabilities</b>						
671	Interest-Bearing Liabilities	671	407	407	407	407
1,057	Finance Leases	1,057	1,388	1,219	1,050	881
2,145	Employee Benefits	2,176	2,147	2,281	2,437	2,604
1,082	Other	1,082	1,403	1,403	1,403	1,403
<b>4,955</b>	<b>Total Non Current Liabilities</b>	<b>4,986</b>	<b>5,345</b>	<b>5,310</b>	<b>5,297</b>	<b>5,295</b>
<b>36,758</b>	<b>TOTAL LIABILITIES</b>	<b>37,251</b>	<b>41,204</b>	<b>42,273</b>	<b>43,479</b>	<b>44,284</b>
<b>250,140</b>	<b>NET ASSETS</b>	<b>251,018</b>	<b>250,791</b>	<b>249,763</b>	<b>246,421</b>	<b>243,549</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
187,006	Accumulated Funds	187,884	193,904	192,820	189,412	186,474
63,134	Reserves	63,134	56,887	56,943	57,009	57,075
<b>250,140</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>251,018</b>	<b>250,791</b>	<b>249,763</b>	<b>246,421</b>	<b>243,549</b>

**Community Services Directorate**  
**Revised Statement of Changes in Equity**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>Opening Equity</b>						
179,217	Opening Accumulated Funds	179,217	185,237	193,904	192,820	189,412
63,085	Opening Asset Revaluation Reserve	63,134	56,838	56,887	56,943	57,009
<b>242,302</b>	<b>Balance at the Start of the Reporting Period</b>	<b>242,351</b>	<b>242,075</b>	<b>250,791</b>	<b>249,763</b>	<b>246,421</b>
<b>Comprehensive Income</b>						
5	Other Movements	5	5	729	889	889
-5,892	Operating Result for the Period	-6,343	-6,343	-6,353	-6,141	-5,728
49	Inc/Dec in Asset Revaluation Reserve Surpluses	0	49	56	66	66
<b>-5,838</b>	<b>Total Comprehensive Income</b>	<b>-6,338</b>	<b>-6,289</b>	<b>-5,568</b>	<b>-5,186</b>	<b>-4,773</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>						
14,026	Capital Injections	15,355	15,355	4,890	2,194	2,251
-350	Capital Distributions to Government	-350	-350	-350	-350	-350
<b>13,676</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>15,005</b>	<b>15,005</b>	<b>4,540</b>	<b>1,844</b>	<b>1,901</b>
<b>Closing Equity</b>						
187,006	Closing Accumulated Funds	187,884	193,904	192,820	189,412	186,474
63,134	Closing Asset Revaluation Reserve	63,134	56,887	56,943	57,009	57,075
<b>250,140</b>	<b>Balance at the End of the Reporting Period</b>	<b>251,018</b>	<b>250,791</b>	<b>249,763</b>	<b>246,421</b>	<b>243,549</b>



**Community Services Directorate  
Revised Cash Flow Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
241,428	Cash from Government for Outputs	243,024	243,024	235,629	224,511	229,830
2,846	User Charges	2,846	2,846	2,894	2,967	2,966
17,119	Other Receipts	17,310	17,310	14,831	13,887	14,099
<b>261,393</b>	<b>Operating Receipts</b>	<b>263,180</b>	<b>263,180</b>	<b>253,354</b>	<b>241,365</b>	<b>246,895</b>
<b>Payments</b>						
78,506	Related to Employees	79,655	79,655	76,858	74,277	75,555
12,429	Related to Superannuation	12,590	12,590	12,061	11,992	12,392
38,736	Related to Supplies and Services	38,736	38,736	37,368	36,819	37,533
86	Borrowing Costs	86	86	86	86	86
114,843	Grants and Purchased Services	115,129	115,129	111,939	104,089	107,013
16,144	Other Payments	16,335	16,335	14,393	13,453	13,667
<b>260,744</b>	<b>Operating Payments</b>	<b>262,531</b>	<b>262,531</b>	<b>252,705</b>	<b>240,716</b>	<b>246,246</b>
<b>649</b>	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>649</b>	<b>649</b>	<b>649</b>	<b>649</b>	<b>649</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
14,003	Purchase of Property, Plant and Equipment and Capital Works	13,832	13,832	4,867	2,171	2,228
0	Issue of Loan	1,500	1,500	0	0	0
<b>14,003</b>	<b>Investing Payments</b>	<b>15,332</b>	<b>15,332</b>	<b>4,867</b>	<b>2,171</b>	<b>2,228</b>
<b>-14,003</b>	<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-15,332</b>	<b>-15,332</b>	<b>-4,867</b>	<b>-2,171</b>	<b>-2,228</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
14,026	Capital Injections from Government	15,355	15,355	4,890	2,194	2,251
<b>14,026</b>	<b>Financing Receipts</b>	<b>15,355</b>	<b>15,355</b>	<b>4,890</b>	<b>2,194</b>	<b>2,251</b>
<b>Payments</b>						
350	Distributions to Government	350	350	350	350	350
322	Repayment of Finance Leases	322	322	322	322	322
<b>672</b>	<b>Financing Payments</b>	<b>672</b>	<b>672</b>	<b>672</b>	<b>672</b>	<b>672</b>
<b>13,354</b>	<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>14,683</b>	<b>14,683</b>	<b>4,218</b>	<b>1,522</b>	<b>1,579</b>
<b>0</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2,999</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>2,999</b>	<b>3,825</b>	<b>3,825</b>	<b>3,825</b>	<b>3,825</b>
<b>2,999</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>2,999</b>	<b>3,825</b>	<b>3,825</b>	<b>3,825</b>	<b>3,825</b>

**Community Services Directorate**  
**Variation to the Statement of Income and Expenses on Behalf of the Territory**

	2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>					
Payment for Expenses on behalf of Territory	8,736	8,736	93	93	87
<b>Total Revenue</b>	<b>8,736</b>	<b>8,736</b>	<b>93</b>	<b>93</b>	<b>87</b>
<b>Expenses</b>					
Grants and Purchased Services	5,496	5,496	-27	-27	-29
Other Expenses	3,240	3,240	120	120	116
<b>Total Ordinary Expenses</b>	<b>8,736</b>	<b>8,736</b>	<b>93</b>	<b>93</b>	<b>87</b>
<b>Operating Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Comprehensive Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Community Services Directorate**  
**Variation to the Statement of Assets and Liabilities on Behalf of the Territory**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	0	-8	-8	-8	-8
Receivables	0	2,467	2,467	2,467	2,467
<b>Total Current Assets</b>	<b>0</b>	<b>2,459</b>	<b>2,459</b>	<b>2,459</b>	<b>2,459</b>
<b>TOTAL ASSETS</b>	<b>0</b>	<b>2,459</b>	<b>2,459</b>	<b>2,459</b>	<b>2,459</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	0	2,459	2,459	2,459	2,459
<b>Total Current Liabilities</b>	<b>0</b>	<b>2,459</b>	<b>2,459</b>	<b>2,459</b>	<b>2,459</b>
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>2,459</b>	<b>2,459</b>	<b>2,459</b>	<b>2,459</b>
<b>NET ASSETS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUNDS EMPLOYED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Community Services Directorate**  
**Variation to the Cash Flow Statement on Behalf of the Territory**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for EBT	4,915	4,915	120	120	116
Cash from Government - CSO Payments	3,821	3,821	-27	-27	-29
Other Receipts	156	156	0	0	0
<b>Operating Receipts</b>	<b>8,892</b>	<b>8,892</b>	<b>93</b>	<b>93</b>	<b>87</b>
<b>Payments</b>					
Grants and Purchased Services	4,465	4,465	123	133	131
Other Payments	4,427	4,427	-30	-40	-44
<b>Operating Payments</b>	<b>8,892</b>	<b>8,892</b>	<b>93</b>	<b>93</b>	<b>87</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>-8</b>	<b>-8</b>	<b>-8</b>	<b>-8</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>-8</b>	<b>-8</b>	<b>-8</b>	<b>-8</b>

**Community Services Directorate**  
**Revised Statement of Income and Expenses on Behalf of the Territory**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Revenue</b>					
42,849	Payment for Expenses on behalf of Territory	51,585	51,585	45,092	46,296	47,534
<b>42,849</b>	<b>Total Revenue</b>	<b>51,585</b>	<b>51,585</b>	<b>45,092</b>	<b>46,296</b>	<b>47,534</b>
	<b>Expenses</b>					
23,216	Grants and Purchased Services	28,712	28,712	24,795	25,415	26,047
19,633	Other Expenses	22,873	22,873	20,297	20,881	21,487
<b>42,849</b>	<b>Total Ordinary Expenses</b>	<b>51,585</b>	<b>51,585</b>	<b>45,092</b>	<b>46,296</b>	<b>47,534</b>
<b>0</b>	<b>Operating Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>Total Comprehensive Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Community Services Directorate**  
**Revised Statement of Assets and Liabilities on Behalf of the Territory**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>						
<b>Current Assets</b>						
18	Cash and Cash Equivalents	18	10	10	10	10
5,800	Receivables	5,800	8,267	8,267	8,267	8,267
<b>5,818</b>	<b>Total Current Assets</b>	<b>5,818</b>	<b>8,277</b>	<b>8,277</b>	<b>8,277</b>	<b>8,277</b>
<b>5,818</b>	<b>TOTAL ASSETS</b>	<b>5,818</b>	<b>8,277</b>	<b>8,277</b>	<b>8,277</b>	<b>8,277</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
5,818	Payables	5,818	8,277	8,277	8,277	8,277
<b>5,818</b>	<b>Total Current Liabilities</b>	<b>5,818</b>	<b>8,277</b>	<b>8,277</b>	<b>8,277</b>	<b>8,277</b>
<b>5,818</b>	<b>TOTAL LIABILITIES</b>	<b>5,818</b>	<b>8,277</b>	<b>8,277</b>	<b>8,277</b>	<b>8,277</b>
<b>0</b>	<b>NET ASSETS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Community Services Directorate**  
**Revised Cash Flow Statement on Behalf of the Territory**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
19,595	Cash from Government for EBT	24,510	24,510	20,276	20,875	21,479
23,254	Cash from Government - CSO Payments	27,075	27,075	24,816	25,421	26,055
604	Other Receipts	760	760	586	586	585
<b>43,453</b>	<b>Operating Receipts</b>	<b>52,345</b>	<b>52,345</b>	<b>45,678</b>	<b>46,882</b>	<b>48,119</b>
<b>Payments</b>						
23,218	Grants and Purchased Services	27,683	27,683	24,947	25,576	26,210
20,235	Other Payments	24,662	24,662	20,731	21,306	21,909
<b>43,453</b>	<b>Operating Payments</b>	<b>52,345</b>	<b>52,345</b>	<b>45,678</b>	<b>46,882</b>	<b>48,119</b>
<b>0</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>18</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>18</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>18</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>18</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>

**Disability and Therapy Services  
Revised Operating Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>						
108,437	Government Payment for Outputs	109,312	109,312	104,095	99,733	102,534
1,148	User Charges - Non ACT Government	1,148	1,148	1,177	1,207	1,207
26	Interest	26	26	28	28	29
50	Other Revenue	50	50	50	50	50
142	Resources Received Free of Charge	142	142	142	142	142
<b>109,803</b>	<b>Total Revenue</b>	<b>110,678</b>	<b>110,678</b>	<b>105,492</b>	<b>101,160</b>	<b>103,962</b>
<b>Expenses</b>						
35,862	Employee Expenses	36,597	36,597	33,948	33,137	33,459
5,558	Superannuation Expenses	5,641	5,641	5,092	4,981	5,127
16,095	Supplies and Services	16,095	16,095	16,376	15,865	16,158
722	Depreciation and Amortisation	716	716	670	655	655
40	Borrowing Costs	40	40	41	41	41
52,286	Grants and Purchased Services	52,572	52,572	50,225	47,452	49,298
<b>110,563</b>	<b>Total Ordinary Expenses</b>	<b>111,661</b>	<b>111,661</b>	<b>106,352</b>	<b>102,131</b>	<b>104,738</b>
<b>-760</b>	<b>Operating Result</b>	<b>-983</b>	<b>-983</b>	<b>-860</b>	<b>-971</b>	<b>-776</b>



**Early Intervention Services  
Revised Operating Statement**

<b>2013-14 Budget</b>		<b>2013-14 Revised Budget</b>	<b>2013-14 Estimated Outcome</b>	<b>2014-15 Estimate</b>	<b>2015-16 Estimate</b>	<b>2016-17 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
	<b>Revenue</b>					
23,834	Government Payment for Outputs	23,963	23,963	23,900	24,666	25,071
316	Other Revenue	316	316	0	0	-2
<b>24,150</b>	<b>Total Revenue</b>	<b>24,279</b>	<b>24,279</b>	<b>23,900</b>	<b>24,666</b>	<b>25,069</b>
	<b>Expenses</b>					
7,601	Employee Expenses	7,760	7,760	7,850	8,068	8,175
1,006	Superannuation Expenses	1,017	1,017	1,013	1,004	1,020
4,015	Supplies and Services	4,015	4,015	3,225	3,357	3,421
695	Depreciation and Amortisation	695	695	712	712	712
15	Borrowing Costs	15	15	15	15	15
12,095	Grants and Purchased Services	12,095	12,095	12,393	12,817	12,986
28	Other Expenses	28	28	29	30	30
<b>25,455</b>	<b>Total Ordinary Expenses</b>	<b>25,625</b>	<b>25,625</b>	<b>25,237</b>	<b>26,003</b>	<b>26,359</b>
<b>-1,305</b>	<b>Operating Result</b>	<b>-1,346</b>	<b>-1,346</b>	<b>-1,337</b>	<b>-1,337</b>	<b>-1,290</b>

**Community Participation  
Revised Operating Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>						
<b>Revenue</b>						
30,471	Government Payment for Outputs	30,636	30,636	29,221	28,834	29,444
1,078	User Charges - Non ACT Government	1,078	1,078	1,081	1,107	1,110
811	Other Revenue	811	811	883	974	974
12	Resources Received Free of Charge	12	12	12	12	12
<b>32,372</b>	<b>Total Revenue</b>	<b>32,537</b>	<b>32,537</b>	<b>31,197</b>	<b>30,927</b>	<b>31,540</b>
<b>Gains</b>						
1,236	Other Gains	1,236	1,236	1,264	1,620	1,620
<b>1,236</b>	<b>Total Gains</b>	<b>1,236</b>	<b>1,236</b>	<b>1,264</b>	<b>1,620</b>	<b>1,620</b>
<b>33,608</b>	<b>Total Income</b>	<b>33,773</b>	<b>33,773</b>	<b>32,461</b>	<b>32,547</b>	<b>33,160</b>
<b>Expenses</b>						
5,703	Employee Expenses	5,819	5,819	5,320	4,754	4,834
392	Superannuation Expenses	395	395	225	125	137
9,139	Supplies and Services	9,139	9,139	8,532	8,300	8,450
3,668	Depreciation and Amortisation	3,632	3,632	3,863	3,863	3,851
1	Borrowing Costs	1	1	1	1	1
17,175	Grants and Purchased Services	17,175	17,175	17,016	17,336	17,590
<b>36,078</b>	<b>Total Ordinary Expenses</b>	<b>36,161</b>	<b>36,161</b>	<b>34,957</b>	<b>34,379</b>	<b>34,863</b>
<b>-2,470</b>	<b>Operating Result</b>	<b>-2,388</b>	<b>-2,388</b>	<b>-2,496</b>	<b>-1,832</b>	<b>-1,703</b>

**Children, Youth and Family Services**  
**Revised Operating Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>						
78,686	Government Payment for Outputs	79,113	79,113	78,413	71,278	72,781
620	User Charges - Non ACT Government	620	620	636	653	649
323	Other Revenue	323	323	102	102	102
306	Resources Received Free of Charge	306	306	306	306	306
<b>79,935</b>	<b>Total Revenue</b>	<b>80,362</b>	<b>80,362</b>	<b>79,457</b>	<b>72,339</b>	<b>73,838</b>
<b>Expenses</b>						
30,231	Employee Expenses	30,863	30,863	30,975	29,692	30,062
5,460	Superannuation Expenses	5,524	5,524	5,717	5,868	6,095
9,931	Supplies and Services	9,931	9,931	9,559	9,684	9,867
1,873	Depreciation and Amortisation	1,873	1,873	1,850	1,871	1,871
33	Borrowing Costs	33	33	34	34	34
33,701	Grants and Purchased Services	33,701	33,701	32,912	27,118	27,793
50	Other Expenses	50	50	51	53	53
13	Transfer Expenses	13	13	10	11	15
<b>81,292</b>	<b>Total Ordinary Expenses</b>	<b>81,988</b>	<b>81,988</b>	<b>81,108</b>	<b>74,331</b>	<b>75,790</b>
<b>-1,357</b>	<b>Operating Result</b>	<b>-1,626</b>	<b>-1,626</b>	<b>-1,651</b>	<b>-1,992</b>	<b>-1,952</b>

### 3.13 HOUSING ACT

#### Changes to Appropriation

##### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Government Payment for Outputs</b>				
<b>2013-14 Budget</b>	<b>43,075</b>	<b>41,985</b>	<b>42,181</b>	<b>43,000</b>
<b>Policy Adjustments</b>				
General Savings	-	(404)	(399)	(406)
<b>Technical Adjustments</b>				
Revised Indexation Parameters - Community Sector Funding	-	(116)	(149)	(183)
Commonwealth Grants - National Affordable Housing	25	(18)	(70)	(79)
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>43,100</b>	<b>41,447</b>	<b>41,563</b>	<b>42,332</b>

##### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Capital Injections</b>				
<b>2013-14 Budget</b>	<b>22,501</b>	<b>13,162</b>	<b>10,719</b>	<b>7,000</b>
<b>2nd Appropriation</b>				
Common Ground Supportive Housing	-	2,500	-	-
<b>Technical Adjustments</b>				
Revised Funding Profile - Expansion of Social Housing	(1,169)	1,169	-	-
Revised Funding Profile - Expansion of Social Housing - Stage 2	(2,000)	2,000	-	-
Commonwealth Grants - Homelessness NP	4,000	-	-	-
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>23,332</b>	<b>18,831</b>	<b>10,719</b>	<b>7,000</b>

#### Initiative Descriptions

##### Common Ground Supportive Housing

To provide additional funding to complete the construction of the Common Ground supportive housing complex, providing a model of housing targeting singles and couples, without children, who are homeless or at risk of becoming homeless.

## Revised Output Classes

	Total Cost			Government Payment for Outputs		
	2013-14		2013-14	2013-14		2013-14
	Original Budget \$'000	Variation \$'000	Revised Budget \$'000	Original Budget \$'000	Variation \$'000	Revised Budget \$'000
<b>Output Class 1:</b>						
<b>Social Housing Services</b>						
Output 1.1: Social Housing Services	156,671	1	156,672	43,075	25	43,100
<b>Total</b>	<b>156,671</b>	<b>1</b>	<b>156,672</b>	<b>43,075</b>	<b>25</b>	<b>43,100</b>

## Changes to Financial Statements

The following tables show the total budget variation for Housing ACT associated with the *Appropriation Bill 2013-2014 (No. 2)*, signed instruments under the *Financial Management Act 1996* and the impact of capital works re-profiling.

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow on effect of the 2012-13 financial statements and the impact of the *Appropriation Act 2013-2014 (No. 2)*. The estimated outcome and forward estimates reflect these movements in addition to revised estimates of the 2013-14 Budget Review.

### Housing ACT Variation to the Operating Statement

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Revenue</b>					
Government Payment for Outputs	25	25	-538	-618	-668
Distribution from Investments with the Territory Banking Account	0	1,040	1,040	1,040	1,040
Other Revenue	0	1,318	-200	-200	-200
<b>Total Revenue</b>	<b>25</b>	<b>2,383</b>	<b>302</b>	<b>222</b>	<b>172</b>
<b>Expenses</b>					
Supplies and Services	25	25	-58	-119	-139
Depreciation and Amortisation	-24	-24	34	30	30
Grants and Purchased Services	0	0	-480	-499	-529
<b>Total Ordinary Expenses</b>	<b>1</b>	<b>1</b>	<b>-504</b>	<b>-588</b>	<b>-638</b>
<b>Operating Result</b>	<b>24</b>	<b>2,382</b>	<b>806</b>	<b>810</b>	<b>810</b>
<b>Other Comprehensive Income</b>					
<i>Items that will not be subsequently reclassified to Profit or Loss</i>					
Inc/Dec in Asset Revaluation Reserve Surpluses	58	-18	-58	28	27
<b>Total Other Comprehensive Income</b>	<b>58</b>	<b>-18</b>	<b>-58</b>	<b>28</b>	<b>27</b>
<b>Total Comprehensive Income</b>	<b>82</b>	<b>2,364</b>	<b>748</b>	<b>838</b>	<b>837</b>

**Housing ACT**  
**Variation to the Balance Sheet**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	0	-879	161	1,201	2,241
Receivables	0	2,506	2,506	2,506	2,506
Investments	0	12,641	12,441	12,241	12,041
Assets Held for Sale	0	-14,549	-14,549	-14,549	-14,549
Other Current Assets	0	-482	-482	-482	-482
<b>Total Current Assets</b>	<b>0</b>	<b>-763</b>	<b>77</b>	<b>917</b>	<b>1,757</b>
<b>Non Current Assets</b>					
Receivables	0	-297	-297	-297	-297
Investments	0	-7,862	-8,970	-9,953	-10,934
Property, Plant and Equipment	-3,163	30,356	39,933	39,931	39,928
Investment Property	0	7,884	8,992	9,975	10,956
Intangibles	0	-158	-158	-158	-158
Capital Works in Progress	4,000	285	-3,715	-3,715	-3,715
<b>Total Non Current Assets</b>	<b>837</b>	<b>30,208</b>	<b>35,785</b>	<b>35,783</b>	<b>35,780</b>
<b>TOTAL ASSETS</b>	<b>837</b>	<b>29,445</b>	<b>35,862</b>	<b>36,700</b>	<b>37,537</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	0	3,531	3,531	3,531	3,531
Interest-Bearing Liabilities	0	-1	-1	-1	-1
Finance Leases	0	25	25	25	25
Employee Benefits	0	-84	-84	-84	-84
Other Liabilities	0	1,515	1,515	1,515	1,515
<b>Total Current Liabilities</b>	<b>0</b>	<b>4,986</b>	<b>4,986</b>	<b>4,986</b>	<b>4,986</b>
<b>Non Current Liabilities</b>					
Finance Leases	0	-98	-98	-98	-98
Employee Benefits	0	-67	-67	-67	-67
<b>Total Non Current Liabilities</b>	<b>0</b>	<b>-165</b>	<b>-165</b>	<b>-165</b>	<b>-165</b>
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>4,821</b>	<b>4,821</b>	<b>4,821</b>	<b>4,821</b>
<b>NET ASSETS</b>	<b>837</b>	<b>24,624</b>	<b>31,041</b>	<b>31,879</b>	<b>32,716</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	855	21,645	28,120	28,930	29,740
Reserves	-18	2,979	2,921	2,949	2,976
<b>TOTAL FUNDS EMPLOYED</b>	<b>837</b>	<b>24,624</b>	<b>31,041</b>	<b>31,879</b>	<b>32,716</b>

**Housing ACT**  
**Variation to the Statement of Changes in Equity**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	18,432	21,645	28,120	28,930
Opening Asset Revaluation Reserve	-76	2,997	2,979	2,921	2,949
<b>Balance at the Start of the Reporting Period</b>	<b>-76</b>	<b>21,429</b>	<b>24,624</b>	<b>31,041</b>	<b>31,879</b>
<b>Comprehensive Income</b>					
Operating Result for the Period	24	2,382	806	810	810
Inc/Dec in Asset Revaluation Reserve Surpluses	58	-18	-58	28	27
<b>Total Comprehensive Income</b>	<b>82</b>	<b>2,364</b>	<b>748</b>	<b>838</b>	<b>837</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
Capital Injections	831	831	5,669	0	0
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>831</b>	<b>831</b>	<b>5,669</b>	<b>0</b>	<b>0</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	855	21,645	28,120	28,930	29,740
Closing Asset Revaluation Reserve	-18	2,979	2,921	2,949	2,976
<b>Balance at the End of the Reporting Period</b>	<b>837</b>	<b>24,624</b>	<b>31,041</b>	<b>31,879</b>	<b>32,716</b>



**Housing ACT**  
**Variation to the Cash Flow Statement**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for Outputs	25	25	-538	-618	-668
Other Receipts	0	1,518	0	0	0
<b>Operating Receipts</b>	<b>25</b>	<b>1,543</b>	<b>-538</b>	<b>-618</b>	<b>-668</b>
<b>Payments</b>					
Related to Supplies and Services	25	25	-58	-119	-139
Grants and Purchased Services	0	0	-480	-499	-529
<b>Operating Payments</b>	<b>25</b>	<b>25</b>	<b>-538</b>	<b>-618</b>	<b>-668</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>1,518</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>Receipts</b>					
Proceeds from Sale/Maturity of Investments	0	6,000	0	0	0
<b>Investing Receipts</b>	<b>0</b>	<b>6,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments</b>					
Purchase of Property, Plant and Equipment and Capital Works	831	2,349	5,669	0	0
<b>Investing Payments</b>	<b>831</b>	<b>2,349</b>	<b>5,669</b>	<b>0</b>	<b>0</b>
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-831</b>	<b>3,651</b>	<b>-5,669</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
<b>Receipts</b>					
Capital Injection from Government	831	831	5,669	0	0
<b>Financing Receipts</b>	<b>831</b>	<b>831</b>	<b>5,669</b>	<b>0</b>	<b>0</b>
<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>831</b>	<b>831</b>	<b>5,669</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>6,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>-6,879</b>	<b>161</b>	<b>1,201</b>	<b>2,241</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>-879</b>	<b>161</b>	<b>1,201</b>	<b>2,241</b>

**Housing ACT**  
**Revised Operating Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Revenue</b>					
43,075	Government Payment for Outputs	43,100	43,100	41,447	41,563	42,332
89,384	User Charges - Non ACT Government	89,384	89,384	91,492	93,775	96,092
672	Interest	672	672	659	209	209
560	Distribution from Investments with the Territory Banking Account	560	1,600	1,665	1,699	1,726
5,315	Other Revenue	5,315	6,633	4,921	5,038	5,324
<b>139,006</b>	<b>Total Revenue</b>	<b>139,031</b>	<b>141,389</b>	<b>140,184</b>	<b>142,284</b>	<b>145,683</b>
	<b>Expenses</b>					
20,927	Employee Expenses	20,927	20,927	21,558	22,207	22,876
2,911	Superannuation Expenses	2,911	2,911	2,877	2,884	2,904
84,918	Supplies and Services	84,943	84,943	87,841	90,511	93,218
17,123	Depreciation and Amortisation	17,099	17,099	17,451	17,856	18,353
3,779	Borrowing Costs	3,779	3,779	3,568	3,297	3,102
23,035	Grants and Purchased Services	23,035	23,035	21,213	21,864	22,646
3,978	Other Expenses	3,978	3,978	4,453	4,364	4,454
<b>156,671</b>	<b>Total Ordinary Expenses</b>	<b>156,672</b>	<b>156,672</b>	<b>158,961</b>	<b>162,983</b>	<b>167,553</b>
0	Share of Operating Result from Joint Ventures accounted for using the Equity Method	0	0	0	6,186	0
<b>-17,665</b>	<b>Operating Result</b>	<b>-17,641</b>	<b>-15,283</b>	<b>-18,777</b>	<b>-14,513</b>	<b>-21,870</b>
	<b>Other Comprehensive Income</b>					
	<i>Items that will not be subsequently reclassified to Profit or Loss</i>					
121,825	Inc/Dec in Asset Revaluation Reserve Surpluses	21,964	121,807	124,019	117,554	137,161
<b>121,825</b>	<b>Total Other Comprehensive Income</b>	<b>21,964</b>	<b>121,807</b>	<b>124,019</b>	<b>117,554</b>	<b>137,161</b>
<b>104,160</b>	<b>Total Comprehensive Income</b>	<b>4,323</b>	<b>106,524</b>	<b>105,242</b>	<b>103,041</b>	<b>115,291</b>

**Housing ACT**  
**Revised Balance Sheet**

Budget	Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
5,293	5,293	4,414	5,349	6,422	7,811
6,631	6,631	9,137	9,247	9,360	9,495
11,839	11,839	24,480	31,739	43,994	50,995
21,863	21,863	7,314	7,583	7,852	8,121
754	754	272	272	272	272
<b>46,380</b>	<b>46,380</b>	<b>45,617</b>	<b>54,190</b>	<b>67,900</b>	<b>76,694</b>
<b>Non Current Assets</b>					
5,548	5,548	5,251	5,655	202	203
7,862	7,862	0	0	0	0
4,419,376	4,416,213	4,449,732	4,561,909	4,664,102	4,773,112
0	0	7,884	8,992	9,975	10,956
665	665	507	130	-158	771
35,832	39,832	36,117	32,507	30,609	28,711
<b>4,469,283</b>	<b>4,470,120</b>	<b>4,499,491</b>	<b>4,609,193</b>	<b>4,704,730</b>	<b>4,813,753</b>
<b>4,515,663</b>	<b>4,516,500</b>	<b>4,545,108</b>	<b>4,663,383</b>	<b>4,772,630</b>	<b>4,890,447</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
4,730	4,730	8,261	8,269	8,277	8,285
4,713	4,713	4,712	4,696	4,672	4,683
105	105	130	137	144	151
6,882	6,882	6,798	6,935	7,084	7,245
5,104	5,104	6,619	5,533	5,533	5,533
<b>21,534</b>	<b>21,534</b>	<b>26,520</b>	<b>25,570</b>	<b>25,710</b>	<b>25,897</b>
<b>Non Current Liabilities</b>					
72,175	72,175	72,175	67,457	62,782	58,099
382	382	284	286	288	290
657	657	590	610	630	650
152	152	152	-	-	-
<b>73,366</b>	<b>73,366</b>	<b>73,201</b>	<b>68,353</b>	<b>63,700</b>	<b>59,039</b>
<b>94,900</b>	<b>94,900</b>	<b>99,721</b>	<b>93,923</b>	<b>89,410</b>	<b>84,936</b>
<b>4,420,763</b>	<b>4,421,600</b>	<b>4,445,387</b>	<b>4,569,460</b>	<b>4,683,220</b>	<b>4,805,511</b>
<b>REPRESENTED BY FUNDS</b>					
<b>EMPLOYED</b>					
1,174,244	1,175,099	1,195,889	1,217,943	1,236,149	1,243,279
3,246,519	3,246,501	3,249,498	3,351,517	3,447,071	3,562,232
<b>4,420,763</b>	<b>4,421,600</b>	<b>4,445,387</b>	<b>4,569,460</b>	<b>4,683,220</b>	<b>4,805,511</b>

**Housing ACT**  
**Revised Statement of Changes in Equity**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>Opening Equity</b>						
1,147,408	Opening Accumulated Funds	1,147,408	1,165,840	1,195,889	1,217,943	1,236,149
3,146,694	Opening Asset Revaluation Reserve	3,246,537	3,149,691	3,249,498	3,351,517	3,447,071
<b>4,294,102</b>	<b>Balance at the Start of the Reporting Period</b>	<b>4,393,945</b>	<b>4,315,531</b>	<b>4,445,387</b>	<b>4,569,460</b>	<b>4,683,220</b>
<b>Comprehensive Income</b>						
-17,665	Operating Result for the Period	-17,641	-15,283	-18,777	-14,513	-21,870
121,825	Inc/Dec in Asset Revaluation Reserve Surpluses	21,964	121,807	124,019	117,554	137,161
<b>104,160</b>	<b>Total Comprehensive Income</b>	<b>4,323</b>	<b>106,524</b>	<b>105,242</b>	<b>103,041</b>	<b>115,291</b>
22,000	Transfer to/from Accumulated Funds	22,000	22,000	22,000	22,000	22,000
-22,000	Movement in Asset Revaluation	-22,000	-22,000	-22,000	-22,000	-22,000
<b>0</b>	<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>						
22,501	Capital Injections	23,332	23,332	18,831	10,719	7,000
<b>22,501</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>23,332</b>	<b>23,332</b>	<b>18,831</b>	<b>10,719</b>	<b>7,000</b>
<b>Closing Equity</b>						
1,174,244	Closing Accumulated Funds	1,175,099	1,195,889	1,217,943	1,236,149	1,243,279
3,246,519	Closing Asset Revaluation Reserve	3,246,501	3,249,498	3,351,517	3,447,071	3,562,232
<b>4,420,763</b>	<b>Balance at the End of the Reporting Period</b>	<b>4,421,600</b>	<b>4,445,387</b>	<b>4,569,460</b>	<b>4,683,220</b>	<b>4,805,511</b>

**Housing ACT**  
**Revised Cash Flow Statement**

2013-14 Budget		2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
43,075	Cash from Government for Outputs	43,100	43,100	41,447	41,563	42,332
88,683	User Charges	88,683	88,683	90,728	92,945	95,219
298	Interest Received	298	298	255	1,805	209
560	Distribution from Investments with the Territory Banking Account	560	1,600	1,665	1,699	1,726
5,898	Other Receipts	5,898	7,416	6,152	6,453	6,609
<b>138,514</b>	<b>Operating Receipts</b>	<b>138,539</b>	<b>141,097</b>	<b>140,247</b>	<b>144,465</b>	<b>146,095</b>
<b>Payments</b>						
20,853	Related to Employees	20,853	20,853	21,490	22,127	22,719
2,911	Related to Superannuation	2,911	2,911	2,877	2,884	2,904
84,849	Related to Supplies and Services	84,874	84,874	87,659	90,249	92,783
3,723	Borrowing Costs	3,723	3,723	3,510	3,297	3,102
23,104	Grants and Purchased Services	23,104	23,104	21,395	22,126	23,081
3,507	Other Payments	3,507	3,507	3,602	3,700	3,700
<b>138,947</b>	<b>Operating Payments</b>	<b>138,972</b>	<b>138,972</b>	<b>140,533</b>	<b>144,383</b>	<b>148,289</b>
<b>-433</b>	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>-433</b>	<b>2,125</b>	<b>-286</b>	<b>82</b>	<b>-2,194</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Receipts</b>						
61,663	Proceeds from Sale/Maturity of Investments	61,663	67,663	59,041	61,345	65,799
44,229	Proceeds from Sale of Property, Plant and Equipment	44,229	44,229	43,694	46,304	36,694
<b>105,892</b>	<b>Investing Receipts</b>	<b>105,892</b>	<b>111,892</b>	<b>102,735</b>	<b>107,649</b>	<b>102,493</b>
<b>Payments</b>						
57,000	Purchase of Investments	57,000	57,000	66,500	73,800	73,000
74,673	Purchase of Property, Plant and Equipment and Capital Works	75,504	77,022	48,981	38,748	28,108
<b>131,673</b>	<b>Investing Payments</b>	<b>132,504</b>	<b>134,022</b>	<b>115,481</b>	<b>112,548</b>	<b>101,108</b>
<b>-25,781</b>	<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-26,612</b>	<b>-22,130</b>	<b>-12,746</b>	<b>-4,899</b>	<b>1,385</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
22,501	Capital Injections from Government	23,332	23,332	18,831	10,719	7,000
300	Borrowings Received	300	300	300	300	300
<b>22,801</b>	<b>Financing Receipts</b>	<b>23,632</b>	<b>23,632</b>	<b>19,131</b>	<b>11,019</b>	<b>7,300</b>
<b>Payments</b>						
5,028	Repayment of Borrowings	5,028	5,028	5,034	4,999	4,972
130	Repayment of Finance Leases	130	130	130	130	130
<b>5,158</b>	<b>Financing Payments</b>	<b>5,158</b>	<b>5,158</b>	<b>5,164</b>	<b>5,129</b>	<b>5,102</b>
<b>17,643</b>	<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>18,474</b>	<b>18,474</b>	<b>13,967</b>	<b>5,890</b>	<b>2,198</b>
<b>-8,571</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>-8,571</b>	<b>-1,531</b>	<b>935</b>	<b>1,073</b>	<b>1,389</b>
<b>13,864</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>13,864</b>	<b>5,945</b>	<b>4,414</b>	<b>5,349</b>	<b>6,422</b>
<b>5,293</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>5,293</b>	<b>4,414</b>	<b>5,349</b>	<b>6,422</b>	<b>7,811</b>

### 3.14 TERRITORY AND MUNICIPAL SERVICES DIRECTORATE

#### Changes to Appropriation

##### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Government Payment for Outputs</b>				
<b>2013-14 Budget</b>	<b>315,968</b>	<b>306,966</b>	<b>277,790</b>	<b>282,610</b>
<b>2nd Appropriation</b>				
Revised Wage Parameters	1,105	1,536	2,557	3,917
Revised Wage Parameters – ACTION	1,229	1,558	2,333	3,472
<b>FMA Section 16B Rollovers Section from 2012-13</b>				
Commonwealth Grants – Centenary of Canberra – Constitution Avenue Upgrade NP	575	-	-	-
Conservation Management Plans for Heritage Buildings (Feasibility)	300	-	-	-
Transport for Canberra – Communication Service for Real Time Passenger Information System	180	-	-	-
Implementation of ACT Kangaroo Action Plan	135	-	-	-
ACTION – Third Major Bus Depot (Feasibility)	100	-	-	-
Transport for Canberra – Improved ACTION Network Services	92	-	-	-
<b>Policy Adjustments</b>				
General Savings	-	(850)	(1,300)	(1,300)
<b>Technical Adjustments</b>				
Revised Indexation Parameters	-	(280)	(287)	(294)
Revised Indexation Parameters – ACTION	-	(57)	(59)	(60)
Transfer – Third Major Bus Depot (Feasibility) from Transport for Canberra – Woden Bus Depot Upgrade	200	-	-	-
Transfer – Transport for Canberra – Gold Card Funding to CSD	(150)	(150)	(160)	(160)
Revised Funding Profile – Transport for Canberra – Parkes Way Widening	-	-	147	294
Revised Funding Profile – Transport for Canberra – Cotter Road Improvements	-	-	71	143
Revised Funding Profile – Transport for Canberra – Canberra Avenue Bus Priority Measures	-	-	-	82
Revised Funding Profile – Eastern Valley Way Inlet – Stage 2 Inlet and Public Realm	-	(90)	-	-
Revised Funding Profile – Shopping Centre Upgrade Program – Red Hill and Lyons	-	-	-	80
Revised Funding Profile – Town and District Park Upgrades	-	-	-	61
Revised Funding Profile – ACTION – Fuel Facilities at Depots	-	(112)	(45)	22
Revised Funding Profile – Inner North – Off Leash Dog Park	-	-	-	3
Revised Funding Profile – Transport for Canberra – Bus Stop Upgrades to Disability Standards – Stage 2	-	-	-	23
Revised Funding Profile – Transport for Canberra – Walking and Cycling Infrastructure – Stage 3	-	8	16	46
Revised Funding Profile – Transport for Canberra – Belconnen to City Transitway – College Street Section	-	-	-	30
Commonwealth Grants – Centenary of Canberra – Constitution Avenue Upgrade NP	(5,000)	5,000	-	-

## Changes to Appropriation - Continued

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Government Payment for Outputs - Continued</b>				
Commonwealth Grants – Interstate Road Transport Program NP	(2)	(14)	(15)	(16)
Commonwealth Grants – Exotic Disease Preparedness NP	(10)	-	-	-
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>314,722</b>	<b>313,515</b>	<b>281,048</b>	<b>288,953</b>

## Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Capital Injections</b>				
<b>2013-14 Budget</b>	<b>218,117</b>	<b>170,896</b>	<b>75,604</b>	<b>41,844</b>
<b>FMA Section 16B Rollovers from 2012-13</b>				
Transport for Canberra – Majura Parkway North Weston Pond	14,633	-	-	-
Transport for Canberra – Majura Parkway North Weston Pond	3,102	-	-	-
ACTION – Bus Replacement Program	2,987	-	-	-
ACTION – Fuel Facilities at Depots	2,696	-	-	-
Transport for Canberra – Gungahlin Town Centre Major Bus Station	2,300	-	-	-
Transport for Canberra – Real Time Passenger Information System	2,276	-	-	-
Mugga Lane – Land Fill Extension – Stage 5	1,389	-	-	-
Transport for Canberra – Cotter Road Improvements Ashley Drive – Stage 1	1,116	-	-	-
Transport for Canberra – Cotter Road Improvements Ashley Drive – Stage 1	1,077	-	-	-
National Arboretum Canberra (Commonwealth Contribution)	843	-	-	-
Kingston – Wentworth Avenue Pavement Upgrade	820	-	-	-
Shopping Centre Upgrade Program – Red Hill and Lyons	795	-	-	-
Transport for Canberra – Canberra Avenue Bus Priority Measures	767	-	-	-
Centenary Trail	700	-	-	-
Mugga Lane – Essential Road Infrastructure (Design)	664	-	-	-
Cotter Road Duplication Stage 2 – Yarralumla Creek Bridge to Tuggeranong Parkway (Design)	636	-	-	-
Road Pavement Works on Gungahlin Drive	627	-	-	-
Transport for Canberra – Belconnen to City Transitway – College Street Section	545	-	-	-
Transport for Canberra – Park and Ride Facilities	540	-	-	-
Extension of the Mugga Lane Resource Management Centre Landfill Cell	537	-	-	-
Transport for Canberra – Barton Bus Station	491	-	-	-
Nicholls – Gundaroo Drive Duplication (Design)	391	-	-	-
Gungahlin – Recycling Drop Off Centre	358	-	-	-
Red Hill – Astrolabe Street Traffic Management Measures	351	-	-	-
Road Barrier Improvements – Continuation of the Program to Upgrade Selected High Priority Barriers and Bridge Railings on Belconnen Way, Hindmarsh Drive and other Arterial Roads	331	-	-	-
Upgrade to Public Toilet Facilities	324	-	-	-
Commonwealth Grants – Black Spots Program NP	311	-	-	-

## Changes to Appropriation - Continued

<b>Capital Injections - Continued</b>	<b>2013-14 Revised Budget \$'000</b>	<b>2014-15 Estimate \$'000</b>	<b>2015-16 Estimate \$'000</b>	<b>2016-17 Estimate \$'000</b>
Upgrade and Reconstruction of Road Infrastructure to Improve Customer Access – Mugga Lane Resource Management Centre	284	-	-	-
Transport for Canberra – Parkes Way Widening	279	-	-	-
Road Sealing and Upgrade Program – West Belconnen Resource Management Centre	261	-	-	-
Transport for Canberra – Bike and Ride Facilities	236	-	-	-
Bus Stop Signage to Support the Introduction of Real Time Passenger Information across Canberra	219	-	-	-
Transport for Canberra – Bus Stop Upgrades to Disability Standards – Stage 2	217	-	-	-
Jerrabomberra Wetlands Infrastructure Improvements	213	-	-	-
Transport for Canberra – Major Bus Stops Program	207	-	-	-
Gungahlin Drive Extension – Stage 2	176	-	-	-
Molonglo Riverside Park Planning (Design)	163	-	-	-
Molonglo Riverside Park Stage 1	160	-	-	-
Stormwater Improvement Program – Palmerston, Braddon, Higgins and Reid	147	-	-	-
Upgrade to Belconnen Dog Park	146	-	-	-
Red Hill Nature Reserve Remediation (Design)	144	-	-	-
Town and District Park Upgrades	144	-	-	-
Transport for Canberra – Woden Bus Depot Upgrade	143	-	-	-
Mugga Lane – Rehabilitation of Old Landfill Cells	141	-	-	-
Belconnen Lakeshore – Emu Inlet Stage 2 (Design)	125	-	-	-
Official Opening 2013 – National Arboretum Canberra	112	-	-	-
Parliament House Walk	100	-	-	-
Improved Leachate Treatment and Disposal System – Mugga Lane Resource Management Centre	100	-	-	-
West Belconnen Landfill Sullage Pit Remediation	91	-	-	-
Replacement Lock Security System for Open Space Assets	89	-	-	-
Glebe Park Pavement Replacement	81	-	-	-
Remediation of Fuel Storage Facilities	77	-	-	-
Stormwater Augmentation Program – Campbell	76	-	-	-
Harrison – Horse Park Drive and Mapleton Avenue Intersection Upgrade (Design)	61	-	-	-
Water Supply Pipe Upgrade – Mugga Lane Resource Management Centre	59	-	-	-
Upgrading Belconnen Skate Park Toilet Block	57	-	-	-
Transport for Canberra – Belconnen to City Transitway Stage 1 (Barry Drive and College Street Sectors)	43	-	-	-
Upgrade of Barbeques across Canberra including Acton, Phillip, Yarralumla and Belconnen	41	-	-	-
Automatic Irrigation System Upgrade for Town and District Parks and Northbourne Avenue	32	-	-	-
Transport for Canberra – Barry Drive and Clunies Ross Street Intersection Upgrade	30	-	-	-
Enhance Library Collections	29	-	-	-
Belconnen – William Slim Drive Duplication (Design)	26	-	-	-
Power and Sewer Upgrades – Hume Resource Recovery Estate	26	-	-	-



## Changes to Appropriation - Continued

	2013-14	2014-15	2015-16	2016-17
Capital Injections - Continued	Revised Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000
Fyshwick – Stormwater Augmentation Stage 3 (Design)	21	-	-	-
Transport for Canberra - Variable Message Signs	17	-	-	-
Lake Ginninderra Foreshore – Stage 2 (Emu Inlet) Upgrade	16	-	-	-
Transport for Canberra – Erindale Bus Station (Design)	13	-	-	-
Transport for Canberra – Northbourne Avenue Bus Priority Measures	13	-	-	-
Footpath Improvements	12	-	-	-
Inner North – Dog Off Leash Park	11	-	-	-
Installation of Safety Fences on the Pedestrian Bridge over Parkes Way Acton and Edinburgh Avenue Mixed Use Bridge over Parkes Way Acton	5	-	-	-
Featherstone Gardens Weston (Ex CIT site) Upgrade and Safety Improvement Program	5	-	-	-
Gate Upgrade – Mulligans Flat Predator Proof Fence	2	-	-	-
Transport for Canberra – Walking and Cycling Infrastructure – Stage 3	(580)	-	-	-
Remediation of West Belconnen Land Fill Borrow Pit	(348)	-	-	-
Transport for Canberra – Public Transport Infrastructure	(248)	-	-	-
West Belconnen Resource Management Centre Rehabilitation of Landfill Cells	(239)	-	-	-
Strategic Bushfire Management Plan Version 2	(184)	-	-	-
Upgrade Furniture and Bins in Parks and Shopping Centres Across the City	(150)	-	-	-
Kingston - Inner South Library Collection	(143)	-	-	-
Transport for Canberra – City Path Lighting	(37)	-	-	-
Playground Designs and Safety Upgrades	(37)	-	-	-
Eastern Valley Way Inlet – Stage 2 Inlet and Public Realm	(21)	-	-	-
Cycling, Signage, Footpaths	(11)	-	-	-
Transport for Canberra – West Belconnen Transit Stops and Terminus Improvements (Design)	(3)	-	-	-
Enhancement of Library Collections	(1)	-	-	-
<b>Technical Adjustments</b>				
Transfer – Transport for Canberra – Woden Bus Depot Upgrade to Various Projects	(2,460)	-	-	-
Transfer – Transport for Canberra – Parkes Way Widening from Transport for Canberra – Woden Bus Depot Upgrade	1,600	-	-	-
Transfer – Remediation of Fuel Storage Facilities from Transport for Canberra – Woden Bus Depot Upgrade	510	-	-	-
Transfer – Inner North – Off Leash Dog Park from Transport for Canberra – Woden Bus Depot Upgrade	150	-	-	-
Revised Funding Profile – Barry Drive – Bridge Strengthening on Commercial Routes	(500)	500	-	-
Revised Funding Profile – National Arboretum Canberra – Water Security	(210)	210	-	-
Revised Funding Profile – Yarralumla – Canberra Brickworks Site Remediation	(500)	500	-	-
Revised Funding Profile – Ashley Drive – Stage 1	(300)	300	-	-
Revised Funding Profile – Transport for Canberra – Public Transport Infrastructure	500	(500)	-	-
Revised Funding Profile – Jerrabomberra Wetlands Infrastructure Improvements	(918)	918	-	-

## Changes to Appropriation - Continued

Capital Injections - Continued	2013-14	2014-15	2015-16	2016-17
	Revised Budget \$'000	Estimate \$'000	Estimate \$'000	Estimate \$'000
Revised Funding Profile – Shopping Centre Upgrade Program – Red Hill and Lyons	(1,208)	1,208	-	-
Revised Funding Profile – Town and District Park Upgrades	(883)	883	-	-
Revised Funding Profile – Mugga Lane – Land Fill Extension – Stage 5	(2,229)	4,229	(2,000)	-
Revised Funding Profile – West Belconnen Resource Management Centre – Rehabilitation of Landfill Cells	(239)	(750)	989	-
Revised Funding Profile – Mugga Lane – Rehabilitation of Old Landfill Cells	(734)	(449)	1,183	-
Revised Funding Profile – Remediation of West Belconnen Land Fill Borrow Pit	355	(50)	(305)	-
Revised Funding Profile – Remediation of Fuel Storage Facilities	(400)	400	-	-
Revised Funding Profile – Inner North – Off Leash Dog Park	(200)	200	-	-
Revised Funding Profile – Molonglo Riverside Park – Stage 1	(2,510)	2,510	-	-
Revised Funding Profile – Transport for Canberra – Walking and Cycling Infrastructure – Stage 3	1,000	-	(1,000)	-
Revised Funding Profile – Garbage and Recycling Bin Replacement Program	(250)	250	-	-
Revised Funding Profile – ACTION – Bus Replacement Program	(5,472)	2,861	253	2,358
Cessation – Transport for Canberra – Woden Bus Depot Upgrade to Various Projects	(470)			
Commonwealth Grants – Majura Parkway NP	(23,410)	20,000	(20,000)	-
Commonwealth Grants – Black Spots Program NP	(102)	28	30	33
Commonwealth Grants – Heavy Vehicle Safety Program NP	(4,517)	-	4	4
Commonwealth Grants – Roads to Recovery Program NP	27	-	-	-
Commonwealth Grants – Sustainable Australia – Managed Motorways	40	-	-	-
Commonwealth Grants – Regional Infrastructure Fund NP	-	(696)	(82)	(112)
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>219,042</b>	<b>203,448</b>	<b>54,676</b>	<b>44,127</b>

## Revised Output Classes

	Total Cost			Government Payment for Outputs		
	2013-14		2013-14	2013-14		2013-14
	Original Budget	Variation	Revised Budget	Original Budget	Variation	Revised Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Output Class 1:</b>						
<b>Municipal Services</b>						
Output 1.1: Information Services	39,277	102	39,379	30,251	221	30,742
Output 1.2: Roads and Sustainable Transport	303,837	-1,182	302,655	182,584	-2,555	180,029
Output 1.3: Waste and Recycling	28,543	102	28,645	22,491	221	22,712
Output 1.4: Land Management	86,995	160	87,155	72,032	346	72,378
Output 1.5: Regulatory Services	7,579	102	7,681	6,925	221	7,146
<b>Total</b>	<b>466,231</b>	<b>-715</b>	<b>465,516</b>	<b>314,553</b>	<b>-1,546</b>	<b>313,007</b>
<b>Output Class 2:</b>						
<b>Enterprise Services</b>						
Output 2.1: Government Services	96,176	300	96,476	1,415	300	1,715
<b>Total</b>	<b>96,176</b>	<b>300</b>	<b>96,476</b>	<b>1,415</b>	<b>300</b>	<b>1,715</b>

## Changes to Financial Statements

The following tables show the total budget variation for the Territory and Municipal Services Directorate associated with the *Appropriation Bill 2013-2014 (No. 2)*, signed instruments under the *Financial Management Act 1996* and the impact of capital works re-profiling.

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow on effect of the 2012-13 financial statements and the impact of the *Appropriation Act 2013-2014 (No. 2)*. The estimated outcome and forward estimates reflect these movements in addition to revised estimates of the 2013-14 Budget Review.

### Territory and Municipal Services Directorate Variation to the Operating Statement

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Revenue</b>					
Government Payment for Outputs	-1,246	-1,246	6,549	3,258	6,343
User Charges - Non ACT Government	0	0	-355	-368	-382
User Charges - ACT Government	226	226	64	263	531
<b>Total Revenue</b>	<b>-1,020</b>	<b>-1,020</b>	<b>6,258</b>	<b>3,153</b>	<b>6,492</b>
<b>Expenses</b>					
Employee Expenses	1,892	1,892	989	1,830	2,752
Superannuation Expenses	179	179	152	283	503
Supplies and Services	-3,865	-3,865	3,785	-982	-486
Cost of Goods Sold	0	0	-2	-2	-2
Grants and Purchased Services	1,379	1,379	1,239	2,069	3,274
Other Expenses	0	0	-1	-1	-1
<b>Total Ordinary Expenses</b>	<b>-415</b>	<b>-415</b>	<b>6,162</b>	<b>3,197</b>	<b>6,040</b>
<b>Operating Result</b>	<b>-605</b>	<b>-605</b>	<b>96</b>	<b>-44</b>	<b>452</b>
<b>Other Comprehensive Income</b>					
<i>Items that will not be subsequently reclassified to Profit or Loss</i>					
Other Movements	0	-132	0	0	0
<b>Total Other Comprehensive Income</b>	<b>0</b>	<b>-132</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Comprehensive Income</b>	<b>-605</b>	<b>-737</b>	<b>96</b>	<b>-44</b>	<b>452</b>

**Territory and Municipal Services Directorate  
Variation to the Balance Sheet**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	0	-3,964	-3,964	-3,964	-3,964
Receivables	0	-1,125	-1,125	-1,125	-1,125
Inventories	0	-274	-274	-274	-274
Assets Held for Sale	0	-128	-128	-128	-128
Other Current Assets	0	110	110	110	110
<b>Total Current Assets</b>	<b>0</b>	<b>-5,381</b>	<b>-5,381</b>	<b>-5,381</b>	<b>-5,381</b>
<b>Non Current Assets</b>					
Receivables	0	-3,176	-3,176	-3,176	-3,176
Property, Plant and Equipment	-250	81,853	102,103	390,103	390,103
Intangibles	2,276	527	527	527	527
Capital Works in Progress	1,618	-96,262	-86,821	-396,002	-396,077
Other Non-Current Assets	0	-2,330	-2,330	-2,330	-2,330
<b>Total Non Current Assets</b>	<b>3,644</b>	<b>-19,388</b>	<b>10,303</b>	<b>-10,878</b>	<b>-10,953</b>
<b>TOTAL ASSETS</b>	<b>3,644</b>	<b>-24,769</b>	<b>4,922</b>	<b>-16,259</b>	<b>-16,334</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	0	8,118	8,118	8,118	8,118
Finance Leases	0	261	261	261	261
Employee Benefits	575	218	611	1,128	1,143
Other Liabilities	0	-1,476	-1,476	-1,476	-1,476
<b>Total Current Liabilities</b>	<b>575</b>	<b>7,121</b>	<b>7,514</b>	<b>8,031</b>	<b>8,046</b>
<b>Non Current Liabilities</b>					
Finance Leases	0	-148	-148	-148	-148
Employee Benefits	30	736	747	774	807
Other Non-Current Provisions	0	-2,287	-7,897	-7,897	-7,897
Other	0	-6,738	-1,128	-1,128	-1,128
<b>Total Non Current Liabilities</b>	<b>30</b>	<b>-8,437</b>	<b>-8,426</b>	<b>-8,399</b>	<b>-8,366</b>
<b>TOTAL LIABILITIES</b>	<b>605</b>	<b>-1,316</b>	<b>-912</b>	<b>-368</b>	<b>-320</b>
<b>NET ASSETS</b>	<b>3,039</b>	<b>-23,453</b>	<b>5,834</b>	<b>-15,891</b>	<b>-16,014</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	3,039	-30,648	-1,361	-23,086	-23,209
Reserves	-0	7,195	7,195	7,195	7,195
<b>TOTAL FUNDS EMPLOYED</b>	<b>3,039</b>	<b>-23,453</b>	<b>5,834</b>	<b>-15,891</b>	<b>-16,014</b>

**Territory and Municipal Services Directorate  
Variation to the Statement of Changes in Equity**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	-33,555	-30,648	-1,361	-23,086
Opening Asset Revaluation Reserve	0	7,195	7,195	7,195	7,195
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>-26,360</b>	<b>-23,453</b>	<b>5,834</b>	<b>-15,891</b>
<b>Comprehensive Income</b>					
Other Movements	0	-132	0	0	0
Operating Result for the Period	-605	-605	96	-44	452
<b>Total Comprehensive Income</b>	<b>-605</b>	<b>-737</b>	<b>96</b>	<b>-44</b>	<b>452</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
Capital Injections	3,644	3,644	29,691	-21,181	-75
Dividend Approved	0	0	-500	-500	-500
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>3,644</b>	<b>3,644</b>	<b>29,191</b>	<b>-21,681</b>	<b>-575</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	3,039	-30,648	-1,361	-23,086	-23,209
Closing Asset Revaluation Reserve	0	7,195	7,195	7,195	7,195
<b>Balance at the End of the Reporting Period</b>	<b>3,039</b>	<b>-23,453</b>	<b>5,834</b>	<b>-15,891</b>	<b>-16,014</b>

**Territory and Municipal Services Directorate  
Variation to the Cash Flow Statement**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for Outputs	-2,775	-17,617	-4,790	463	1,049
Cash from Government - CSO Payments	1,529	16,371	11,339	2,795	5,294
Taxes, Fees and Fines	0	-312	-312	-312	-312
User Charges	226	922	324	508	782
Other Receipts	0	-567	-459	-456	-452
<b>Operating Receipts</b>	<b>-1,020</b>	<b>-1,203</b>	<b>6,102</b>	<b>2,998</b>	<b>6,361</b>
<b>Payments</b>					
Related to Employees	1,287	1,287	585	1,286	2,703
Related to Superannuation	179	-61	-94	37	257
Related to Supplies and Services	-3,865	-3,448	4,232	-534	-43
Grants and Purchased Services	1,379	1,379	1,239	2,069	3,274
Other Payments	0	-360	-360	-360	-330
<b>Operating Payments</b>	<b>-1,020</b>	<b>-1,203</b>	<b>5,602</b>	<b>2,498</b>	<b>5,861</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>Payments</b>					
Purchase of Property, Plant and Equipment and Capital Works	1,368	1,368	29,691	-21,181	-75
Purchase of Land and Intangibles	2,276	2,276	0	0	0
Capital Payments to Government Agencies	-2,719	-2,719	2,861	253	2,358
<b>Investing Payments</b>	<b>925</b>	<b>925</b>	<b>32,552</b>	<b>-20,928</b>	<b>2,283</b>
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-925</b>	<b>-925</b>	<b>-32,552</b>	<b>20,928</b>	<b>-2,283</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
<b>Receipts</b>					
Capital Injection from Government	925	925	32,552	-20,928	2,283
<b>Financing Receipts</b>	<b>925</b>	<b>925</b>	<b>32,552</b>	<b>-20,928</b>	<b>2,283</b>
<b>Payments</b>					
Dividends to Government	0	0	500	500	500
<b>Financing Payments</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>925</b>	<b>925</b>	<b>32,052</b>	<b>-21,428</b>	<b>1,783</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>-3,964</b>	<b>-3,964</b>	<b>-3,964</b>	<b>-3,964</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>-3,964</b>	<b>-3,964</b>	<b>-3,964</b>	<b>-3,964</b>

**Territory and Municipal Services Directorate  
Revised Operating Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>						
<b>Revenue</b>						
315,968	Government Payment for Outputs	314,722	314,722	313,515	281,048	288,953
4,394	Taxes, Fees and Fines	4,394	4,394	4,401	4,413	4,439
22,277	User Charges - Non ACT Government	22,277	22,277	22,385	23,000	23,240
81,508	User Charges - ACT Government	81,734	81,734	84,230	87,410	90,904
741	Other Revenue	741	741	748	751	755
703	Resources Received Free of Charge	703	703	729	750	768
<b>425,591</b>	<b>Total Revenue</b>	<b>424,571</b>	<b>424,571</b>	<b>426,008</b>	<b>397,372</b>	<b>409,059</b>
<b>Gains</b>						
167,276	Other Gains	167,276	167,276	125,161	113,767	113,767
<b>167,276</b>	<b>Total Gains</b>	<b>167,276</b>	<b>167,276</b>	<b>125,161</b>	<b>113,767</b>	<b>113,767</b>
<b>592,867</b>	<b>Total Income</b>	<b>591,847</b>	<b>591,847</b>	<b>551,169</b>	<b>511,139</b>	<b>522,826</b>
<b>Expenses</b>						
79,608	Employee Expenses	81,500	81,500	79,941	80,673	82,229
11,450	Superannuation Expenses	11,629	11,629	11,397	11,525	11,831
229,640	Supplies and Services	225,775	225,775	233,892	213,355	220,153
147,371	Depreciation and Amortisation	147,371	147,371	152,700	154,641	154,692
559	Borrowing Costs	559	559	507	507	507
1,309	Cost of Goods Sold	1,309	1,309	1,345	1,385	1,415
91,824	Grants and Purchased Services	93,203	93,203	88,001	79,130	81,631
646	Other Expenses	646	646	631	641	641
<b>562,407</b>	<b>Total Ordinary Expenses</b>	<b>561,992</b>	<b>561,992</b>	<b>568,414</b>	<b>541,857</b>	<b>553,099</b>
<b>30,460</b>	<b>Operating Result</b>	<b>29,855</b>	<b>29,855</b>	<b>-17,245</b>	<b>-30,718</b>	<b>-30,273</b>
<b>Other Comprehensive Income</b>						
<i>Items that will not be subsequently reclassified to Profit or Loss</i>						
0	Other Movements	0	-132	0	0	0
0	<b>Total Other Comprehensive Income</b>	0	<b>-132</b>	0	0	0
<b>30,460</b>	<b>Total Comprehensive Income</b>	<b>29,855</b>	<b>29,723</b>	<b>-17,245</b>	<b>-30,718</b>	<b>-30,273</b>



**Territory and Municipal Services Directorate  
Revised Balance Sheet**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>						
<b>Current Assets</b>						
22,844	Cash and Cash Equivalents	22,844	18,880	20,863	22,850	24,837
16,993	Receivables	16,993	15,868	16,223	16,574	16,925
2,413	Inventories	2,413	2,139	2,290	2,441	2,592
576	Assets Held for Sale	576	448	427	407	387
2,253	Other Current Assets	2,253	2,363	2,384	2,404	2,424
<b>45,079</b>	<b>Total Current Assets</b>	<b>45,079</b>	<b>39,698</b>	<b>42,187</b>	<b>44,676</b>	<b>47,165</b>
<b>Non Current Assets</b>						
3,176	Receivables	3,176	0	0	0	0
9,260,003	Property, Plant and Equipment	9,259,753	9,341,856	9,361,766	9,636,215	9,622,113
10,564	Intangibles	12,840	11,091	10,587	9,036	7,485
345,854	Capital Works in Progress	347,472	249,592	361,460	87,337	88,555
28,429	Other Non-Current Assets	28,429	26,099	26,099	26,099	26,099
<b>9,648,026</b>	<b>Total Non Current Assets</b>	<b>9,651,670</b>	<b>9,628,638</b>	<b>9,759,912</b>	<b>9,758,687</b>	<b>9,744,252</b>
<b>9,693,105</b>	<b>TOTAL ASSETS</b>	<b>9,696,749</b>	<b>9,668,336</b>	<b>9,802,099</b>	<b>9,803,363</b>	<b>9,791,417</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
31,239	Payables	31,239	39,357	39,460	39,563	39,666
2,781	Finance Leases	2,781	3,042	2,719	2,396	2,073
29,019	Employee Benefits	29,594	29,237	29,924	30,734	31,042
4,072	Other Liabilities	4,072	2,596	2,596	2,596	2,596
<b>67,111</b>	<b>Total Current Liabilities</b>	<b>67,686</b>	<b>74,232</b>	<b>74,699</b>	<b>75,289</b>	<b>75,377</b>
<b>Non Current Liabilities</b>						
2,857	Finance Leases	2,857	2,709	2,237	1,765	1,293
1,378	Employee Benefits	1,408	2,114	2,085	2,071	2,063
14,442	Other Non-Current Provisions	14,442	12,155	6,545	6,545	6,545
28,128	Other	28,128	21,390	0	0	0
<b>46,805</b>	<b>Total Non Current Liabilities</b>	<b>46,835</b>	<b>38,368</b>	<b>10,867</b>	<b>10,381</b>	<b>9,901</b>
<b>113,916</b>	<b>TOTAL LIABILITIES</b>	<b>114,521</b>	<b>112,600</b>	<b>85,566</b>	<b>85,670</b>	<b>85,278</b>
<b>9,579,189</b>	<b>NET ASSETS</b>	<b>9,582,228</b>	<b>9,555,736</b>	<b>9,716,533</b>	<b>9,717,693</b>	<b>9,706,139</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
5,953,392	Accumulated Funds	5,956,431	5,922,744	6,083,541	6,084,701	6,073,147
3,625,797	Reserves	3,625,797	3,632,992	3,632,992	3,632,992	3,632,992
<b>9,579,189</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>9,582,228</b>	<b>9,555,736</b>	<b>9,716,533</b>	<b>9,717,693</b>	<b>9,706,139</b>

**Territory and Municipal Services Directorate**  
**Revised Statement of Changes in Equity**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
	<b>Opening Equity</b>					
5,734,020	Opening Accumulated Funds	5,734,020	5,700,465	5,922,744	6,083,541	6,084,701
3,625,797	Opening Asset Revaluation Reserve	3,625,797	3,632,992	3,632,992	3,632,992	3,632,992
<b>9,359,817</b>	<b>Balance at the Start of the Reporting Period</b>	<b>9,359,817</b>	<b>9,333,457</b>	<b>9,555,736</b>	<b>9,716,533</b>	<b>9,717,693</b>
	<b>Comprehensive Income</b>					
0	Other Movements	0	-132	0	0	0
30,460	Operating Result for the Period	29,855	29,855	-17,245	-30,718	-30,273
<b>30,460</b>	<b>Total Comprehensive Income</b>	<b>29,855</b>	<b>29,723</b>	<b>-17,245</b>	<b>-30,718</b>	<b>-30,273</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
201,354	Capital Injections	204,998	204,998	191,012	44,848	31,689
-12,442	Dividend Approved	-12,442	-12,442	-12,970	-12,970	-12,970
<b>188,912</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>192,556</b>	<b>192,556</b>	<b>178,042</b>	<b>31,878</b>	<b>18,719</b>
	<b>Closing Equity</b>					
5,953,392	Closing Accumulated Funds	5,956,431	5,922,744	6,083,541	6,084,701	6,073,147
3,625,797	Closing Asset Revaluation Reserve	3,625,797	3,632,992	3,632,992	3,632,992	3,632,992
<b>9,579,189</b>	<b>Balance at the End of the Reporting</b>	<b>9,582,228</b>	<b>9,555,736</b>	<b>9,716,533</b>	<b>9,717,693</b>	<b>9,706,139</b>

**Territory and Municipal Services Directorate  
Revised Cash Flow Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
237,251	Cash from Government for Outputs	234,476	219,634	223,575	199,795	205,199
78,717	Cash from Government - CSO Payments	80,246	95,088	89,940	81,253	83,754
4,706	Taxes, Fees and Fines	4,706	4,394	4,401	4,413	4,439
102,979	User Charges	103,205	103,901	106,452	110,248	114,006
25,842	Other Receipts	25,842	25,275	25,201	25,204	25,208
<b>449,495</b>	<b>Operating Receipts</b>	<b>448,475</b>	<b>448,292</b>	<b>449,569</b>	<b>420,913</b>	<b>432,606</b>
<b>Payments</b>						
77,512	Related to Employees	78,799	78,799	77,435	78,053	80,114
11,677	Related to Superannuation	11,856	11,616	11,385	11,513	11,819
221,554	Related to Supplies and Services	217,689	218,106	226,674	206,089	212,884
91,823	Grants and Purchased Services	93,202	93,202	88,001	79,130	81,631
29,511	Other Payments	29,511	29,151	28,908	28,958	28,988
<b>432,077</b>	<b>Operating Payments</b>	<b>431,057</b>	<b>430,874</b>	<b>432,403</b>	<b>403,743</b>	<b>415,436</b>
<b>17,418</b>	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>17,418</b>	<b>17,418</b>	<b>17,166</b>	<b>17,170</b>	<b>17,170</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
197,308	Purchase of Property, Plant and Equipment and Capital Works	198,676	198,676	191,886	46,145	32,986
5,816	Purchase of Land and Intangibles	8,092	8,092	423	0	0
16,763	Capital Payments to Government Agencies	14,044	14,044	12,436	9,828	12,438
<b>219,887</b>	<b>Investing Payments</b>	<b>220,812</b>	<b>220,812</b>	<b>204,745</b>	<b>55,973</b>	<b>45,424</b>
-	<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-220,812</b>	<b>-220,812</b>	<b>-204,745</b>	<b>-55,973</b>	<b>-45,424</b>
<b>219,887</b>						
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
218,117	Capital Injections from Government	219,042	219,042	203,448	54,676	44,127
<b>218,117</b>	<b>Financing Receipts</b>	<b>219,042</b>	<b>219,042</b>	<b>203,448</b>	<b>54,676</b>	<b>44,127</b>
<b>Payments</b>						
12,442	Dividends to Government	12,442	12,442	12,970	12,970	12,970
470	Repayment of Borrowings	470	470	0	0	0
1,225	Repayment of Finance Leases	1,225	1,225	916	916	916
<b>14,137</b>	<b>Financing Payments</b>	<b>14,137</b>	<b>14,137</b>	<b>13,886</b>	<b>13,886</b>	<b>13,886</b>
<b>203,980</b>	<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>204,905</b>	<b>204,905</b>	<b>189,562</b>	<b>40,790</b>	<b>30,241</b>
<b>1,511</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>1,511</b>	<b>1,511</b>	<b>1,983</b>	<b>1,987</b>	<b>1,987</b>
<b>21,333</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>21,333</b>	<b>17,369</b>	<b>18,880</b>	<b>20,863</b>	<b>22,850</b>
<b>22,844</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>22,844</b>	<b>18,880</b>	<b>20,863</b>	<b>22,850</b>	<b>24,837</b>

**Municipal Services**  
**Revised Operating Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>						
<b>Revenue</b>						
314,553	Government Payment for Outputs	313,007	313,007	312,086	279,602	287,491
4,394	Taxes, Fees and Fines	4,394	4,394	4,401	4,413	4,439
1,420	User Charges - Non ACT Government	1,420	1,420	1,572	2,256	2,257
6,182	User Charges - ACT Government	6,408	6,408	6,384	6,128	6,456
741	Other Revenue	741	741	748	751	755
703	Resources Received Free of Charge	703	703	729	750	768
<b>327,993</b>	<b>Total Revenue</b>	<b>326,673</b>	<b>326,673</b>	<b>325,920</b>	<b>293,900</b>	<b>302,166</b>
<b>Gains</b>						
167,276	Other Gains	167,276	167,276	125,161	113,767	113,767
<b>167,276</b>	<b>Total Gains</b>	<b>167,276</b>	<b>167,276</b>	<b>125,161</b>	<b>113,767</b>	<b>113,767</b>
<b>495,269</b>	<b>Total Income</b>	<b>493,949</b>	<b>493,949</b>	<b>451,081</b>	<b>407,667</b>	<b>415,933</b>
<b>Expenses</b>						
64,679	Employee Expenses	66,571	66,571	64,856	65,571	66,948
9,511	Superannuation Expenses	9,690	9,690	9,456	9,582	9,868
165,648	Supplies and Services	161,483	161,483	168,254	144,353	147,929
132,904	Depreciation and Amortisation	132,904	132,904	138,083	140,024	140,075
559	Borrowing Costs	559	559	507	507	507
570	Cost of Goods Sold	570	570	543	583	613
91,824	Grants and Purchased Services	93,203	93,203	88,001	79,130	81,631
536	Other Expenses	536	536	521	531	531
<b>466,231</b>	<b>Total Ordinary Expenses</b>	<b>465,516</b>	<b>465,516</b>	<b>470,221</b>	<b>440,281</b>	<b>448,102</b>
<b>29,038</b>	<b>Operating Result</b>	<b>28,433</b>	<b>28,433</b>	<b>-19,140</b>	<b>-32,614</b>	<b>-32,169</b>

**Enterprise Services**  
**Revised Operating Statement**

<b>2013-14 Budget</b>		<b>2013-14 Revised Budget</b>	<b>2013-14 Estimated outcome</b>	<b>2014-15 Estimate</b>	<b>2015-16 Estimate</b>	<b>2016-17 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
	<b>Revenue</b>					
1,415	Government Payment for Outputs	1,715	1,715	1,430	1,446	1,462
20,857	User Charges - Non ACT Government	20,857	20,857	20,813	20,744	20,983
75,326	User Charges - ACT Government	75,326	75,326	77,846	81,282	84,448
<b>97,598</b>	<b>Total Revenue</b>	<b>97,898</b>	<b>97,898</b>	<b>100,089</b>	<b>103,472</b>	<b>106,893</b>
	<b>Expenses</b>					
14,929	Employee Expenses	14,929	14,929	15,085	15,102	15,281
1,939	Superannuation Expenses	1,939	1,939	1,941	1,943	1,963
63,992	Supplies and Services	64,292	64,292	65,638	69,002	72,224
14,467	Depreciation and Amortisation	14,467	14,467	14,617	14,617	14,617
739	Cost of Goods Sold	739	739	802	802	802
110	Other Expenses	110	110	110	110	110
<b>96,176</b>	<b>Total Ordinary Expenses</b>	<b>96,476</b>	<b>96,476</b>	<b>98,193</b>	<b>101,576</b>	<b>104,997</b>
<b>1,422</b>	<b>Operating Result</b>	<b>1,422</b>	<b>1,422</b>	<b>1,896</b>	<b>1,896</b>	<b>1,896</b>

### 3.15 ACTION

#### Revised Output Classes

	Total Cost			Government Payment for Outputs <sup>1</sup>		
	2013-14		2013-14	2013-14		2013-14
	Original Budget \$'000	Variation \$'000	Revised Budget \$'000	Original Budget \$'000	Variation \$'000	Revised Budget \$'000
<b>Output Class 1:</b>						
<b>Public Transport</b>						
Output 1.1: Public Transport	133,696	2,432	136,128	91,230	1,379	92,609
<b>Total</b>	<b>133,696</b>	<b>2,432</b>	<b>136,128</b>	<b>91,230</b>	<b>1,379</b>	<b>92,609</b>

1. This appropriation is provided to TAMS which is on-passed to ACTION and reflected as part of User Charges – ACT Government.

## Changes to Financial Statements

The following tables show the total budget variation for ACTION associated with the *Appropriation Bill 2013-2014 (No. 2)*, signed instruments under the *Financial Management Act 1996* and the impact of capital works re-profiling.

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow on effect of the 2012-13 financial statements and the impact of the *Appropriation Act 2013-2014 (No. 2)*. The estimated outcome and forward estimates reflect these movements in addition to revised estimates of the 2013-14 Budget Review.

### ACTION Variation to the Operating Statement

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Revenue</b>					
User Charges - Non ACT Government	432	432	547	820	1,180
User Charges - ACT Government	1,529	1,529	1,389	2,229	3,434
<b>Total Revenue</b>	<b>1,961</b>	<b>1,961</b>	<b>1,936</b>	<b>3,049</b>	<b>4,614</b>
<b>Expenses</b>					
Employee Expenses	1,897	1,897	2,554	3,790	5,098
Superannuation Expenses	235	235	297	445	662
Supplies and Services	300	300	-168	-103	-37
Borrowing Costs	0	0	-1	-1	-1
<b>Total Ordinary Expenses</b>	<b>2,432</b>	<b>2,432</b>	<b>2,682</b>	<b>4,131</b>	<b>5,722</b>
<b>Operating Result</b>	<b>-471</b>	<b>-471</b>	<b>-746</b>	<b>-1,082</b>	<b>-1,108</b>
<b>Total Comprehensive Income</b>	<b>-471</b>	<b>-471</b>	<b>-746</b>	<b>-1,082</b>	<b>-1,108</b>

**ACTION**  
**Variation to the Balance Sheet**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	0	50	-350	-250	-790
Receivables	0	499	499	499	499
Inventories	0	-447	-447	-447	-447
Assets Held for Sale	0	68	68	68	68
Other Current Assets	0	251	251	251	251
<b>Total Current Assets</b>	<b>0</b>	<b>421</b>	<b>21</b>	<b>121</b>	<b>-419</b>
<b>Non Current Assets</b>					
Property, Plant and Equipment	211	-1,744	1,867	2,120	4,983
Capital Works in Progress	-2,930	-5,876	-6,626	-6,626	-7,131
<b>Total Non Current Assets</b>	<b>-2,719</b>	<b>-7,620</b>	<b>-4,759</b>	<b>-4,506</b>	<b>-2,148</b>
<b>TOTAL ASSETS</b>	<b>-2,719</b>	<b>-7,199</b>	<b>-4,738</b>	<b>-4,385</b>	<b>-2,567</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	0	-9,152	-10,752	-10,652	-11,152
Interest-Bearing Liabilities	0	-1	-1	-1	-1
Finance Leases	0	84	84	84	84
Employee Benefits	448	1,747	3,661	4,691	5,680
Other Liabilities	0	92	92	92	92
<b>Total Current Liabilities</b>	<b>448</b>	<b>-7,230</b>	<b>-6,916</b>	<b>-5,786</b>	<b>-5,297</b>
<b>Non Current Liabilities</b>					
Interest Bearing Liabilities	0	1	1	1	1
Finance Leases	0	-118	-118	-118	-118
Employee Benefits	23	-50	-18	34	113
<b>Total Non Current Liabilities</b>	<b>23</b>	<b>-167</b>	<b>-135</b>	<b>-83</b>	<b>-4</b>
<b>TOTAL LIABILITIES</b>	<b>471</b>	<b>-7,397</b>	<b>-7,051</b>	<b>-5,869</b>	<b>-5,301</b>
<b>NET ASSETS</b>	<b>-3,190</b>	<b>198</b>	<b>2,313</b>	<b>1,484</b>	<b>2,734</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	-3,190	198	2,313	1,484	2,734
<b>TOTAL FUNDS EMPLOYED</b>	<b>-3,190</b>	<b>198</b>	<b>2,313</b>	<b>1,484</b>	<b>2,734</b>



**ACTION**  
**Variation to the Statement of Changes in Equity**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	3,388	198	2,313	1,484
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>3,388</b>	<b>198</b>	<b>2,313</b>	<b>1,484</b>
<b>Comprehensive Income</b>					
Operating Result for the Period	-471	-471	-746	-1,082	-1,108
<b>Total Comprehensive Income</b>	<b>-471</b>	<b>-471</b>	<b>-746</b>	<b>-1,082</b>	<b>-1,108</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
Capital Injections	-2,719	-2,719	2,861	253	2,358
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>-2,719</b>	<b>-2,719</b>	<b>2,861</b>	<b>253</b>	<b>2,358</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	-3,190	198	2,313	1,484	2,734
<b>Balance at the End of the Reporting Period</b>	<b>-3,190</b>	<b>198</b>	<b>2,313</b>	<b>1,484</b>	<b>2,734</b>

**ACTION**  
**Variation to the Cash Flow Statement**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
User Charges	1,961	2,561	1,936	3,049	4,614
<b>Operating Receipts</b>	<b>1,961</b>	<b>2,561</b>	<b>1,936</b>	<b>3,049</b>	<b>4,614</b>
<b>Payments</b>					
Related to Employees	1,426	2,926	1,808	2,708	4,030
Related to Superannuation	235	235	297	445	662
Related to Supplies and Services	300	300	231	-204	462
<b>Operating Payments</b>	<b>1,961</b>	<b>3,461</b>	<b>2,336</b>	<b>2,949</b>	<b>5,154</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>-900</b>	<b>-400</b>	<b>100</b>	<b>-540</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>Payments</b>					
Purchase of Property, Plant and Equipment and Capital Works	-2,719	-2,719	2,861	253	2,358
<b>Investing Payments</b>	<b>-2,719</b>	<b>-2,719</b>	<b>2,861</b>	<b>253</b>	<b>2,358</b>
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>2,719</b>	<b>2,719</b>	<b>-2,861</b>	<b>-253</b>	<b>-2,358</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
<b>Receipts</b>					
Capital Injection from Government	-2,719	-2,719	2,861	253	2,358
<b>Financing Receipts</b>	<b>-2,719</b>	<b>-2,719</b>	<b>2,861</b>	<b>253</b>	<b>2,358</b>
<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>-2,719</b>	<b>-2,719</b>	<b>2,861</b>	<b>253</b>	<b>2,358</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>-900</b>	<b>-400</b>	<b>100</b>	<b>-540</b>
<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>950</b>	<b>50</b>	<b>-350</b>	<b>-250</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>50</b>	<b>-350</b>	<b>-250</b>	<b>-790</b>

**ACTION**  
**Revised Operating Statement**

<b>2013-14</b>		<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>
<b>Budget</b>		<b>Revised</b>	<b>Estimated</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
	<b>Revenue</b>					
21,777	User Charges - Non ACT Government	22,209	22,209	23,583	28,004	28,364
100,548	User Charges - ACT Government	102,077	102,077	97,119	89,032	91,533
888	Other Revenue	888	888	806	767	767
<b>123,213</b>	<b>Total Revenue</b>	<b>125,174</b>	<b>125,174</b>	<b>121,508</b>	<b>117,803</b>	<b>120,664</b>
	<b>Expenses</b>					
80,243	Employee Expenses	82,140	82,140	79,175	76,627	78,624
7,464	Superannuation Expenses	7,699	7,699	7,647	7,781	8,022
34,949	Supplies and Services	35,249	35,249	34,929	34,012	34,662
10,483	Depreciation and Amortisation	10,483	10,483	10,595	10,503	10,686
459	Borrowing Costs	459	459	405	363	363
98	Other Expenses	98	98	99	101	101
<b>133,696</b>	<b>Total Ordinary Expenses</b>	<b>136,128</b>	<b>136,128</b>	<b>132,850</b>	<b>129,387</b>	<b>132,458</b>
<b>-10,483</b>	<b>Operating Result</b>	<b>-10,954</b>	<b>-10,954</b>	<b>-11,342</b>	<b>-11,584</b>	<b>-11,794</b>
<b>-10,483</b>	<b>Total Comprehensive Income</b>	<b>-10,954</b>	<b>-10,954</b>	<b>-11,342</b>	<b>-11,584</b>	<b>-11,794</b>

**ACTION**  
**Revised Balance Sheet**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>						
<b>Current Assets</b>						
180	Cash and Cash Equivalents	180	230	281	297	252
2,384	Receivables	2,384	2,883	2,963	3,043	3,123
3,481	Inventories	3,481	3,034	3,430	3,826	4,222
0	Assets Held for Sale	0	68	68	68	68
45	Other Current Assets	45	296	299	302	305
<b>6,090</b>	<b>Total Current Assets</b>	<b>6,090</b>	<b>6,511</b>	<b>7,041</b>	<b>7,536</b>	<b>7,970</b>
<b>Non Current Assets</b>						
164,249	Property, Plant and Equipment	164,460	162,505	165,095	164,420	166,172
6,626	Capital Works in Progress	3,696	750	0	0	0
<b>170,875</b>	<b>Total Non Current Assets</b>	<b>168,156</b>	<b>163,255</b>	<b>165,095</b>	<b>164,420</b>	<b>166,172</b>
<b>176,965</b>	<b>TOTAL ASSETS</b>	<b>174,246</b>	<b>169,766</b>	<b>172,136</b>	<b>171,956</b>	<b>174,142</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
10,967	Payables	10,967	1,815	2,368	3,513	4,965
341	Interest-Bearing Liabilities	341	340	340	340	340
127	Finance Leases	127	211	215	218	221
17,700	Employee Benefits	18,148	19,447	20,371	20,983	21,227
2,363	Other Liabilities	2,363	2,455	2,505	2,555	2,605
<b>31,498</b>	<b>Total Current Liabilities</b>	<b>31,946</b>	<b>24,268</b>	<b>25,799</b>	<b>27,609</b>	<b>29,358</b>
<b>Non Current Liabilities</b>						
2,727	Interest-Bearing Liabilities	2,727	2,728	2,387	2,046	1,705
250	Finance Leases	250	132	139	146	153
1,376	Employee Benefits	1,399	1,326	1,405	1,505	1,632
<b>4,353</b>	<b>Total Non Current Liabilities</b>	<b>4,376</b>	<b>4,186</b>	<b>3,931</b>	<b>3,697</b>	<b>3,490</b>
<b>35,851</b>	<b>TOTAL LIABILITIES</b>	<b>36,322</b>	<b>28,454</b>	<b>29,730</b>	<b>31,306</b>	<b>32,848</b>
<b>141,114</b>	<b>NET ASSETS</b>	<b>137,924</b>	<b>141,312</b>	<b>142,406</b>	<b>140,650</b>	<b>141,294</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
97,391	Accumulated Funds	94,201	97,589	98,683	96,927	97,571
43,723	Reserves	43,723	43,723	43,723	43,723	43,723
<b>141,114</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>137,924</b>	<b>141,312</b>	<b>142,406</b>	<b>140,650</b>	<b>141,294</b>

**ACTION**  
**Revised Statement of Changes in Equity**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
	<b>Opening Equity</b>					
91,111	Opening Accumulated Funds	91,111	94,499	97,589	98,683	96,927
43,723	Opening Asset Revaluation Reserve	43,723	43,723	43,723	43,723	43,723
<b>134,834</b>	<b>Balance at the Start of the Reporting Period</b>	<b>134,834</b>	<b>138,222</b>	<b>141,312</b>	<b>142,406</b>	<b>140,650</b>
	<b>Comprehensive Income</b>					
-10,483	Operating Result for the Period	-10,954	-10,954	-11,342	-11,584	-11,794
<b>-10,483</b>	<b>Total Comprehensive Income</b>	<b>-10,954</b>	<b>-10,954</b>	<b>-11,342</b>	<b>-11,584</b>	<b>-11,794</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
16,763	Capital Injections	14,044	14,044	12,436	9,828	12,438
<b>16,763</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>14,044</b>	<b>14,044</b>	<b>12,436</b>	<b>9,828</b>	<b>12,438</b>
	<b>Closing Equity</b>					
97,391	Closing Accumulated Funds	94,201	97,589	98,683	96,927	97,571
43,723	Closing Asset Revaluation Reserve	43,723	43,723	43,723	43,723	43,723
<b>141,114</b>	<b>Balance at the End of the Reporting Period</b>	<b>137,924</b>	<b>141,312</b>	<b>142,406</b>	<b>140,650</b>	<b>141,294</b>

**ACTION**  
**Revised Cash Flow Statement**

2013-14 Budget \$'000	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
122,325	124,286	124,886	120,702	117,036	119,897
5,053	5,053	5,053	4,971	4,932	4,932
<b>127,378</b>	<b>129,339</b>	<b>129,939</b>	<b>125,673</b>	<b>121,968</b>	<b>124,829</b>
<b>Payments</b>					
81,922	83,348	84,848	81,536	79,542	82,813
7,464	7,699	7,699	7,646	7,784	8,025
32,637	32,937	32,937	31,427	29,653	29,063
459	459	459	406	364	364
4,265	4,265	4,265	4,266	4,268	4,268
<b>126,747</b>	<b>128,708</b>	<b>130,208</b>	<b>125,281</b>	<b>121,611</b>	<b>124,533</b>
<b>631</b>	<b>631</b>	<b>-269</b>	<b>392</b>	<b>357</b>	<b>296</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>Payments</b>					
16,763	14,044	14,044	12,436	9,828	12,438
<b>16,763</b>	<b>14,044</b>	<b>14,044</b>	<b>12,436</b>	<b>9,828</b>	<b>12,438</b>
<b>-16,763</b>	<b>-14,044</b>	<b>-14,044</b>	<b>-12,436</b>	<b>-9,828</b>	<b>-12,438</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
<b>Receipts</b>					
16,763	14,044	14,044	12,436	9,828	12,438
<b>16,763</b>	<b>14,044</b>	<b>14,044</b>	<b>12,436</b>	<b>9,828</b>	<b>12,438</b>
<b>Payments</b>					
631	631	631	341	341	341
<b>631</b>	<b>631</b>	<b>631</b>	<b>341</b>	<b>341</b>	<b>341</b>
<b>16,132</b>	<b>13,413</b>	<b>13,413</b>	<b>12,095</b>	<b>9,487</b>	<b>12,097</b>
<b>0</b>	<b>0</b>	<b>-900</b>	<b>51</b>	<b>16</b>	<b>-45</b>
<b>180</b>	<b>180</b>	<b>1,130</b>	<b>230</b>	<b>281</b>	<b>297</b>
<b>180</b>	<b>180</b>	<b>230</b>	<b>281</b>	<b>297</b>	<b>252</b>

### 3.16 ACT GAMBLING AND RACING COMMISSION

#### Changes to Appropriation

##### Changes to Appropriation - Controlled

Government Payment for Outputs	2013-14	2014-15	2015-16	2016-17
	Revised Budget \$'000	Estimate \$'000	Estimate \$'000	Estimate \$'000
<b>2013-14 Budget</b>	<b>4,451</b>	<b>4,511</b>	<b>4,577</b>	<b>4,645</b>
<b>2nd Appropriation</b>				
Revised Wage Parameters	48	68	114	176
<b>Technical Adjustments</b>				
Revised Indexation Parameters	-	(2)	(3)	(3)
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>4,499</b>	<b>4,577</b>	<b>4,688</b>	<b>4,818</b>

#### Revised Output Classes

	Total Cost			Government Payment for Outputs		
	2013-14		2013-14	2013-14		2013-14
	Original Budget \$'000	Variation \$'000	Revised Budget \$'000	Original Budget \$'000	Variation \$'000	Revised Budget \$'000
<b>Output Class 1:</b>						
<b>Gambling Regulation and Harm Minimisation</b>						
Output 1.1: Gambling Regulation and Harm Minimisation	5,596	67	5,663	4,451	48	4,499
<b>Total</b>	<b>5,596</b>	<b>67</b>	<b>5,663</b>	<b>4,451</b>	<b>48</b>	<b>4,499</b>

## Changes to Financial Statements

The following tables show the total budget variation for the ACT Gambling and Racing Commission associated with the *Appropriation Bill 2013-2014 (No. 2)*, signed instruments under the *Financial Management Act 1996* and the impact of capital works re-profiling.

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow on effect of the 2012-13 financial statements and the impact of the *Appropriation Act 2013-2014 (No. 2)*. The estimated outcome and forward estimates reflect these movements in addition to revised estimates of the 2013-14 Budget Review.

### ACT Gambling and Racing Commission Variation to the Operating Statement

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Revenue</b>					
Government Payment for Outputs	48	48	66	111	173
Taxes, Fees and Fines	0	-431	-1,341	-1,356	-1,370
Other Revenue	0	-53	-57	-59	-60
<b>Total Revenue</b>	<b>48</b>	<b>-436</b>	<b>-1,332</b>	<b>-1,304</b>	<b>-1,257</b>
<b>Expenses</b>					
Employee Expenses	60	60	73	119	160
Superannuation Expenses	7	7	9	15	24
Supplies and Services	0	-53	-59	-62	-63
Depreciation and Amortisation	0	-14	1	1	-1
Transfer Expenses	0	-431	-1,341	-1,356	-1,370
<b>Total Ordinary Expenses</b>	<b>67</b>	<b>-431</b>	<b>-1,317</b>	<b>-1,283</b>	<b>-1,250</b>
<b>Operating Result</b>	<b>-19</b>	<b>-5</b>	<b>-15</b>	<b>-21</b>	<b>-7</b>
<b>Total Comprehensive Income</b>	<b>-19</b>	<b>-5</b>	<b>-15</b>	<b>-21</b>	<b>-7</b>



**ACT Gambling and Racing Commission  
Variation to the Balance Sheet**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	0	675	675	675	675
Receivables	0	-201	-201	-201	-201
<b>Total Current Assets</b>	<b>0</b>	<b>474</b>	<b>474</b>	<b>474</b>	<b>474</b>
<b>Non Current Assets</b>					
Property, Plant and Equipment	0	-6	-6	-6	-6
Intangibles	0	14	13	12	13
<b>Total Non Current Assets</b>	<b>0</b>	<b>8</b>	<b>7</b>	<b>6</b>	<b>7</b>
<b>TOTAL ASSETS</b>	<b>0</b>	<b>482</b>	<b>481</b>	<b>480</b>	<b>481</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	0	-290	-290	-290	-290
Employee Benefits	17	-26	-14	2	3
Other Liabilities	0	1	1	1	1
<b>Total Current Liabilities</b>	<b>17</b>	<b>-315</b>	<b>-303</b>	<b>-287</b>	<b>-286</b>
<b>Non Current Liabilities</b>					
Employee Benefits	2	-26	-24	-20	-13
<b>Total Non Current Liabilities</b>	<b>2</b>	<b>-26</b>	<b>-24</b>	<b>-20</b>	<b>-13</b>
<b>TOTAL LIABILITIES</b>	<b>19</b>	<b>-341</b>	<b>-327</b>	<b>-307</b>	<b>-299</b>
<b>NET ASSETS</b>	<b>-19</b>	<b>823</b>	<b>808</b>	<b>787</b>	<b>780</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	-19	823	808	787	780
<b>TOTAL FUNDS EMPLOYED</b>	<b>-19</b>	<b>823</b>	<b>808</b>	<b>787</b>	<b>780</b>

**ACT Gambling and Racing Commission**  
**Variation to the Statement of Changes in Equity**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	828	823	808	787
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>828</b>	<b>823</b>	<b>808</b>	<b>787</b>
<b>Comprehensive Income</b>					
Operating Result for the Period	-19	-5	-15	-21	-7
<b>Total Comprehensive Income</b>	<b>-19</b>	<b>-5</b>	<b>-15</b>	<b>-21</b>	<b>-7</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	-19	823	808	787	780
<b>Balance at the End of the Reporting Period</b>	<b>-19</b>	<b>823</b>	<b>808</b>	<b>787</b>	<b>780</b>

**ACT Gambling and Racing Commission  
Variation to the Cash Flow Statement**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for Outputs	48	48	66	111	173
Taxes, Fees and Fines	0	-431	-1,341	-1,356	-1,370
Other Receipts	0	-53	-57	-59	-60
<b>Operating Receipts</b>	<b>48</b>	<b>-436</b>	<b>-1,332</b>	<b>-1,304</b>	<b>-1,257</b>
<b>Payments</b>					
Related to Employees	41	41	59	99	152
Related to Superannuation	7	7	9	15	24
Related to Supplies and Services	0	-53	-59	-62	-63
Territory Receipts to Government	0	-431	-1,341	-1,356	-1,370
<b>Operating Payments</b>	<b>48</b>	<b>-436</b>	<b>-1,332</b>	<b>-1,304</b>	<b>-1,257</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>Payments</b>					
Purchase of Land and Intangibles	0	46	0	0	0
<b>Investing Payments</b>	<b>0</b>	<b>46</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>0</b>	<b>-46</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>-46</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>721</b>	<b>675</b>	<b>675</b>	<b>675</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>675</b>	<b>675</b>	<b>675</b>	<b>675</b>

**ACT Gambling and Racing Commission  
Revised Operating Statement**

2013-14 Budget	2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>					
<b>Revenue</b>					
4,451	4,499	4,499	4,577	4,688	4,818
56,555	56,555	56,124	56,615	58,037	59,522
79	79	79	86	94	101
1,111	1,111	1,058	1,082	1,109	1,137
25	25	25	25	25	25
<b>62,221</b>	<b>62,269</b>	<b>61,785</b>	<b>62,385</b>	<b>63,953</b>	<b>65,603</b>
<b>Gains</b>					
31	31	31	32	32	33
<b>31</b>	<b>31</b>	<b>31</b>	<b>32</b>	<b>32</b>	<b>33</b>
<b>62,252</b>	<b>62,300</b>	<b>61,816</b>	<b>62,417</b>	<b>63,985</b>	<b>65,636</b>
<b>Expenses</b>					
2,850	2,910	2,910	2,961	3,045	3,124
385	392	392	387	392	401
2,251	2,251	2,198	2,249	2,304	2,362
108	108	94	109	109	48
2	2	2	2	2	2
56,555	56,555	56,124	56,615	58,037	59,522
<b>62,151</b>	<b>62,218</b>	<b>61,720</b>	<b>62,323</b>	<b>63,889</b>	<b>65,459</b>
<b>101</b>	<b>82</b>	<b>96</b>	<b>94</b>	<b>96</b>	<b>177</b>
<b>101</b>	<b>82</b>	<b>96</b>	<b>94</b>	<b>96</b>	<b>177</b>

**ACT Gambling and Racing Commission**  
**Revised Balance Sheet**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>						
<b>Current Assets</b>						
2,775	Cash and Cash Equivalents	2,775	3,450	3,709	3,976	4,251
4,667	Receivables	4,667	4,466	4,471	4,476	4,481
1	Other Current Assets	1	1	1	1	1
<b>7,443</b>	<b>Total Current Assets</b>	<b>7,443</b>	<b>7,917</b>	<b>8,181</b>	<b>8,453</b>	<b>8,733</b>
<b>Non Current Assets</b>						
44	Property, Plant and Equipment	44	38	38	48	48
252	Intangibles	252	266	169	72	36
<b>296</b>	<b>Total Non Current Assets</b>	<b>296</b>	<b>304</b>	<b>207</b>	<b>120</b>	<b>84</b>
<b>7,739</b>	<b>TOTAL ASSETS</b>	<b>7,739</b>	<b>8,221</b>	<b>8,388</b>	<b>8,573</b>	<b>8,817</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
4,712	Payables	4,712	4,422	4,425	4,428	4,431
5	Finance Leases	5	5	20	5	20
907	Employee Benefits	924	881	905	933	946
125	Other Liabilities	125	126	126	126	126
<b>5,749</b>	<b>Total Current Liabilities</b>	<b>5,766</b>	<b>5,434</b>	<b>5,476</b>	<b>5,492</b>	<b>5,523</b>
<b>Non Current Liabilities</b>						
27	Finance Leases	27	27	7	27	7
164	Employee Benefits	166	138	189	242	298
<b>191</b>	<b>Total Non Current Liabilities</b>	<b>193</b>	<b>165</b>	<b>196</b>	<b>269</b>	<b>305</b>
<b>5,940</b>	<b>TOTAL LIABILITIES</b>	<b>5,959</b>	<b>5,599</b>	<b>5,672</b>	<b>5,761</b>	<b>5,828</b>
<b>1,799</b>	<b>NET ASSETS</b>	<b>1,780</b>	<b>2,622</b>	<b>2,716</b>	<b>2,812</b>	<b>2,989</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
1,797	Accumulated Funds	1,778	2,620	2,714	2,810	2,987
2	Reserves	2	2	2	2	2
<b>1,799</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>1,780</b>	<b>2,622</b>	<b>2,716</b>	<b>2,812</b>	<b>2,989</b>

**ACT Gambling and Racing Commission**  
**Revised Statement of Changes in Equity**

Budget	Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>Opening Equity</b>					
1,696	1,696	2,524	2,620	2,714	2,810
2	2	2	2	2	2
<b>1,698</b>	<b>1,698</b>	<b>2,526</b>	<b>2,622</b>	<b>2,716</b>	<b>2,812</b>
<b>Balance at the Start of the Reporting Period</b>					
<b>Comprehensive Income</b>					
101	82	96	94	96	177
<b>101</b>	<b>82</b>	<b>96</b>	<b>94</b>	<b>96</b>	<b>177</b>
<b>Total Comprehensive Income</b>					
<b>Closing Equity</b>					
1,797	1,778	2,620	2,714	2,810	2,987
2	2	2	2	2	2
<b>1,799</b>	<b>1,780</b>	<b>2,622</b>	<b>2,716</b>	<b>2,812</b>	<b>2,989</b>
<b>Balance at the End of the Reporting Period</b>					

**ACT Gambling and Racing Commission  
Revised Cash Flow Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
4,451	Cash from Government for Outputs	4,499	4,499	4,577	4,688	4,818
56,555	Taxes, Fees and Fines	56,555	56,124	56,615	58,037	59,522
79	Interest Received	79	79	86	94	101
1,261	Other Receipts	1,261	1,208	1,233	1,260	1,289
<b>62,346</b>	<b>Operating Receipts</b>	<b>62,394</b>	<b>61,910</b>	<b>62,511</b>	<b>64,079</b>	<b>65,730</b>
<b>Payments</b>						
2,789	Related to Employees	2,830	2,830	2,886	2,964	3,055
385	Related to Superannuation	392	392	387	392	401
2,228	Related to Supplies and Services	2,228	2,175	2,226	2,281	2,339
2	Borrowing Costs	2	2	2	2	2
119	Other Payments	119	119	119	119	119
56,555	Territory Receipts to Government	56,555	56,124	56,615	58,037	59,522
<b>62,078</b>	<b>Operating Payments</b>	<b>62,126</b>	<b>61,642</b>	<b>62,235</b>	<b>63,795</b>	<b>65,438</b>
<b>268</b>	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>268</b>	<b>268</b>	<b>276</b>	<b>284</b>	<b>292</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
10	Purchase of Property, Plant and Equipment and Capital Works	10	10	10	10	10
0	Purchase of Land and Intangibles	0	46	0	0	0
<b>10</b>	<b>Investing Payments</b>	<b>10</b>	<b>56</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>-10</b>	<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-10</b>	<b>-56</b>	<b>-10</b>	<b>-10</b>	<b>-10</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Payments</b>						
7	Repayment of Finance Leases	7	7	7	7	7
<b>7</b>	<b>Financing Payments</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>-7</b>	<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>-7</b>	<b>-7</b>	<b>-7</b>	<b>-7</b>	<b>-7</b>
<b>251</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>251</b>	<b>205</b>	<b>259</b>	<b>267</b>	<b>275</b>
<b>2,524</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>2,524</b>	<b>3,245</b>	<b>3,450</b>	<b>3,709</b>	<b>3,976</b>
<b>2,775</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>2,775</b>	<b>3,450</b>	<b>3,709</b>	<b>3,976</b>	<b>4,251</b>

### 3.17 CANBERRA INSTITUTE OF TECHNOLOGY

#### Changes to Appropriation

##### Changes to Appropriation - Controlled

Government Payment for Outputs	2013-14	2014-15	2015-16	2016-17
	Revised Budget \$'000	Estimate \$'000	Estimate \$'000	Estimate \$'000
<b>2013-14 Budget</b>	<b>66,054</b>	<b>66,435</b>	<b>66,600</b>	<b>67,488</b>
<b>2nd Appropriation</b>				
Revised Wage Parameters	907	1,285	2,158	3,299
<b>Policy Adjustments</b>				
General Savings	-	(1,163)	(1,166)	(1,181)
<b>Technical Adjustments</b>				
Revised Indexation Parameters	-	(52)	(54)	(55)
Commonwealth Grants - National Skills and Workforce Development SPP	20	(14)	(56)	(63)
Commonwealth Grants - TAFE Fee Waivers for Childcare Qualifications NPP	(97)	(69)	-	-
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>66,884</b>	<b>66,422</b>	<b>67,482</b>	<b>69,488</b>

#### Revised Output Classes

	Total Cost			Government Payment for Outputs		
	2013-14		2013-14	2013-14		2013-14
	Original Budget \$'000	Variation \$'000	Revised Budget \$'000	Original Budget \$'000	Variation \$'000	Revised Budget \$'000
<b>Output Class 1:</b>						
<b>Canberra Institute of Technology</b>						
Output 1.1: Provision of Vocational Education and Training Services	107,284	1,364	108,648	66,054	830	66,884
<b>Total</b>	<b>107,284</b>	<b>1,364</b>	<b>108,648</b>	<b>66,054</b>	<b>830</b>	<b>66,884</b>



## Changes to Financial Statements

The following tables show the total budget variation for the Canberra Institute of Technology associated with the *Appropriation Bill 2013-2014 (No. 2)*, signed instruments under the *Financial Management Act 1996* and the impact of capital works re-profiling.

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow on effect of the 2012-13 financial statements and the impact of the *Appropriation Act 2013-2014 (No. 2)*. The estimated outcome and forward estimates reflect these movements in addition to revised estimates of the 2013-14 Budget Review.

### Canberra Institute of Technology Variation to the Operating Statement

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Revenue</b>					
Government Payment for Outputs	830	830	-13	882	2,000
Dividend Revenue	0	-350	0	0	0
<b>Total Revenue</b>	<b>830</b>	<b>480</b>	<b>-13</b>	<b>882</b>	<b>2,000</b>
<b>Expenses</b>					
Employee Expenses	1,291	1,291	740	1,681	2,422
Superannuation Expenses	150	150	110	252	438
Supplies and Services	-77	-77	-426	-400	-413
<b>Total Ordinary Expenses</b>	<b>1,364</b>	<b>1,364</b>	<b>424</b>	<b>1,533</b>	<b>2,447</b>
<b>Operating Result</b>	<b>-534</b>	<b>-884</b>	<b>-437</b>	<b>-651</b>	<b>-447</b>
<b>Total Comprehensive Income</b>	<b>-534</b>	<b>-884</b>	<b>-437</b>	<b>-651</b>	<b>-447</b>

**Canberra Institute of Technology  
Variation to the Balance Sheet**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	-101	-2,609	-3,102	-3,342	-3,709
Receivables	0	-1,753	-1,403	-1,403	-1,403
Investments	0	2,000	2,000	2,000	2,000
Other Current Assets	0	-128	-128	-128	-128
<b>Total Current Assets</b>	<b>-101</b>	<b>-2,490</b>	<b>-2,633</b>	<b>-2,873</b>	<b>-3,240</b>
<b>Non Current Assets</b>					
Property, Plant and Equipment	0	-3,256	-3,256	-3,256	-3,256
Intangibles	0	428	428	428	428
Capital Works in Progress	0	-659	-659	-659	-659
<b>Total Non Current Assets</b>	<b>0</b>	<b>-3,487</b>	<b>-3,487</b>	<b>-3,487</b>	<b>-3,487</b>
<b>TOTAL ASSETS</b>	<b>-101</b>	<b>-5,977</b>	<b>-6,120</b>	<b>-6,360</b>	<b>-6,727</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	0	-789	-789	-789	-789
Interest-Bearing Liabilities	0	31	31	31	31
Employee Benefits	392	760	1,035	1,403	1,424
Other Liabilities	0	290	290	290	290
<b>Total Current Liabilities</b>	<b>392</b>	<b>292</b>	<b>567</b>	<b>935</b>	<b>956</b>
<b>Non Current Liabilities</b>					
Employee Benefits	41	764	783	826	885
<b>Total Non Current Liabilities</b>	<b>41</b>	<b>764</b>	<b>783</b>	<b>826</b>	<b>885</b>
<b>TOTAL LIABILITIES</b>	<b>433</b>	<b>1,056</b>	<b>1,350</b>	<b>1,761</b>	<b>1,841</b>
<b>NET ASSETS</b>	<b>-534</b>	<b>-7,033</b>	<b>-7,470</b>	<b>-8,121</b>	<b>-8,568</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	-534	-4,890	-5,327	-5,978	-6,425
Reserves	0	-2,143	-2,143	-2,143	-2,143
<b>TOTAL FUNDS EMPLOYED</b>	<b>-534</b>	<b>-7,033</b>	<b>-7,470</b>	<b>-8,121</b>	<b>-8,568</b>

**Canberra Institute of Technology**  
**Variation to the Statement of Changes in Equity**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	-4,006	-4,890	-5,327	-5,978
Opening Asset Revaluation Reserve	0	-2,143	-2,143	-2,143	-2,143
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>-6,149</b>	<b>-7,033</b>	<b>-7,470</b>	<b>-8,121</b>
<b>Comprehensive Income</b>					
Operating Result for the Period	-534	-884	-437	-651	-447
<b>Total Comprehensive Income</b>	<b>-534</b>	<b>-884</b>	<b>-437</b>	<b>-651</b>	<b>-447</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	-534	-4,890	-5,327	-5,978	-6,425
Closing Asset Revaluation Reserve	0	-2,143	-2,143	-2,143	-2,143
<b>Balance at the End of the Reporting Period</b>	<b>-534</b>	<b>-7,033</b>	<b>-7,470</b>	<b>-8,121</b>	<b>-8,568</b>

**Canberra Institute of Technology**  
**Variation to the Cash Flow Statement**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for Outputs	830	830	-13	882	2,000
Dividends	0	0	-350	0	0
<b>Operating Receipts</b>	<b>830</b>	<b>830</b>	<b>-363</b>	<b>882</b>	<b>2,000</b>
<b>Payments</b>					
Related to Employees	858	858	446	1,270	2,342
Related to Superannuation	150	150	110	252	438
Related to Supplies and Services	-77	-77	-426	-400	-413
<b>Operating Payments</b>	<b>931</b>	<b>931</b>	<b>130</b>	<b>1,122</b>	<b>2,367</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>-101</b>	<b>-101</b>	<b>-493</b>	<b>-240</b>	<b>-367</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>-101</b>	<b>-101</b>	<b>-493</b>	<b>-240</b>	<b>-367</b>
<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>-2,508</b>	<b>-2,609</b>	<b>-3,102</b>	<b>-3,342</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>-101</b>	<b>-2,609</b>	<b>-3,102</b>	<b>-3,342</b>	<b>-3,709</b>

**Canberra Institute of Technology**  
**Revised Operating Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>						
<b>Revenue</b>						
66,054	Government Payment for Outputs	66,884	66,884	66,423	67,482	69,488
20,800	User Charges - Non ACT Government	20,800	20,800	21,289	21,952	22,533
7,481	User Charges - ACT Government	7,481	7,481	7,679	7,732	7,925
263	Interest	263	263	263	263	263
500	Dividend Revenue	500	150	500	500	500
3,865	Other Revenue	3,865	3,865	3,880	3,895	3,985
35	Resources Received Free of Charge	35	35	35	35	35
<b>98,998</b>	<b>Total Revenue</b>	<b>99,828</b>	<b>99,478</b>	<b>100,069</b>	<b>101,859</b>	<b>104,729</b>
<b>Gains</b>						
64	Other Gains	64	64	64	64	64
<b>64</b>	<b>Total Gains</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>64</b>
<b>99,062</b>	<b>Total Income</b>	<b>99,892</b>	<b>99,542</b>	<b>100,133</b>	<b>101,923</b>	<b>104,793</b>
<b>Expenses</b>						
59,297	Employee Expenses	60,588	60,588	60,675	62,074	63,185
7,283	Superannuation Expenses	7,433	7,433	7,393	7,639	7,945
31,689	Supplies and Services	31,612	31,612	31,584	31,721	32,704
8,669	Depreciation and Amortisation	8,669	8,669	8,690	8,707	8,691
346	Other Expenses	346	346	350	355	360
<b>107,284</b>	<b>Total Ordinary Expenses</b>	<b>108,648</b>	<b>108,648</b>	<b>108,692</b>	<b>110,496</b>	<b>112,885</b>
<b>-8,222</b>	<b>Operating Result</b>	<b>-8,756</b>	<b>-9,106</b>	<b>-8,559</b>	<b>-8,573</b>	<b>-8,092</b>
<b>Other Comprehensive Income</b>						
<i>Items that will not be subsequently reclassified to Profit or Loss</i>						
1,632	Inc/Dec in Asset Revaluation Reserve Surpluses	0	1,632	1,648	1,666	1,666
<b>1,632</b>	<b>Total Other Comprehensive Income</b>	<b>0</b>	<b>1,632</b>	<b>1,648</b>	<b>1,666</b>	<b>1,666</b>
<b>-6,590</b>	<b>Total Comprehensive Income</b>	<b>-8,756</b>	<b>-7,474</b>	<b>-6,911</b>	<b>-6,907</b>	<b>-6,426</b>

**Canberra Institute of Technology**  
**Revised Balance Sheet**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>						
<b>Current Assets</b>						
8,899	Cash and Cash Equivalents	8,798	6,290	6,409	6,997	7,719
8,781	Receivables	8,781	7,028	7,402	7,427	7,452
0	Investments	0	2,000	2,000	2,000	2,000
500	Other Current Assets	500	372	372	372	372
<b>18,180</b>	<b>Total Current Assets</b>	<b>18,079</b>	<b>15,690</b>	<b>16,183</b>	<b>16,796</b>	<b>17,543</b>
<b>Non Current Assets</b>						
20	Investments	20	20	20	20	20
207,673	Property, Plant and Equipment	207,673	204,417	201,871	199,386	196,978
1,159	Intangibles	1,159	1,587	1,272	957	642
2,394	Capital Works in Progress	2,394	1,735	1,795	1,856	1,919
<b>211,246</b>	<b>Total Non Current Assets</b>	<b>211,246</b>	<b>207,759</b>	<b>204,958</b>	<b>202,219</b>	<b>199,559</b>
<b>229,426</b>	<b>TOTAL ASSETS</b>	<b>229,325</b>	<b>223,449</b>	<b>221,141</b>	<b>219,015</b>	<b>217,102</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
1,850	Payables	1,850	1,061	1,096	1,131	1,166
1	Interest-Bearing Liabilities	1	32	32	32	32
19,191	Employee Benefits	19,583	19,951	20,635	21,410	21,838
8,988	Other Liabilities	8,988	9,278	9,331	9,385	9,439
<b>30,030</b>	<b>Total Current Liabilities</b>	<b>30,422</b>	<b>30,322</b>	<b>31,094</b>	<b>31,958</b>	<b>32,475</b>
<b>Non Current Liabilities</b>						
2,131	Employee Benefits	2,172	2,895	3,015	3,160	3,321
<b>2,131</b>	<b>Total Non Current Liabilities</b>	<b>2,172</b>	<b>2,895</b>	<b>3,015</b>	<b>3,160</b>	<b>3,321</b>
<b>32,161</b>	<b>TOTAL LIABILITIES</b>	<b>32,594</b>	<b>33,217</b>	<b>34,109</b>	<b>35,118</b>	<b>35,796</b>
<b>197,265</b>	<b>NET ASSETS</b>	<b>196,731</b>	<b>190,232</b>	<b>187,032</b>	<b>183,897</b>	<b>181,306</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
107,679	Accumulated Funds	107,145	102,789	97,941	93,140	88,883
89,586	Reserves	89,586	87,443	89,091	90,757	92,423
<b>197,265</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>196,731</b>	<b>190,232</b>	<b>187,032</b>	<b>183,897</b>	<b>181,306</b>

**Canberra Institute of Technology**  
**Revised Statement of Changes in Equity**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
	<b>Opening Equity</b>					
112,144	Opening Accumulated Funds	112,144	108,138	102,789	97,941	93,140
87,954	Opening Asset Revaluation Reserve	89,586	85,811	87,443	89,091	90,757
<b>200,098</b>	<b>Balance at the Start of the Reporting Period</b>	<b>201,730</b>	<b>193,949</b>	<b>190,232</b>	<b>187,032</b>	<b>183,897</b>
	<b>Comprehensive Income</b>					
-8,222	Operating Result for the Period	-8,756	-9,106	-8,559	-8,573	-8,092
1,632	Inc/Dec in Asset Revaluation Reserve Surpluses	0	1,632	1,648	1,666	1,666
<b>-6,590</b>	<b>Total Comprehensive Income</b>	<b>-8,756</b>	<b>-7,474</b>	<b>-6,911</b>	<b>-6,907</b>	<b>-6,426</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
3,757	Capital Injections	3,757	3,757	3,711	3,772	3,835
<b>3,757</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>3,757</b>	<b>3,757</b>	<b>3,711</b>	<b>3,772</b>	<b>3,835</b>
	<b>Closing Equity</b>					
107,679	Closing Accumulated Funds	107,145	102,789	97,941	93,140	88,883
89,586	Closing Asset Revaluation Reserve	89,586	87,443	89,091	90,757	92,423
<b>197,265</b>	<b>Balance at the End of the Reporting Period</b>	<b>196,731</b>	<b>190,232</b>	<b>187,032</b>	<b>183,897</b>	<b>181,306</b>

**Canberra Institute of Technology  
Revised Cash Flow Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
66,054	Cash from Government for Outputs	66,884	66,884	66,422	67,482	69,488
28,310	User Charges	28,310	28,310	29,012	29,743	30,607
263	Interest Received	263	263	263	263	263
8,173	Other Receipts	8,173	8,173	8,173	8,173	8,173
250	Dividends	250	250	150	500	500
<b>103,050</b>	<b>Operating Receipts</b>	<b>103,880</b>	<b>103,880</b>	<b>104,020</b>	<b>106,161</b>	<b>109,031</b>
<b>Payments</b>						
58,787	Related to Employees	59,645	59,645	59,870	61,154	62,596
7,283	Related to Superannuation	7,433	7,433	7,393	7,639	7,945
31,440	Related to Supplies and Services	31,363	31,363	31,333	31,470	32,453
4,801	Other Payments	4,801	4,801	4,805	4,810	4,815
<b>102,311</b>	<b>Operating Payments</b>	<b>103,242</b>	<b>103,242</b>	<b>103,401</b>	<b>105,073</b>	<b>107,809</b>
<b>739</b>	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>638</b>	<b>638</b>	<b>619</b>	<b>1,088</b>	<b>1,222</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
4,257	Purchase of Property, Plant and Equipment and Capital Works	4,257	4,257	4,211	4,272	4,335
<b>4,257</b>	<b>Investing Payments</b>	<b>4,257</b>	<b>4,257</b>	<b>4,211</b>	<b>4,272</b>	<b>4,335</b>
<b>-4,257</b>	<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-4,257</b>	<b>-4,257</b>	<b>-4,211</b>	<b>-4,272</b>	<b>-4,335</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
3,757	Capital Injections from Government	3,757	3,757	3,711	3,772	3,835
<b>3,757</b>	<b>Financing Receipts</b>	<b>3,757</b>	<b>3,757</b>	<b>3,711</b>	<b>3,772</b>	<b>3,835</b>
<b>3,757</b>	<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>3,757</b>	<b>3,757</b>	<b>3,711</b>	<b>3,772</b>	<b>3,835</b>
<b>239</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>138</b>	<b>138</b>	<b>119</b>	<b>588</b>	<b>722</b>
<b>8,660</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>8,660</b>	<b>6,152</b>	<b>6,290</b>	<b>6,409</b>	<b>6,997</b>
<b>8,899</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>8,798</b>	<b>6,290</b>	<b>6,409</b>	<b>6,997</b>	<b>7,719</b>



### 3.18 CULTURAL FACILITIES CORPORATION

#### Changes to Appropriation

##### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Government Payment for Outputs</b>				
<b>2013-14 Budget</b>	<b>7,958</b>	<b>8,110</b>	<b>8,192</b>	<b>8,358</b>
<b>2nd Appropriation</b>				
Revised Wage Parameters	95	121	214	295
<b>Technical Adjustments</b>				
Revised Indexation Parameters	-	(9)	(9)	(10)
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>8,053</b>	<b>8,222</b>	<b>8,397</b>	<b>8,643</b>

#### Revised Output Classes

	Total Cost			Government Payment for Outputs		
	2013-14 Original Budget \$'000	Variation \$'000	2013-14 Revised Budget \$'000	2013-14 Original Budget \$'000	Variation \$'000	2013-14 Revised Budget \$'000
<b>Output Class 1:</b>						
<b>Cultural Facilities Management</b>						
Output 1.1: Cultural Facilities Corporation	15,536	202	15,738	7,958	95	8,053
<b>Total</b>	<b>15,536</b>	<b>202</b>	<b>15,738</b>	<b>7,958</b>	<b>95</b>	<b>8,053</b>

## Changes to Financial Statements

The following tables show the total budget variation for the Cultural Facilities Corporation associated with the *Appropriation Bill 2013-2014 (No. 2)*, signed instruments under the *Financial Management Act 1996* and the impact of capital works re-profiling.

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow on effect of the 2012-13 financial statements and the impact of the *Appropriation Act 2013-2014 (No. 2)*. The estimated outcome and forward estimates reflect these movements in addition to revised estimates of the 2013-14 Budget Review.

### Cultural Facilities Corporation Variation to the Operating Statement

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Revenue</b>					
Government Payment for Outputs	95	95	112	205	285
User Charges - Non ACT Government	67	67	95	160	219
<b>Total Revenue</b>	<b>162</b>	<b>162</b>	<b>207</b>	<b>365</b>	<b>504</b>
<b>Expenses</b>					
Employee Expenses	178	178	207	344	435
Superannuation Expenses	24	24	30	52	73
<b>Total Ordinary Expenses</b>	<b>202</b>	<b>202</b>	<b>237</b>	<b>396</b>	<b>508</b>
<b>Operating Result</b>	<b>-40</b>	<b>-40</b>	<b>-30</b>	<b>-31</b>	<b>-4</b>
<b>Total Comprehensive Income</b>	<b>-40</b>	<b>-40</b>	<b>-30</b>	<b>-31</b>	<b>-4</b>

**Cultural Facilities Corporation  
Variation to the Balance Sheet**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	0	32	32	32	32
Receivables	0	-74	-74	-74	-74
Inventories	0	-4	-4	-4	-4
Other Current Assets	0	-14	-14	-14	-14
<b>Total Current Assets</b>	<b>0</b>	<b>-60</b>	<b>-60</b>	<b>-60</b>	<b>-60</b>
<b>Non Current Assets</b>					
Property, Plant and Equipment	0	365	365	365	365
Intangibles	0	-15	-15	-15	-15
<b>Total Non Current Assets</b>	<b>0</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>
<b>TOTAL ASSETS</b>	<b>0</b>	<b>290</b>	<b>290</b>	<b>290</b>	<b>290</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	0	-134	-134	-134	-134
Finance Leases	0	-6	-6	-6	-6
Employee Benefits	35	-71	-42	-15	-14
Other Liabilities	0	88	88	88	88
<b>Total Current Liabilities</b>	<b>35</b>	<b>-123</b>	<b>-94</b>	<b>-67</b>	<b>-66</b>
<b>Non Current Liabilities</b>					
Finance Leases	0	16	16	16	16
Employee Benefits	5	29	30	34	37
<b>Total Non Current Liabilities</b>	<b>5</b>	<b>45</b>	<b>46</b>	<b>50</b>	<b>53</b>
<b>TOTAL LIABILITIES</b>	<b>40</b>	<b>-78</b>	<b>-48</b>	<b>-17</b>	<b>-13</b>
<b>NET ASSETS</b>	<b>-40</b>	<b>368</b>	<b>338</b>	<b>307</b>	<b>303</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	-40	173	143	112	108
Reserves	0	195	195	195	195
<b>TOTAL FUNDS EMPLOYED</b>	<b>-40</b>	<b>368</b>	<b>338</b>	<b>307</b>	<b>303</b>

**Cultural Facilities Corporation**  
**Variation to the Statement of Changes in Equity**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	213	173	143	112
Opening Asset Revaluation Reserve	0	195	195	195	195
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>408</b>	<b>368</b>	<b>338</b>	<b>307</b>
<b>Comprehensive Income</b>					
Operating Result for the Period	-40	-40	-30	-31	-4
<b>Total Comprehensive Income</b>	<b>-40</b>	<b>-40</b>	<b>-30</b>	<b>-31</b>	<b>-4</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	-40	173	143	112	108
Closing Asset Revaluation Reserve	0	195	195	195	195
<b>Balance at the End of the Reporting Period</b>	<b>-40</b>	<b>368</b>	<b>338</b>	<b>307</b>	<b>303</b>

**Cultural Facilities Corporation**  
**Variation to the Cash Flow Statement**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for Outputs	95	95	112	205	285
User Charges	67	67	95	160	219
<b>Operating Receipts</b>	<b>162</b>	<b>162</b>	<b>207</b>	<b>365</b>	<b>504</b>
<b>Payments</b>					
Related to Employees	138	138	177	313	431
Related to Superannuation	24	24	30	52	73
<b>Operating Payments</b>	<b>162</b>	<b>162</b>	<b>207</b>	<b>365</b>	<b>504</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>

**Cultural Facilities Corporation  
Revised Operating Statement**

<b>2013-14 Budget</b>		<b>2013-14 Revised Budget</b>	<b>2013-14 Estimated Outcome</b>	<b>2014-15 Estimate</b>	<b>2015-16 Estimate</b>	<b>2016-17 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
	<b>Revenue</b>					
7,958	Government Payment for Outputs	8,053	8,053	8,222	8,397	8,643
5,065	User Charges - Non ACT Government	5,132	5,132	5,179	5,250	5,315
444	User Charges - ACT Government	444	444	444	444	444
71	Interest	71	71	71	71	71
39	Resources Received Free of Charge	39	39	39	39	39
<b>13,577</b>	<b>Total Revenue</b>	<b>13,739</b>	<b>13,739</b>	<b>13,955</b>	<b>14,201</b>	<b>14,512</b>
	<b>Expenses</b>					
6,368	Employee Expenses	6,546	6,546	6,637	6,783	6,926
791	Superannuation Expenses	815	815	829	869	915
6,152	Supplies and Services	6,152	6,152	6,252	6,314	6,409
2,133	Depreciation and Amortisation	2,133	2,133	2,133	2,133	2,133
6	Borrowing Costs	6	6	6	6	6
86	Other Expenses	86	86	86	86	86
<b>15,536</b>	<b>Total Ordinary Expenses</b>	<b>15,738</b>	<b>15,738</b>	<b>15,943</b>	<b>16,191</b>	<b>16,475</b>
<b>-1,959</b>	<b>Operating Result</b>	<b>-1,999</b>	<b>-1,999</b>	<b>-1,988</b>	<b>-1,990</b>	<b>-1,963</b>
<b>-1,959</b>	<b>Total Comprehensive Income</b>	<b>-1,999</b>	<b>-1,999</b>	<b>-1,988</b>	<b>-1,990</b>	<b>-1,963</b>

**Cultural Facilities Corporation**  
**Revised Balance Sheet**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>						
<b>Current Assets</b>						
604	Cash and Cash Equivalents	604	636	706	775	844
582	Receivables	582	508	509	510	511
20	Inventories	20	16	16	16	16
150	Other Current Assets	150	136	136	136	136
<b>1,356</b>	<b>Total Current Assets</b>	<b>1,356</b>	<b>1,296</b>	<b>1,367</b>	<b>1,437</b>	<b>1,507</b>
<b>Non Current Assets</b>						
55,357	Property, Plant and Equipment	55,357	55,722	54,816	53,222	51,627
126	Intangibles	126	111	-4	-15	-15
<b>55,483</b>	<b>Total Non Current Assets</b>	<b>55,483</b>	<b>55,833</b>	<b>54,812</b>	<b>53,207</b>	<b>51,612</b>
<b>56,839</b>	<b>TOTAL ASSETS</b>	<b>56,839</b>	<b>57,129</b>	<b>56,179</b>	<b>54,644</b>	<b>53,119</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
696	Payables	696	562	614	666	718
43	Finance Leases	43	37	37	37	37
1,388	Employee Benefits	1,423	1,317	1,391	1,463	1,474
272	Other Liabilities	272	360	360	360	360
<b>2,399</b>	<b>Total Current Liabilities</b>	<b>2,434</b>	<b>2,276</b>	<b>2,402</b>	<b>2,526</b>	<b>2,589</b>
<b>Non Current Liabilities</b>						
13	Finance Leases	13	29	29	29	29
177	Employee Benefits	182	206	208	213	217
121	Other	121	121	69	17	0
<b>311</b>	<b>Total Non Current Liabilities</b>	<b>316</b>	<b>356</b>	<b>306</b>	<b>259</b>	<b>246</b>
<b>2,710</b>	<b>TOTAL LIABILITIES</b>	<b>2,750</b>	<b>2,632</b>	<b>2,708</b>	<b>2,785</b>	<b>2,835</b>
<b>54,129</b>	<b>NET ASSETS</b>	<b>54,089</b>	<b>54,497</b>	<b>53,471</b>	<b>51,859</b>	<b>50,284</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
29,468	Accumulated Funds	29,428	29,641	28,615	27,003	25,428
24,661	Reserves	24,661	24,856	24,856	24,856	24,856
<b>54,129</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>54,089</b>	<b>54,497</b>	<b>53,471</b>	<b>51,859</b>	<b>50,284</b>

**Cultural Facilities Corporation**  
**Revised Statement of Changes in Equity**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
	<b>Opening Equity</b>					
28,937	Opening Accumulated Funds	28,937	29,150	29,641	28,615	27,003
24,611	Opening Asset Revaluation Reserve	24,611	24,806	24,806	24,806	24,806
50	Opening Other Reserve	50	50	50	50	50
<b>53,598</b>	<b>Balance at the Start of the Reporting Period</b>	<b>53,598</b>	<b>54,006</b>	<b>54,497</b>	<b>53,471</b>	<b>51,859</b>
	<b>Comprehensive Income</b>					
-1,959	Operating Result for the Period	-1,999	-1,999	-1,988	-1,990	-1,963
<b>-1,959</b>	<b>Total Comprehensive Income</b>	<b>-1,999</b>	<b>-1,999</b>	<b>-1,988</b>	<b>-1,990</b>	<b>-1,963</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
2,490	Capital Injections	2,490	2,490	962	378	388
<b>2,490</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>2,490</b>	<b>2,490</b>	<b>962</b>	<b>378</b>	<b>388</b>
	<b>Closing Equity</b>					
29,468	Closing Accumulated Funds	29,428	29,641	28,615	27,003	25,428
24,611	Closing Asset Revaluation Reserve	24,611	24,806	24,806	24,806	24,806
50	Closing Other Reserve	50	50	50	50	50
<b>54,129</b>	<b>Balance at the End of the Reporting Period</b>	<b>54,089</b>	<b>54,497</b>	<b>53,471</b>	<b>51,859</b>	<b>50,284</b>



**Cultural Facilities Corporation  
Revised Cash Flow Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
7,958	Cash from Government for Outputs	8,053	8,053	8,222	8,397	8,643
5,521	User Charges	5,588	5,588	5,635	5,706	5,771
71	Interest Received	71	71	71	71	71
511	Other Receipts	511	511	511	511	511
<b>14,061</b>	<b>Operating Receipts</b>	<b>14,223</b>	<b>14,223</b>	<b>14,440</b>	<b>14,685</b>	<b>14,996</b>
<b>Payments</b>						
6,323	Related to Employees	6,461	6,461	6,562	6,707	6,877
791	Related to Superannuation	815	815	829	869	915
6,121	Related to Supplies and Services	6,121	6,121	6,221	6,283	6,378
601	Other Payments	601	601	601	601	601
<b>13,836</b>	<b>Operating Payments</b>	<b>13,998</b>	<b>13,998</b>	<b>14,213</b>	<b>14,460</b>	<b>14,771</b>
<b>225</b>	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>225</b>	<b>225</b>	<b>226</b>	<b>225</b>	<b>225</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
2,640	Purchase of Property, Plant and Equipment and Capital Works	2,640	2,640	1,112	528	538
<b>2,640</b>	<b>Investing Payments</b>	<b>2,640</b>	<b>2,640</b>	<b>1,112</b>	<b>528</b>	<b>538</b>
<b>-2,640</b>	<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-2,640</b>	<b>-2,640</b>	<b>-1,112</b>	<b>-528</b>	<b>-538</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
2,490	Capital Injections from Government	2,490	2,490	962	378	388
<b>2,490</b>	<b>Financing Receipts</b>	<b>2,490</b>	<b>2,490</b>	<b>962</b>	<b>378</b>	<b>388</b>
<b>Payments</b>						
6	Repayment of Finance Leases	6	6	6	6	6
<b>6</b>	<b>Financing Payments</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>2,484</b>	<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>2,484</b>	<b>2,484</b>	<b>956</b>	<b>372</b>	<b>382</b>
<b>69</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>69</b>	<b>69</b>	<b>70</b>	<b>69</b>	<b>69</b>
<b>535</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>535</b>	<b>568</b>	<b>636</b>	<b>706</b>	<b>775</b>
<b>604</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>604</b>	<b>636</b>	<b>706</b>	<b>775</b>	<b>844</b>

### 3.19 EXHIBITION PARK CORPORATION

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#### Changes to Appropriation

##### Changes to Appropriation - Controlled

	2013-14	2014-15	2015-16	2016-17
Government Payment for Outputs	Revised Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000
<b>2013-14 Budget</b>	<b>425</b>	<b>443</b>	<b>463</b>	<b>477</b>
<b>2nd Appropriation</b>				
Revised Wage Parameters	4	5	9	14
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>429</b>	<b>448</b>	<b>472</b>	<b>491</b>

## Changes to Financial Statements

The following tables show the total budget variation for the Exhibition Park Corporation associated with the *Appropriation Bill 2013-2014 (No. 2)*, signed instruments under the *Financial Management Act 1996* and the impact of capital works re-profiling.

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow on effect of the 2012-13 financial statements and the impact of the *Appropriation Act 2013-2014 (No. 2)*. The estimated outcome and forward estimates reflect these movements in addition to revised estimates of the 2013-14 Budget Review.

### Exhibition Park Corporation Variation to the Operating Statement

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Revenue</b>					
Government Payment for Outputs	4	4	5	9	14
User Charges - Non ACT Government	19	19	27	47	73
<b>Total Revenue</b>	<b>23</b>	<b>23</b>	<b>32</b>	<b>56</b>	<b>87</b>
<b>Expenses</b>					
Employee Expenses	28	28	34	58	79
Superannuation Expenses	3	3	4	7	11
Borrowing Costs	0	-20	21	22	23
<b>Total Ordinary Expenses</b>	<b>31</b>	<b>11</b>	<b>59</b>	<b>87</b>	<b>113</b>
<b>Operating Result</b>	<b>-8</b>	<b>12</b>	<b>-27</b>	<b>-31</b>	<b>-26</b>
<b>Total Comprehensive Income</b>	<b>-8</b>	<b>12</b>	<b>-27</b>	<b>-31</b>	<b>-26</b>

**Exhibition Park Corporation  
Variation to the Balance Sheet**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	0	0	0	0	-80
Receivables	0	-2	-2	-2	-2
Other Current Assets	0	2	2	2	2
<b>Total Current Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-80</b>
<b>Non Current Assets</b>					
Property, Plant and Equipment	0	-248	-248	-248	-248
Investment Property	0	70	70	70	108
<b>Total Non Current Assets</b>	<b>0</b>	<b>-178</b>	<b>-178</b>	<b>-178</b>	<b>-140</b>
<b>TOTAL ASSETS</b>	<b>0</b>	<b>-178</b>	<b>-178</b>	<b>-178</b>	<b>-220</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	0	-109	-59	110	124
Interest-Bearing Liabilities	0	70	70	23	58
Finance Leases	0	-14	-1	4	4
Employee Benefits	8	18	10	-13	-12
Other Liabilities	0	-55	-55	-55	-55
<b>Total Current Liabilities</b>	<b>8</b>	<b>-90</b>	<b>-35</b>	<b>69</b>	<b>119</b>
<b>Non Current Liabilities</b>					
Interest Bearing Liabilities	0	430	451	455	387
Finance Leases	0	-3	-3	-3	-3
Employee Benefits	0	9	10	-17	-15
Other	0	104	54	4	4
<b>Total Non Current Liabilities</b>	<b>0</b>	<b>540</b>	<b>512</b>	<b>439</b>	<b>373</b>
<b>TOTAL LIABILITIES</b>	<b>8</b>	<b>450</b>	<b>477</b>	<b>508</b>	<b>492</b>
<b>NET ASSETS</b>	<b>-8</b>	<b>-628</b>	<b>-655</b>	<b>-686</b>	<b>-712</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	-8	-628	-655	-686	-712
<b>TOTAL FUNDS EMPLOYED</b>	<b>-8</b>	<b>-628</b>	<b>-655</b>	<b>-686</b>	<b>-712</b>

**Exhibition Park Corporation**  
**Variation to the Statement of Changes in Equity**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	-640	-628	-655	-686
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>-640</b>	<b>-628</b>	<b>-655</b>	<b>-686</b>
<b>Comprehensive Income</b>					
Operating Result for the Period	-8	12	-27	-31	-26
<b>Total Comprehensive Income</b>	<b>-8</b>	<b>12</b>	<b>-27</b>	<b>-31</b>	<b>-26</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	-8	-628	-655	-686	-712
<b>Balance at the End of the Reporting Period</b>	<b>-8</b>	<b>-628</b>	<b>-655</b>	<b>-686</b>	<b>-712</b>

**Exhibition Park Corporation**  
**Variation to the Cash Flow Statement**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government - CSO Payments	4	4	5	9	14
User Charges	19	19	27	47	73
<b>Operating Receipts</b>	<b>23</b>	<b>23</b>	<b>32</b>	<b>56</b>	<b>87</b>
<b>Payments</b>					
Related to Employees	20	20	28	49	76
Related to Superannuation	3	3	4	7	11
Related to Supplies and Services	0	173	0	0	0
Borrowing Costs	0	0	0	0	17
<b>Operating Payments</b>	<b>23</b>	<b>196</b>	<b>32</b>	<b>56</b>	<b>104</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>-173</b>	<b>0</b>	<b>0</b>	<b>-17</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>Payments</b>					
Purchase of Property, Plant and Equipment and Capital Works	0	450	0	0	0
<b>Investing Payments</b>	<b>0</b>	<b>450</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>0</b>	<b>-450</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
<b>Receipts</b>					
Borrowings Received	0	450	0	0	0
<b>Financing Receipts</b>	<b>0</b>	<b>450</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments</b>					
Repayment of Borrowings	0	0	0	0	63
<b>Financing Payments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63</b>
<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>0</b>	<b>450</b>	<b>0</b>	<b>0</b>	<b>-63</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>-173</b>	<b>0</b>	<b>0</b>	<b>-80</b>
<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>173</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-80</b>

**Exhibition Park Corporation  
Revised Operating Statement**

<b>2013-14 Budget</b>		<b>2013-14 Revised Budget</b>	<b>2013-14 Estimated Outcome</b>	<b>2014-15 Estimate</b>	<b>2015-16 Estimate</b>	<b>2016-17 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
	<b>Revenue</b>					
425	Government Payment for Outputs	429	429	448	472	491
3,816	User Charges - Non ACT Government	3,835	3,835	4,033	4,323	4,478
25	User Charges - ACT Government	25	25	30	40	50
34	Interest	34	34	48	24	14
122	Other Revenue	122	122	100	100	100
<b>4,422</b>	<b>Total Revenue</b>	<b>4,445</b>	<b>4,445</b>	<b>4,659</b>	<b>4,959</b>	<b>5,133</b>
	<b>Expenses</b>					
1,359	Employee Expenses	1,387	1,387	1,422	1,506	1,560
173	Superannuation Expenses	176	176	175	191	208
3,093	Supplies and Services	3,093	3,093	3,039	3,123	3,246
734	Depreciation and Amortisation	734	734	755	765	755
27	Borrowing Costs	27	7	76	80	82
<b>5,386</b>	<b>Total Ordinary Expenses</b>	<b>5,417</b>	<b>5,397</b>	<b>5,467</b>	<b>5,665</b>	<b>5,851</b>
<b>-964</b>	<b>Operating Result</b>	<b>-972</b>	<b>-952</b>	<b>-808</b>	<b>-706</b>	<b>-718</b>
<b>-964</b>	<b>Total Comprehensive Income</b>	<b>-972</b>	<b>-952</b>	<b>-808</b>	<b>-706</b>	<b>-718</b>

**Exhibition Park Corporation**  
**Revised Balance Sheet**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>						
<b>Current Assets</b>						
857	Cash and Cash Equivalents	857	857	653	549	598
303	Receivables	303	301	324	278	325
0	Other Current Assets	0	2	2	2	2
<b>1,160</b>	<b>Total Current Assets</b>	<b>1,160</b>	<b>1,160</b>	<b>979</b>	<b>829</b>	<b>925</b>
<b>Non Current Assets</b>						
35,695	Property, Plant and Equipment	35,695	35,447	35,319	35,285	35,051
2,400	Investment Property	2,400	2,470	2,470	2,470	2,508
539	Capital Works in Progress	539	539	539	539	539
<b>38,634</b>	<b>Total Non Current Assets</b>	<b>38,634</b>	<b>38,456</b>	<b>38,328</b>	<b>38,294</b>	<b>38,098</b>
<b>39,794</b>	<b>TOTAL ASSETS</b>	<b>39,794</b>	<b>39,616</b>	<b>39,307</b>	<b>39,123</b>	<b>39,023</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
452	Payables	452	343	292	315	407
0	Interest-Bearing Liabilities	0	70	70	68	75
21	Finance Leases	21	7	7	7	4
362	Employee Benefits	370	380	394	387	410
150	Other Liabilities	150	95	65	59	53
<b>985</b>	<b>Total Current Liabilities</b>	<b>993</b>	<b>895</b>	<b>828</b>	<b>836</b>	<b>949</b>
<b>Non Current Liabilities</b>						
1,076	Interest-Bearing Liabilities	1,076	1,506	1,581	1,597	1,511
10	Finance Leases	10	7	7	7	7
32	Employee Benefits	32	41	50	32	43
70	Other	70	174	104	54	54
<b>1,188</b>	<b>Total Non Current Liabilities</b>	<b>1,188</b>	<b>1,728</b>	<b>1,742</b>	<b>1,690</b>	<b>1,615</b>
<b>2,173</b>	<b>TOTAL LIABILITIES</b>	<b>2,181</b>	<b>2,623</b>	<b>2,570</b>	<b>2,526</b>	<b>2,564</b>
<b>37,621</b>	<b>NET ASSETS</b>	<b>37,613</b>	<b>36,993</b>	<b>36,737</b>	<b>36,597</b>	<b>36,459</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
22,719	Accumulated Funds	22,711	22,091	21,835	21,695	21,557
14,902	Reserves	14,902	14,902	14,902	14,902	14,902
<b>37,621</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>37,613</b>	<b>36,993</b>	<b>36,737</b>	<b>36,597</b>	<b>36,459</b>



**Exhibition Park Corporation**  
**Revised Statement of Changes in Equity**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
	<b>Opening Equity</b>					
22,524	Opening Accumulated Funds	22,524	21,884	22,091	21,835	21,695
14,902	Opening Asset Revaluation Reserve	14,902	14,902	14,902	14,902	14,902
<b>37,426</b>	<b>Balance at the Start of the Reporting Period</b>	<b>37,426</b>	<b>36,786</b>	<b>36,993</b>	<b>36,737</b>	<b>36,597</b>
	<b>Comprehensive Income</b>					
-964	Operating Result for the Period	-972	-952	-808	-706	-718
<b>-964</b>	<b>Total Comprehensive Income</b>	<b>-972</b>	<b>-952</b>	<b>-808</b>	<b>-706</b>	<b>-718</b>
	<b>Transactions Involving Owners Affecting Accumulated Funds</b>					
1,159	Capital Injections	1,159	1,159	552	566	580
<b>1,159</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>1,159</b>	<b>1,159</b>	<b>552</b>	<b>566</b>	<b>580</b>
	<b>Closing Equity</b>					
22,719	Closing Accumulated Funds	22,711	22,091	21,835	21,695	21,557
14,902	Closing Asset Revaluation Reserve	14,902	14,902	14,902	14,902	14,902
<b>37,621</b>	<b>Balance at the End of the Reporting Period</b>	<b>37,613</b>	<b>36,993</b>	<b>36,737</b>	<b>36,597</b>	<b>36,459</b>

**Exhibition Park Corporation**  
**Revised Cash Flow Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
425	Cash from Government - CSO Payments	429	429	448	472	491
3,841	User Charges	3,860	3,860	3,987	4,325	4,448
34	Interest Received	34	34	48	24	14
400	Other Receipts	400	400	400	400	400
<b>4,700</b>	<b>Operating Receipts</b>	<b>4,723</b>	<b>4,723</b>	<b>4,883</b>	<b>5,221</b>	<b>5,353</b>
<b>Payments</b>						
1,252	Related to Employees	1,272	1,272	1,391	1,470	1,530
171	Related to Superannuation	174	174	172	187	192
3,032	Related to Supplies and Services	3,032	3,204	3,095	3,217	3,001
1	Borrowing Costs	1	1	1	1	63
400	Other Payments	400	400	400	400	400
<b>4,856</b>	<b>Operating Payments</b>	<b>4,879</b>	<b>5,051</b>	<b>5,059</b>	<b>5,275</b>	<b>5,186</b>
<b>-156</b>	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>-156</b>	<b>-328</b>	<b>-176</b>	<b>-54</b>	<b>167</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
2,209	Purchase of Property, Plant and Equipment and Capital Works	2,209	2,659	552	586	580
<b>2,209</b>	<b>Investing Payments</b>	<b>2,209</b>	<b>2,659</b>	<b>552</b>	<b>586</b>	<b>580</b>
<b>-2,209</b>	<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-2,209</b>	<b>-2,659</b>	<b>-552</b>	<b>-586</b>	<b>-580</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Receipts</b>						
1,159	Capital Injections from Government	1,159	1,159	552	566	580
1,050	Borrowings Received	1,050	1,500	0	0	0
<b>2,209</b>	<b>Financing Receipts</b>	<b>2,209</b>	<b>2,659</b>	<b>552</b>	<b>566</b>	<b>580</b>
<b>Payments</b>						
17	Repayment of Advance to Government Agencies	17	17	18	20	0
0	Repayment of Borrowings	0	0	0	0	108
10	Repayment of Finance Leases	10	10	10	10	10
<b>27</b>	<b>Financing Payments</b>	<b>27</b>	<b>27</b>	<b>28</b>	<b>30</b>	<b>118</b>
<b>2,182</b>	<b>Net Cash Inflow / (Outflow) from Financing Activities</b>	<b>2,182</b>	<b>2,632</b>	<b>524</b>	<b>536</b>	<b>462</b>
<b>-183</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>-183</b>	<b>-355</b>	<b>-204</b>	<b>-104</b>	<b>49</b>
<b>1,040</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>1,040</b>	<b>1,213</b>	<b>857</b>	<b>653</b>	<b>549</b>
<b>857</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>857</b>	<b>857</b>	<b>653</b>	<b>549</b>	<b>598</b>

### 3.20 INDEPENDENT COMPETITION AND REGULATORY COMMISSION

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#### Changes to Appropriation

##### Changes to Appropriation - Controlled

	2013-14	2014-15	2015-16	2016-17
Government Payment for Outputs	Revised Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000
<b>2013-14 Budget</b>	<b>526</b>	<b>539</b>	<b>550</b>	<b>562</b>
<b>2nd Appropriation</b>				
Revised Wage Parameters	6	9	15	23
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>532</b>	<b>548</b>	<b>565</b>	<b>585</b>

## Changes to Financial Statements

The following tables show the total budget variation for the Independent Competition and Regulatory Commission associated with the *Appropriation Bill 2013-2014 (No. 2)*, signed instruments under the *Financial Management Act 1996* and the impact of capital works re-profiling.

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow on effect of the 2012-13 financial statements and the impact of the *Appropriation Act 2013-2014 (No. 2)*. The estimated outcome and forward estimates reflect these movements in addition to revised estimates of the 2013-14 Budget Review.

### Independent Competition and Regulatory Commission Variation to the Operating Statement

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Revenue</b>					
Government Payment for Outputs	6	6	9	15	23
User Charges - ACT Government	6	6	8	13	20
<b>Total Revenue</b>	<b>12</b>	<b>12</b>	<b>17</b>	<b>28</b>	<b>43</b>
<b>Expenses</b>					
Employee Expenses	16	16	20	31	40
Superannuation Expenses	1	1	2	3	5
<b>Total Ordinary Expenses</b>	<b>17</b>	<b>17</b>	<b>22</b>	<b>34</b>	<b>45</b>
<b>Operating Result</b>	<b>-5</b>	<b>-5</b>	<b>-5</b>	<b>-6</b>	<b>-2</b>
<b>Total Comprehensive Income</b>	<b>-5</b>	<b>-5</b>	<b>-5</b>	<b>-6</b>	<b>-2</b>

**Independent Competition and Regulatory Commission  
Variation to the Balance Sheet**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	0	-151	-151	-151	-151
Receivables	0	-245	-245	-245	-245
<b>Total Current Assets</b>	<b>0</b>	<b>-396</b>	<b>-396</b>	<b>-396</b>	<b>-396</b>
<b>Non Current Assets</b>					
Property, Plant and Equipment	0	-45	-45	-45	-45
<b>Total Non Current Assets</b>	<b>0</b>	<b>-45</b>	<b>-45</b>	<b>-45</b>	<b>-45</b>
<b>TOTAL ASSETS</b>	<b>0</b>	<b>-441</b>	<b>-441</b>	<b>-441</b>	<b>-441</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	0	-813	-813	-813	-813
Employee Benefits	5	-23	-19	-13	-12
Other Provisions	0	900	900	900	900
Other Liabilities	0	-403	-403	-403	-403
<b>Total Current Liabilities</b>	<b>5</b>	<b>-339</b>	<b>-335</b>	<b>-329</b>	<b>-328</b>
<b>Non Current Liabilities</b>					
Employee Benefits	0	1	1	1	1
Other	0	0	1	1	2
<b>Total Non Current Liabilities</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>3</b>
<b>TOTAL LIABILITIES</b>	<b>5</b>	<b>-338</b>	<b>-333</b>	<b>-327</b>	<b>-325</b>
<b>NET ASSETS</b>	<b>-5</b>	<b>-103</b>	<b>-108</b>	<b>-114</b>	<b>-116</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	-5	-103	-108	-114	-116
<b>TOTAL FUNDS EMPLOYED</b>	<b>-5</b>	<b>-103</b>	<b>-108</b>	<b>-114</b>	<b>-116</b>

**Independent Competition and Regulatory Commission  
Variation to the Statement of Changes in Equity**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	-98	-103	-108	-114
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>-98</b>	<b>-103</b>	<b>-108</b>	<b>-114</b>
<b>Comprehensive Income</b>					
Operating Result for the Period	-5	-5	-5	-6	-2
<b>Total Comprehensive Income</b>	<b>-5</b>	<b>-5</b>	<b>-5</b>	<b>-6</b>	<b>-2</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	-5	-103	-108	-114	-116
<b>Balance at the End of the Reporting Period</b>	<b>-5</b>	<b>-103</b>	<b>-108</b>	<b>-114</b>	<b>-116</b>

**Independent Competition and Regulatory Commission  
Variation to the Cash Flow Statement**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for Outputs	6	6	9	15	23
User Charges	6	6	8	13	20
<b>Operating Receipts</b>	<b>12</b>	<b>12</b>	<b>17</b>	<b>28</b>	<b>43</b>
<b>Payments</b>					
Related to Employees	12	12	17	28	43
<b>Operating Payments</b>	<b>12</b>	<b>12</b>	<b>17</b>	<b>28</b>	<b>43</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>-151</b>	<b>-151</b>	<b>-151</b>	<b>-151</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>-151</b>	<b>-151</b>	<b>-151</b>	<b>-151</b>

**Independent Competition and Regulatory Commission**  
**Revised Operating Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Revenue</b>					
526	Government Payment for Outputs	532	532	548	565	585
603	Taxes, Fees and Fines	603	603	626	624	625
1,100	User Charges - ACT Government	1,106	1,106	1,145	1,159	1,082
52	Interest	52	52	52	52	52
<b>2,281</b>	<b>Total Revenue</b>	<b>2,293</b>	<b>2,293</b>	<b>2,371</b>	<b>2,400</b>	<b>2,344</b>
	<b>Expenses</b>					
746	Employee Expenses	762	762	779	789	801
66	Superannuation Expenses	67	67	67	69	77
1,301	Supplies and Services	1,301	1,301	1,362	1,385	1,403
50	Depreciation and Amortisation	50	50	50	50	50
<b>2,163</b>	<b>Total Ordinary Expenses</b>	<b>2,180</b>	<b>2,180</b>	<b>2,258</b>	<b>2,293</b>	<b>2,331</b>
<b>118</b>	<b>Operating Result</b>	<b>113</b>	<b>113</b>	<b>113</b>	<b>107</b>	<b>13</b>
<b>118</b>	<b>Total Comprehensive Income</b>	<b>113</b>	<b>113</b>	<b>113</b>	<b>107</b>	<b>13</b>



**Independent Competition and Regulatory Commission**  
**Revised Balance Sheet**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>						
<b>Current Assets</b>						
2,180	Cash and Cash Equivalents	2,180	2,029	2,101	2,172	2,244
1,030	Receivables	1,030	785	785	785	785
<b>3,210</b>	<b>Total Current Assets</b>	<b>3,210</b>	<b>2,814</b>	<b>2,886</b>	<b>2,957</b>	<b>3,029</b>
<b>Non Current Assets</b>						
450	Property, Plant and Equipment	450	405	355	305	255
<b>450</b>	<b>Total Non Current Assets</b>	<b>450</b>	<b>405</b>	<b>355</b>	<b>305</b>	<b>255</b>
<b>3,660</b>	<b>TOTAL ASSETS</b>	<b>3,660</b>	<b>3,219</b>	<b>3,241</b>	<b>3,262</b>	<b>3,284</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
992	Payables	992	179	179	179	179
280	Employee Benefits	285	257	261	267	268
0	Other Provisions	0	900	900	900	900
554	Other Liabilities	554	151	48	-50	-50
<b>1,826</b>	<b>Total Current Liabilities</b>	<b>1,831</b>	<b>1,487</b>	<b>1,388</b>	<b>1,296</b>	<b>1,297</b>
<b>Non Current Liabilities</b>						
21	Employee Benefits	21	22	29	35	42
57	Other	57	57	58	58	59
<b>78</b>	<b>Total Non Current Liabilities</b>	<b>78</b>	<b>79</b>	<b>87</b>	<b>93</b>	<b>101</b>
<b>1,904</b>	<b>TOTAL LIABILITIES</b>	<b>1,909</b>	<b>1,566</b>	<b>1,475</b>	<b>1,389</b>	<b>1,398</b>
<b>1,756</b>	<b>NET ASSETS</b>	<b>1,751</b>	<b>1,653</b>	<b>1,766</b>	<b>1,873</b>	<b>1,886</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
1,756	Accumulated Funds	1,751	1,653	1,766	1,873	1,886
<b>1,756</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>1,751</b>	<b>1,653</b>	<b>1,766</b>	<b>1,873</b>	<b>1,886</b>

**Independent Competition and Regulatory Commission**  
**Revised Statement of Changes in Equity**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
	<b>Opening Equity</b>					
1,638	Opening Accumulated Funds	1,638	1,540	1,653	1,766	1,873
<b>1,638</b>	<b>Balance at the Start of the Reporting Period</b>	<b>1,638</b>	<b>1,540</b>	<b>1,653</b>	<b>1,766</b>	<b>1,873</b>
	<b>Comprehensive Income</b>					
118	Operating Result for the Period	113	113	113	107	13
<b>118</b>	<b>Total Comprehensive Income</b>	<b>113</b>	<b>113</b>	<b>113</b>	<b>107</b>	<b>13</b>
	<b>Closing Equity</b>					
1,756	Closing Accumulated Funds	1,751	1,653	1,766	1,873	1,886
<b>1,756</b>	<b>Balance at the End of the Reporting Period</b>	<b>1,751</b>	<b>1,653</b>	<b>1,766</b>	<b>1,873</b>	<b>1,886</b>

**Independent Competition and Regulatory Commission**  
**Revised Cash Flow Statement**

2013-14 Budget		2013-14 Revised Budget	2013-14 Estimated Outcome	2014-15 Estimate	2015-16 Estimate	2016-17 Estimate
\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
526	Cash from Government for Outputs	532	532	548	565	585
603	Taxes, Fees and Fines	603	603	626	624	626
1,000	User Charges	1,006	1,006	1,042	1,061	1,082
52	Interest Received	52	52	52	52	52
86	Other Receipts	86	86	86	86	86
<b>2,267</b>	<b>Operating Receipts</b>	<b>2,279</b>	<b>2,279</b>	<b>2,354</b>	<b>2,388</b>	<b>2,431</b>
<b>Payments</b>						
741	Related to Employees	753	753	771	782	800
64	Related to Superannuation	64	64	63	64	70
1,286	Related to Supplies and Services	1,286	1,286	1,347	1,370	1,388
101	Other Payments	101	101	101	101	101
<b>2,192</b>	<b>Operating Payments</b>	<b>2,204</b>	<b>2,204</b>	<b>2,282</b>	<b>2,317</b>	<b>2,359</b>
<b>75</b>	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>75</b>	<b>75</b>	<b>72</b>	<b>71</b>	<b>72</b>
<b>75</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>75</b>	<b>75</b>	<b>72</b>	<b>71</b>	<b>72</b>
<b>2,105</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>2,105</b>	<b>1,954</b>	<b>2,029</b>	<b>2,101</b>	<b>2,172</b>
<b>2,180</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>2,180</b>	<b>2,029</b>	<b>2,101</b>	<b>2,172</b>	<b>2,244</b>

### 3.21 LEGAL AID COMMISSION (ACT)

#### Changes to Appropriation

##### Changes to Appropriation - Controlled

	2013-14 Revised Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Government Payment for Outputs</b>				
<b>2013-14 Budget</b>	<b>10,246</b>	<b>9,613</b>	<b>9,693</b>	<b>9,868</b>
<b>2nd Appropriation</b>				
Revised Wage Parameters	94	127	206	318
<b>Technical Adjustments</b>				
Revised Indexation Parameters	-	(6)	(6)	(6)
Treasurer's Advance - Eastman Inquiry	1,198	-	-	-
Commonwealth Grants - Legal Aid NP	-	(9)	(18)	(18)
<b>2013-14 Revised Budget (2<sup>nd</sup> Appropriation)</b>	<b>11,538</b>	<b>9,725</b>	<b>9,875</b>	<b>10,162</b>

#### Revised Output Classes

	Total Cost			Government Payment for Outputs		
	2013-14 Original Budget \$'000	Variation \$'000	2013-14 Revised Budget \$'000	2013-14 Original Budget \$'000	Variation \$'000	2013-14 Revised Budget \$'000
<b>Output Class 1:</b>						
<b>Legal Aid Services</b>						
Output 1.1: Legal Aid Services Provided by Private Legal Practitioners	5,378	740	6,118	4,406	556	4,962
Output 1.2: Legal Aid Services Provided by Commission Staff	7,129	982	8,111	5,840	736	6,576
<b>Total</b>	<b>12,507</b>	<b>1,722</b>	<b>14,229</b>	<b>10,246</b>	<b>1,292</b>	<b>11,538</b>

## Changes to Financial Statements

The following tables show the total budget variation for the Legal Aid Commission (ACT) associated with the *Appropriation Bill 2013-2014 (No. 2)*, signed instruments under the *Financial Management Act 1996* and the impact of capital works re-profiling.

The revised financial statements may, where relevant, include signed instruments under the *Financial Management Act 1996*, the impact of capital works re-profiling, the flow on effect of the 2012-13 financial statements and the impact of the *Appropriation Act 2013-2014 (No. 2)*. The estimated outcome and forward estimates reflect these movements in addition to revised estimates of the 2013-14 Budget Review.

### Legal Aid Commission (ACT) Variation to the Operating Statement

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Revenue</b>					
Government Payment for Outputs	1,292	1,292	112	182	294
Grants from the Commonwealth	400	400	400	0	0
<b>Total Revenue</b>	<b>1,692</b>	<b>1,692</b>	<b>512</b>	<b>182</b>	<b>294</b>
<b>Expenses</b>					
Employee Expenses	428	428	342	205	275
Superannuation Expenses	50	50	43	31	48
Supplies and Services	1,244	1,244	148	-24	-24
<b>Total Ordinary Expenses</b>	<b>1,722</b>	<b>1,722</b>	<b>533</b>	<b>212</b>	<b>299</b>
<b>Operating Result</b>	<b>-30</b>	<b>-30</b>	<b>-21</b>	<b>-30</b>	<b>-5</b>
<b>Total Comprehensive Income</b>	<b>-30</b>	<b>-30</b>	<b>-21</b>	<b>-30</b>	<b>-5</b>

**Legal Aid Commission (ACT)  
Variation to the Balance Sheet**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14	as at 30/06/14	as at 30/06/15	as at 30/06/16	as at 30/06/17
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	0	-296	-296	-296	-296
Receivables	0	40	40	40	40
Other Current Assets	0	1	1	1	1
<b>Total Current Assets</b>	<b>0</b>	<b>-255</b>	<b>-255</b>	<b>-255</b>	<b>-255</b>
<b>Non Current Assets</b>					
Property, Plant and Equipment	0	-129	-129	-129	-129
Intangibles	0	38	38	38	38
Capital Works in Progress	0	82	82	82	82
<b>Total Non Current Assets</b>	<b>0</b>	<b>-9</b>	<b>-9</b>	<b>-9</b>	<b>-9</b>
<b>TOTAL ASSETS</b>	<b>0</b>	<b>-264</b>	<b>-264</b>	<b>-264</b>	<b>-264</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	0	125	125	125	125
Finance Leases	0	-53	-53	-53	-53
Employee Benefits	28	13	34	62	64
Other Provisions	0	28	28	28	28
Other Liabilities	0	-36	-36	-36	-36
<b>Total Current Liabilities</b>	<b>28</b>	<b>77</b>	<b>98</b>	<b>126</b>	<b>128</b>
<b>Non Current Liabilities</b>					
Finance Leases	0	6	6	6	6
Employee Benefits	2	-66	-66	-64	-61
<b>Total Non Current Liabilities</b>	<b>2</b>	<b>-60</b>	<b>-60</b>	<b>-58</b>	<b>-55</b>
<b>TOTAL LIABILITIES</b>	<b>30</b>	<b>17</b>	<b>38</b>	<b>68</b>	<b>73</b>
<b>NET ASSETS</b>	<b>-30</b>	<b>-281</b>	<b>-302</b>	<b>-332</b>	<b>-337</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>					
Accumulated Funds	-30	-281	-302	-332	-337
<b>TOTAL FUNDS EMPLOYED</b>	<b>-30</b>	<b>-281</b>	<b>-302</b>	<b>-332</b>	<b>-337</b>

**Legal Aid Commission (ACT)**  
**Variation to the Statement of Changes in Equity**

	Revised Budget	Estimated Outcome	Planned	Planned	Planned
	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>Opening Equity</b>					
Opening Accumulated Funds	0	-251	-281	-302	-332
<b>Balance at the Start of the Reporting Period</b>	<b>0</b>	<b>-251</b>	<b>-281</b>	<b>-302</b>	<b>-332</b>
<b>Comprehensive Income</b>					
Operating Result for the Period	-30	-30	-21	-30	-5
<b>Total Comprehensive Income</b>	<b>-30</b>	<b>-30</b>	<b>-21</b>	<b>-30</b>	<b>-5</b>
<b>Closing Equity</b>					
Closing Accumulated Funds	-30	-281	-302	-332	-337
<b>Balance at the End of the Reporting Period</b>	<b>-30</b>	<b>-281</b>	<b>-302</b>	<b>-332</b>	<b>-337</b>

**Legal Aid Commission (ACT)**  
**Variation to the Cash Flow Statement**

	2013-14 Revised Budget \$'000	2013-14 Estimated Outcome \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Cash from Government for Outputs	1,292	1,292	112	182	294
Grants Received from the Commonwealth	400	400	400	-	-
<b>Operating Receipts</b>	<b>1,692</b>	<b>1,692</b>	<b>512</b>	<b>182</b>	<b>294</b>
<b>Payments</b>					
Related to Employees	398	398	321	175	270
Related to Superannuation	50	50	43	31	48
Related to Supplies and Services	1,244	1,244	148	-24	-24
<b>Operating Payments</b>	<b>1,692</b>	<b>1,692</b>	<b>512</b>	<b>182</b>	<b>294</b>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH AT BEGINNING OF REPORTING PERIOD</b>	<b>0</b>	<b>-296</b>	<b>-296</b>	<b>-296</b>	<b>-296</b>
<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>0</b>	<b>-296</b>	<b>-296</b>	<b>-296</b>	<b>-296</b>



**Legal Aid Commission (ACT)  
Revised Operating Statement**

<b>2013-14 Budget</b>		<b>2013-14 Revised Budget</b>	<b>2013-14 Estimated Outcome</b>	<b>2014-15 Estimate</b>	<b>2015-16 Estimate</b>	<b>2016-17 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
	<b>Revenue</b>					
10,246	Government Payment for Outputs	11,538	11,538	9,725	9,875	10,162
406	User Charges - Non ACT Government	406	406	413	419	426
0	Grants from the Commonwealth	400	400	400	0	0
192	Interest	192	192	196	201	207
1,328	Other Revenue	1,328	1,328	1,362	1,396	1,431
<b>12,172</b>	<b>Total Revenue</b>	<b>13,864</b>	<b>13,864</b>	<b>12,096</b>	<b>11,891</b>	<b>12,226</b>
	<b>Expenses</b>					
5,197	Employee Expenses	5,625	5,625	5,459	5,387	5,524
872	Superannuation Expenses	922	922	910	895	909
5,842	Supplies and Services	7,086	7,086	5,384	5,233	5,330
570	Depreciation and Amortisation	570	570	671	639	657
26	Other Expenses	26	26	27	28	28
<b>12,507</b>	<b>Total Ordinary Expenses</b>	<b>14,229</b>	<b>14,229</b>	<b>12,451</b>	<b>12,182</b>	<b>12,448</b>
<b>-335</b>	<b>Operating Result</b>	<b>-365</b>	<b>-365</b>	<b>-355</b>	<b>-291</b>	<b>-222</b>
<b>-335</b>	<b>Total Comprehensive Income</b>	<b>-365</b>	<b>-365</b>	<b>-355</b>	<b>-291</b>	<b>-222</b>

**Legal Aid Commission (ACT)  
Revised Balance Sheet**

Budget		Revised Budget	Estimated Outcome	Planned	Planned	Planned
as at 30/06/14 \$'000		as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000
<b>ASSETS</b>						
<b>Current Assets</b>						
3,116	Cash and Cash Equivalents	3,116	2,820	3,095	3,376	3,719
280	Receivables	280	320	331	341	352
94	Other Current Assets	94	95	96	95	94
<b>3,490</b>	<b>Total Current Assets</b>	<b>3,490</b>	<b>3,235</b>	<b>3,522</b>	<b>3,812</b>	<b>4,165</b>
<b>Non Current Assets</b>						
2,564	Property, Plant and Equipment	2,564	2,435	2,065	1,802	1,421
481	Intangibles	481	519	816	542	368
500	Capital Works in Progress	500	582	82	82	82
<b>3,545</b>	<b>Total Non Current Assets</b>	<b>3,545</b>	<b>3,536</b>	<b>2,963</b>	<b>2,426</b>	<b>1,871</b>
<b>7,035</b>	<b>TOTAL ASSETS</b>	<b>7,035</b>	<b>6,771</b>	<b>6,485</b>	<b>6,238</b>	<b>6,036</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
301	Payables	301	426	426	426	426
70	Finance Leases	70	17	17	17	17
1,403	Employee Benefits	1,431	1,416	1,489	1,568	1,622
503	Other Provisions	503	531	530	531	532
115	Other Liabilities	115	79	79	79	79
<b>2,392</b>	<b>Total Current Liabilities</b>	<b>2,420</b>	<b>2,469</b>	<b>2,541</b>	<b>2,621</b>	<b>2,676</b>
<b>Non Current Liabilities</b>						
50	Finance Leases	50	56	56	56	56
195	Employee Benefits	197	129	129	131	134
1,728	Other Non-Current Provisions	1,728	1,728	1,725	1,687	1,649
<b>1,973</b>	<b>Total Non Current Liabilities</b>	<b>1,975</b>	<b>1,913</b>	<b>1,910</b>	<b>1,874</b>	<b>1,839</b>
<b>4,365</b>	<b>TOTAL LIABILITIES</b>	<b>4,395</b>	<b>4,382</b>	<b>4,451</b>	<b>4,495</b>	<b>4,515</b>
<b>2,670</b>	<b>NET ASSETS</b>	<b>2,640</b>	<b>2,389</b>	<b>2,034</b>	<b>1,743</b>	<b>1,521</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>						
2,670	Accumulated Funds	2,640	2,389	2,034	1,743	1,521
<b>2,670</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>2,640</b>	<b>2,389</b>	<b>2,034</b>	<b>1,743</b>	<b>1,521</b>

**Legal Aid Commission (ACT)**  
**Revised Statement of Changes in Equity**

Budget	Revised Budget	Estimate d Outcome	Planned	Planned	Planned	
as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/14 \$'000	as at 30/06/15 \$'000	as at 30/06/16 \$'000	as at 30/06/17 \$'000	
<b>Opening Equity</b>						
3,005	Opening Accumulated Funds	3,005	2,754	2,389	2,034	1,743
<b>3,005</b>	<b>Balance at the Start of the Reporting Period</b>	<b>3,005</b>	<b>2,754</b>	<b>2,389</b>	<b>2,034</b>	<b>1,743</b>
<b>Comprehensive Income</b>						
-335	Operating Result for the Period	-365	-365	-355	-291	-222
<b>-335</b>	<b>Total Comprehensive Income</b>	<b>-365</b>	<b>-365</b>	<b>-355</b>	<b>-291</b>	<b>-222</b>
<b>Closing Equity</b>						
2,670	Closing Accumulated Funds	2,640	2,389	2,034	1,743	1,521
<b>2,670</b>	<b>Balance at the End of the Reporting Period</b>	<b>2,640</b>	<b>2,389</b>	<b>2,034</b>	<b>1,743</b>	<b>1,521</b>

**Legal Aid Commission (ACT)  
Revised Cash Flow Statement**

<b>2013-14 Budget</b>		<b>2013-14 Revised Budget</b>	<b>2013-14 Estimated Outcome</b>	<b>2014-15 Estimate</b>	<b>2015-16 Estimate</b>	<b>2016-17 Estimate</b>
<b>\$'000</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
10,246	Cash from Government for Outputs	11,538	11,538	9,725	9,875	10,162
282	User Charges	282	282	288	292	299
0	Grants Received from the Commonwealth	400	400	400	0	0
190	Interest Received	190	190	194	198	204
1,328	Other Receipts	1,328	1,328	1,362	1,396	1,431
<b>12,046</b>	<b>Operating Receipts</b>	<b>13,738</b>	<b>13,738</b>	<b>11,969</b>	<b>11,761</b>	<b>12,096</b>
<b>Payments</b>						
5,145	Related to Employees	5,543	5,543	5,387	5,308	5,468
872	Related to Superannuation	922	922	909	894	908
5,721	Related to Supplies and Services	6,965	6,965	5,298	5,178	5,277
<b>11,738</b>	<b>Operating Payments</b>	<b>13,430</b>	<b>13,430</b>	<b>11,594</b>	<b>11,380</b>	<b>11,653</b>
<b>308</b>	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>308</b>	<b>308</b>	<b>375</b>	<b>381</b>	<b>443</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
628	Purchase of Property, Plant and Equipment and Capital Works	628	628	100	100	100
<b>628</b>	<b>Investing Payments</b>	<b>628</b>	<b>628</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>-628</b>	<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>-628</b>	<b>-628</b>	<b>-628</b>	<b>-100</b>	<b>-100</b>
<b>-320</b>	<b>NET INCREASE / (DECREASE) IN CASH HELD</b>	<b>-320</b>	<b>-320</b>	<b>275</b>	<b>281</b>	<b>343</b>
<b>3,436</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>3,436</b>	<b>3,140</b>	<b>2,820</b>	<b>3,095</b>	<b>3,376</b>
<b>3,116</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>3,116</b>	<b>2,820</b>	<b>3,095</b>	<b>3,376</b>	<b>3,719</b>

## **Appendix A**

### **Appropriation Bill 2013-2014 (No. 2)**

2014

THE LEGISLATIVE ASSEMBLY  
FOR THE AUSTRALIAN CAPITAL TERRITORY

---

(As presented)

(Treasurer)

## Appropriation Bill 2013-2014 (No 2)

### Contents

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	Page
1 Name of Act	2
2 Commencement	2
3 Purposes of Act	2
4 Definitions for Act	2
5 Terms used in Financial Management Act	2
6 Additional appropriations of \$46 257 000	3
7 Appropriation units and output classes	3
8 Net appropriations for capital injections	3

Contents

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	Page
<b>Schedule 1      Additional appropriations</b>	4
<b>Schedule 2      Appropriation units and output classes</b>	7

2014

THE LEGISLATIVE ASSEMBLY  
FOR THE AUSTRALIAN CAPITAL TERRITORY

---

(As presented)

(Treasurer)

## **Appropriation Bill 2013-2014 (No 2)**

---

### **A Bill for**

An Act to appropriate additional money for the purposes of the Territory for the financial year that began on 1 July 2013

---

The Legislative Assembly for the Australian Capital Territory enacts as follows:



**1 Name of Act**

This Act is the *Appropriation Act 2013-2014 (No 2)*.

**2 Commencement**

This Act commences on the day after its notification day.

*Note* The naming and commencement provisions automatically commence on the notification day (see [Legislation Act](#), s 75 (1)).

**3 Purposes of Act**

This Act is made for the purposes of—

- (a) the Self-Government Act, section 57 and section 58; and
- (b) the Financial Management Act, section 6 and section 8.

**4 Definitions for Act**

In this Act:

*agency* means a directorate, territory authority or territory-owned corporation.

*Financial Management Act* means the [Financial Management Act 1996](#).

*financial year* means the year that began on 1 July 2013.

**5 Terms used in Financial Management Act**

A term used in the Financial Management Act has the same meaning in this Act.

**6 Additional appropriations of \$46 257 000**

If an agency is mentioned in a part of schedule 1, column 1—

- (a) the amount mentioned in that part, column 3 is appropriated to the agency for the additional net cost of providing outputs in the financial year for the appropriation unit mentioned in that part, column 2 (the *relevant appropriation unit*); and
- (b) the amount mentioned in that part, column 4 is appropriated to the agency for additional capital injection in the financial year for the relevant appropriation unit; and
- (c) the amount mentioned in that part, column 5 is appropriated to the agency for additional payments to be made on behalf of the Territory in the financial year for the relevant appropriation unit.

**7 Appropriation units and output classes**

- (1) A group of outputs mentioned in schedule 2, column 2 is identified as a class of outputs for the Financial Management Act.
- (2) An appropriation unit mentioned in schedule 2, column 1 consists of the classes of outputs, or the group of output classes, mentioned in that schedule, column 2 opposite the appropriation unit.

**8 Net appropriations for capital injections**

For the Financial Management Act, section 9A, it is stated that the appropriations for additional capital injections mentioned in schedule 1, column 4 are for, or partly for, the net cost of purchasing or developing assets.

**Schedule 1** Additional appropriations

---

**Schedule 1 Additional appropriations**

(see s 6 and s 8)

column 1 agency	column 2 appropriation unit	column 3 net cost of outputs	column 4 capital injection	column 5 payments on behalf of Territory	column 6 total
		\$	\$	\$	\$
<b>Part 1.1</b>					
Auditor-General	Auditor-General	27 000			27 000
<b>Part 1.2</b>					
Chief Minister and Treasury Directorate	Chief Minister and Treasury Directorate	2 414 000	450 000		2 864 000
<b>Part 1.3</b>					
Health Directorate	Health Directorate	6 364 000			6 364 000
<b>Part 1.4</b>					
Economic Development Directorate	Economic Development Directorate	466 000	520 000		986 000
<b>Part 1.5</b>					
Commerce and Works Directorate	Commerce and Works Directorate	247 000			247 000
<b>Part 1.6</b>					
Justice and Community Safety Directorate	Justice and Community Safety Directorate	3 396 000	3 165 000	244 000	6 805 000
<b>Part 1.7</b>					
Environment and Sustainable Development Directorate	Environment and Sustainable Development Directorate	616 000	2 968 000	12 000	3 596 000
<b>Part 1.8</b>					
Capital Metro Agency	Capital Metro Agency	5 468 000			5 468 000

column 1 agency	column 2 appropriation unit	column 3 net cost of outputs	column 4 capital injection	column 5 payments on behalf of Territory	column 6 total
		\$	\$	\$	\$
<b>Part 1.9</b>					
Education and Training Directorate	Education and Training Directorate	14 000	7 460 000		7 474 000
<b>Part 1.10</b>					
Community Services Directorate	Community Services Directorate	1 310 000		7 628 000	8 938 000
<b>Part 1.11</b>					
Territory and Municipal Services Directorate	Territory and Municipal Services Directorate	2 334 000			2 334 000
<b>Part 1.12</b>					
ACT Gambling and Racing Commission	ACT Gambling and Racing Commission	48 000			48 000
<b>Part 1.13</b>					
Canberra Institute of Technology	Canberra Institute of Technology	907 000			907 000
<b>Part 1.14</b>					
Cultural Facilities Corporation	Cultural Facilities Corporation	95 000			95 000
<b>Part 1.15</b>					
Exhibition Park Corporation	Exhibition Park Corporation	4 000			4 000
<b>Part 1.16</b>					
Independent Competition and Regulatory Commission	Independent Competition and Regulatory Commission	6 000			6 000

**Schedule 1**      Additional appropriations

---

column 1 agency	column 2 appropriation unit	column 3 net cost of outputs	column 4 capital injection	column 5 payments on behalf of Territory	column 6 total
		\$	\$	\$	\$
<b>Part 1.17</b>					
Legal Aid Commission (ACT)	Legal Aid Commission (ACT)	94 000			94 000
<i>Total appropriations</i>		23 810 000	14 563 000	7 884 000	46 257 000

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## Schedule 2 Appropriation units and output classes

(see s 7)

column 1 appropriation unit		column 2 class of output
Auditor-General	1	Auditor-General
Chief Minister and Treasury Directorate	1	Government Strategy
	2	Financial and Economic Management
Health Directorate	1	Health and Community Care
Economic Development Directorate	1	Economic Development
Commerce and Works Directorate	1	Revenue and Government Business Management
	2	Shared Services ICT
	3	Shared Services Procurement
	4	Shared Services Human Resources
	5	Shared Services Finance
Justice and Community Safety Directorate	1	Justice Services
	2	Corrective Services
	3	Courts and Tribunal
	4	Emergency Services
Environment and Sustainable Development Directorate	1	Environment and Sustainable Development
Capital Metro Agency	1	Light Rail Network Stage 1
Education and Training Directorate	1	Public School Education
	2	Non-Government Education
	3	Vocational Education and Training
Community Services Directorate	1	Disability and Therapy Services
	2	Early Intervention Services
	3	Community Participation
	4	Children, Youth and Family Services
Territory and Municipal Services Directorate	1	Municipal Services
	2	Enterprise Services
ACT Gambling and Racing Commission	1	Gambling Regulation and Harm Minimisation
Canberra Institute of Technology	1	Canberra Institute of Technology

**Schedule 2** Appropriation units and output classes

---

column 1 appropriation unit	column 2 class of output
Cultural Facilities Corporation	1 Cultural Facilities Management
Exhibition Park Corporation	1 Exhibition Park Corporation
Independent Competition and Regulatory Commission	1 Independent Competition and Regulatory Commission
Legal Aid Commission (ACT)	1 Legal Aid Services

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**Endnotes**

**1 Presentation speech**

Presentation speech made in the Legislative Assembly on 2014

**2 Notification**

Notified under the [Legislation Act](#) on 2014

**3 Republications of amended laws**

For the latest republication of amended laws, see [www.legislation.act.gov.au](http://www.legislation.act.gov.au).

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## **Appendix B**

### **Appropriation (Office of the Legislative Assembly) Bill 2013-2014 (No. 2)**



2014

THE LEGISLATIVE ASSEMBLY  
FOR THE AUSTRALIAN CAPITAL TERRITORY

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(As presented)

(Treasurer)

## **Appropriation (Office of the Legislative Assembly) Bill 2013-2014 (No 2)**

### **Contents**

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	Page
1 Name of Act	2
2 Commencement	2
3 Purposes of Act	2
4 Definitions for Act	2
5 Terms used in Financial Management Act	2
6 Additional appropriation of \$73 000 for Office of the Legislative Assembly	3
7 Class of outputs	3

2014

THE LEGISLATIVE ASSEMBLY  
FOR THE AUSTRALIAN CAPITAL TERRITORY

---

(As presented)

(Treasurer)

## **Appropriation (Office of the Legislative Assembly) Bill 2013-2014 (No 2)**

---

### **A Bill for**

An Act to appropriate additional money for expenditure in relation to the Office of the Legislative Assembly for the financial year that began on 1 July 2013

---

The Legislative Assembly for the Australian Capital Territory enacts as follows:

**1 Name of Act**

This Act is the *Appropriation (Office of the Legislative Assembly) Act 2013-2014 (No 2)*.

**2 Commencement**

This Act commences on the day after its notification day.

*Note* The naming and commencement provisions automatically commence on the notification day (see [Legislation Act](#), s 75 (1)).

**3 Purposes of Act**

This Act is made for the purposes of—

- (a) the [Self-Government Act](#), section 57 and section 58; and
- (b) the [Financial Management Act](#), section 6 and section 8.

**4 Definitions for Act**

In this Act:

*Financial Management Act* means the [Financial Management Act 1996](#).

*financial year* means the year that began on 1 July 2013.

**5 Terms used in Financial Management Act**

A term used in the [Financial Management Act](#) has the same meaning in this Act.

**6 Additional appropriation of \$73 000 for Office of the Legislative Assembly**

The amount mentioned in table 6, column 1 is appropriated to the Office of the Legislative Assembly for the additional net cost of providing outputs by the office in the financial year.

**Table 6 Additional appropriations—Office of the Legislative Assembly**

column 1 net cost of outputs	column 2 total
\$	\$
73 000	73 000

**7 Class of outputs**

The Office of the Legislative Assembly is identified as a class of outputs for the [Financial Management Act](#).

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## Endnotes

**1 Presentation speech**

Presentation speech made in the Legislative Assembly on 2014.

**2 Notification**

Notified under the [Legislation Act](#) on 2014.

**3 Republications of amended laws**

For the latest republication of amended laws, see [www.legislation.act.gov.au](http://www.legislation.act.gov.au).

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## **Appendix C**

### **Appropriation Bill 2013-2014 (No. 2) Explanatory Statement**

**THE LEGISLATIVE ASSEMBLY FOR THE  
AUSTRALIAN CAPITAL TERRITORY**

***APPROPRIATION BILL 2013-2014 (No. 2)***

**EXPLANATORY STATEMENT**

**Presented by  
Mr Andrew Barr MLA  
Treasurer**

## **APPROPRIATION BILL 2013-2014 (No 2)**

The *Appropriation Act 2013-2014 (No. 2)* is the mechanism for the appropriation of additional monies for the 2013-14 financial year.

Under Section 58 of the *Australian Capital Territory (Self-Government) Act 1988*, public money may not be issued or spent except as authorised by law. Under Section 6 of the *Financial Management Act 1996* (FMA), no payment of public money may be made unless it is in accordance with an appropriation. Section 8 of the FMA provides for separate appropriations to be made under an Appropriation Act in respect of each directorate. The FMA also provides for appropriation units, being a class of outputs, or a group of output classes, for which an appropriation is made by an Appropriation Act. This Bill satisfies the provisions of each of these Acts.

The Bill provides appropriations for:

- (a) the provision of net cost of outputs by agencies;
- (b) any capital injection to be provided to agencies; and
- (c) any payments to be made by agencies on behalf of the Territory.

### ***Appropriation Bill 2013-2014 (No. 2)***

Clause 1 cites the short title of the Act as being the *Appropriation Act 2013-2014 (No. 2)* as it relates to the 2013-14 financial year.

Clause 2 provides that the Act commences on the day after its notification day.

Clause 3 deals with the purposes of the Bill.

Clause 4 deals with definitions for the purposes of the Bill.

Clause 5 outlines that a term used in the *Financial Management Act 1996* has the same meaning in this Act.

Clause 6 provides for total additional appropriation of \$46,257,000 to agencies in the 2013-14 financial year in accordance with the corresponding appropriation unit specified in Schedule 1.



Clause 7 identifies, in accordance with the FMA, classes of outputs for the purposes of the Bill.

Clause 8 outlines, in accordance with the FMA, that the appropriations for additional capital injections are for, or partly for, the net cost of purchasing or developing assets.

Schedule 1 Part 1.1 provides for additional net cost of outputs appropriation of \$27,000 to the Auditor-General in the 2013-14 financial year.

Schedule 1 Part 1.2 provides for additional net cost of outputs appropriation of \$2,414,000 and a capital injection appropriation of \$450,000 to the Chief Minister and Treasury Directorate in the 2013-14 financial year.

Schedule 1 Part 1.3 provides for additional net cost of outputs appropriation of \$6,364,000 to the Health Directorate in the 2013-14 financial year.

Schedule 1 Part 1.4 provides for additional net cost of outputs appropriation of \$466,000 and a capital injection appropriation of \$520,000 to the Economic Development Directorate in the 2013-14 financial year.

Schedule 1 Part 1.5 provides for additional net cost of outputs appropriation of \$247,000 to the Commerce and Works Directorate in the 2013-14 financial year.

Schedule 1 Part 1.6 provides for additional net cost of outputs appropriation of \$3,396,000, a capital injection appropriation of \$3,165,000 and payments on behalf of the Territory appropriation of \$244,000 to the Justice and Community Safety Directorate in the 2013-14 financial year.

Schedule 1 Part 1.7 provides for additional net cost of outputs appropriation of \$616,000, a capital injection appropriation of \$2,968,000 and payments on behalf of the Territory appropriation of \$12,000 to the Environment and Sustainable Development Directorate in the 2013-14 financial year.

Schedule 1 Part 1.8 provides for additional net cost of outputs appropriation of \$5,468,000 to the Capital Metro Agency in the 2013-14 financial year.

Schedule 1 Part 1.9 provides for additional net cost of outputs appropriation of \$14,000 and a capital injection appropriation of \$7,460,000 to the Education and Training Directorate in the 2013-14 financial year.

Schedule 1 Part 1.10 provides for additional net cost of outputs appropriation of \$1,310,000 and payments on behalf of the Territory Appropriation of \$7,628,000 to the Community Services Directorate in the 2013-14 financial year.

Schedule 1 Part 1.11 provides for additional net cost of outputs appropriation of \$2,334,000 to the Territory and Municipal Services Directorate in the 2013-14 financial year.

Schedule 1 Part 1.12 provides for additional net cost of outputs appropriation of \$48,000 to the ACT Gambling and Racing Commission in the 2013-14 financial year.

Schedule 1 Part 1.13 provides for additional net cost of outputs appropriation of \$907,000 to the Canberra Institute of Technology in the 2013-14 financial year.

Schedule 1 Part 1.14 provides for additional net cost of outputs appropriation of \$95,000 to the Cultural Facilities Corporation in the 2013-14 financial year.

Schedule 1 Part 1.15 provides for additional net cost of outputs appropriation of \$4,000 to the Exhibition Park Corporation in the 2013-14 financial year.

Schedule 1 Part 1.16 provides for additional net cost of outputs appropriation of \$6,000 to the Independent Competition and Regulatory Commission in the 2013-14 financial year.

Schedule 1 Part 1.17 provides for additional net cost of outputs appropriation of \$94,000 to the Legal Aid Commission (ACT) in the 2013-14 financial year.

Schedule 2 identifies the classes of outputs making up each appropriation unit and directorate, Territory authority and Territory-owned corporation listed in Schedule 1.

## **Appendix D**

# **Appropriation (Office of the Legislative Assembly) Bill 2013-2014 (No. 2) Explanatory Statement**

**THE LEGISLATIVE ASSEMBLY FOR THE  
AUSTRALIAN CAPITAL TERRITORY**

***APPROPRIATION (OFFICE OF THE LEGISLATIVE ASSEMBLY) BILL  
2013-2014 (No. 2)***

**EXPLANATORY STATEMENT**

**Presented by  
Mr Andrew Barr MLA  
Treasurer**

## **APPROPRIATION (OFFICE OF THE LEGISLATIVE ASSEMBLY) BILL 2013-2014 (No 2)**

The *Appropriation (Office of the Legislative Assembly) Act 2013-2014 (No. 2)* is the mechanism for the appropriation of additional monies for the 2013-14 financial year.

Under Section 58 of the *Australian Capital Territory (Self-Government) Act 1988*, public money may not be issued or spent except as authorised by law. Under Section 6 of the *Financial Management Act 1996* (FMA), no payment of public money may be made unless it is in accordance with an appropriation. Section 8 of the FMA provides for separate appropriations to be made under an Appropriation Act in respect of each directorate. The FMA also provides for appropriation units, being a class of outputs, or a group of output classes, for which an appropriation is made by an Appropriation Act. This Bill satisfies the provisions of each of these Acts.

The Bill provides appropriations for:

- (a) the provision of net cost of outputs to the Office of the Legislative Assembly.

### ***Appropriation (Office of the Legislative Assembly) Bill 2013-2014 (No. 2)***

Clause 1 cites the short title of the Act as being the *Appropriation (Office of the Legislative Assembly) Act 2013-2014 (No. 2)* as it relates to the 2013-14 financial year.

Clause 2 provides that the Act commences on the day after its notification day.

Clause 3 deals with the purposes of the Bill.

Clause 4 deals with definitions for the purposes of the Bill.

Clause 5 outlines that a term used in the *Financial Management Act 1996* has the same meaning in this Act.

Clause 6 provides for the additional net cost of outputs appropriation of \$73,000 to the Office of the Legislative Assembly in the 2013-14 financial year.

Clause 7 identifies the Office of the Legislative Assembly as a class of outputs for the purposes of the FMA.