



**ACT**  
Government

Australian Capital Territory

# Budget 2023–24

Budget Statements H

Transport Canberra and City Services Directorate

Transport Canberra Operations

Cemeteries and Crematoria Authority

# Structure and Content of the 2023-24 Budget Papers

The 2023-24 Budget is presented in two papers and a series of agency Budget Statements.

## Budget Speech

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

## Budget Outlook

The Budget Outlook summarises the 2023-24 Budget and forward estimates for the General Government Sector, the Public Trading Enterprise sector and the total Territory Government. Details of the projected 2023-24 Budget results are provided, as well as background information on the development of the 2023-24 Budget, including economic conditions and federal financial relations. It also provides an overview of the Territory's infrastructure investment program and details of 2023-24 initiatives. Full accrual financial statements and notes are provided for all sectors.

## Budget Statements

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

## Acknowledgement



We wish to acknowledge the Ngunnawal people as traditional custodians of the land we are meeting on and recognise any other people or families with connection to the lands of the ACT and region. We wish to acknowledge and respect their continuing culture and the contribution they make to the life of this city and this region.

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# TRANSPORT CANBERRA AND CITY SERVICES DIRECTORATE

## Purpose

Transport Canberra and City Services Directorate (the Directorate) assists Canberrans to move around the city and provides high quality city services to the community. Delivery of these services is citizen-focused with a goal of improving the liveability of our city through the provision of core services and an integrated transport network, ensuring Canberra remains a great place to live, work and relax.

The Directorate delivers services to create an attractive cityscape filled with high quality amenities, an effective road network, an integrated public transport system, and other city services which are necessary to support a growing community as well as attract tourism and business investment to the region.

The Directorate is responsible for the planning, building and maintenance of many of the ACT Government's infrastructure assets such as roads, bridges, cycling and community paths, and the streetlight network. It also plays an important role in managing the city's open space, parks, neighbourhood play areas and playground equipment, sportsgrounds, recreational facilities, and local shops. The Directorate improves community safety by making ACT roads safer for all users including vulnerable users.

The range of community services delivered by the Directorate includes libraries, waste and recycling services, safer walking and cycling around schools and city amenity. In designing and delivering these services, the Directorate strives to make them accessible for all members of the community.

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

Capital Linen Service, ACT NoWaste, Domestic Animal Services and Yarralumla Nursery are also managed by the Directorate. The Directorate has administrative oversight responsibility for the Cemeteries and Crematoria Authority which operates the Woden, Gungahlin, and Hall cemeteries.

## 2023-24 Priorities

Strategic and operational priorities to be pursued in 2023-24 include:

### Better transport to keep Canberra moving as we grow

- Continue implementation of the ACT Transport Strategy, including finalising the multimodal network plan and movement and place framework and development of a Gungahlin Transport Plan;
- Update of the Zero Emission Transition Plan to deliver a zero-emissions bus fleet by 2040 or earlier;
- Continue the procurement of buses aligned to the Zero Emissions Transition Plan to replace buses beyond their useful life;
- Finalise staged transition to the new integrated public transport ticketing system, MyWay+ including design, development and testing;
- Planning for and implementation of an updated bus network to deliver frequency uplift where possible and improve reliability with consideration of the impact of disruption from construction of the Raising London Circuit and Light rail Stage 2a major projects;
- Delivering upgrades and increased maintenance activities to the path and cycle networks to improve accessibility and connectivity;
- Construction of a new bus depot in Woden;
- Implementing the *ACT Road Safety Strategy 2020-2025* and the *ACT Road Safety Action Plan 2020-2023*;
- Continue measures to improve road safety and compliance with new standards for all road users;
- Continue implementation of the connected and sustainable Canberra – modelling transport across Canberra initiative and better transport modelling governance; and
- Delivering new and upgraded active travel infrastructure including progressing design and construction for the Garden City Cycle Route, Lake Ginninderra path upgrades and design of improved active travel links in the Gungahlin Town Centre.

### Strengthening services for our city and suburbs

- Continue the delivery of large infrastructure projects to keep our city moving and better connected, including upgrades to the Monaro Highway, John Gorton Drive and Molonglo Bridge duplication project, William Hovell Drive and the duplication of Athllon Drive and Gundaroo Drive Stage 3;
- Seek opportunities for inclusion of Aboriginal Art in the delivery of infrastructure projects;
- Continued implementation of the Urban Forest Strategy as we strive towards achieving a 30 per cent tree canopy coverage for Canberra by 2045;
- Strengthen resource recovery and manage the interim solution for recycling whilst progressing procurement for a new Materials Recovery Facility and for a new Food Organics and Garden Organics (FOGO) processing facility;

- Continuation of the FOGO pilot in Belconnen to inform the future rollout of FOGO across the ACT, as well as the establishment of a new green waste drop off facility in West Belconnen;
- Progress the design and construction of a Destination playground in the Inner North, construction of the Casey Community Recreation Park and deliver on play space upgrades for six suburbs to support recreation activities for a range of age groups;
- Continue delivery of the Shopping Centre Improvements program that will see finalisation of design and subsequent construction at a number of suburban group centres and local shops across Canberra;
- Delivery of construction of the Tuggeranong Foreshores project;
- Keeping our city safe and looking good through the delivery of city-wide services such as mowing, pothole repair and drain cleaning. Deliver an increased 2023-24 resurfacing program;
- Continue to identify and deliver on opportunities for Aboriginal and Torres Strait Islander participation in community projects;
- Continue delivery of several school programs to support active travel around schools, namely the Active Streets for Schools, Ride and Walk to School, It's Your Move Safe Cycle and School Crossing Supervisor programs;
- Deliver upgrades to Hawker District Playing Fields in the form of improved lighting at all three ovals in the Hawker complex and upgrading existing amenities to deliver additional toilet facilities and car parking, and continued delivery of improvements at sport fields across Canberra;
- Construction of the replacement of three pedestrian bridges for Umbagog District Park;
- Audit, investigate, design and construct stormwater infrastructure in flood prone areas;
- Continue the School Safety Program for design and safety improvements at priority intersections in the ACT and for key safety programs and improvements for schools;
- Continue designs and infrastructure planning to further the development of the Southern Memorial Park as well as detailed design for the Gungahlin Memorial Hall and Condolence Lounge buildings;
- Continue to work with the RSPCA on the design development of a new facility for the organisation;
- Continue to develop the Molonglo Library co-design process;
- Deliver upgrades at Yerrabi Pond District Park in Gungahlin with new and upgraded toilet and picnic facilities as well as improved park lighting and parking facilities;
- Finalise the construction delivery of new public toilets at Florey and Farrer as well as replacement pump houses at Lake Ginninderra and Lennox Gardens and two new dog parks in Lanyon and Franklin; and
- Design and construct new signalised intersections to remove dangerous uncontrolled seagull intersections across several locations.

## Protecting our environment and leading transition to a zero emissions future

- Complete a new Urban Open Space Land Management Plan for Canberra;
- Complete the last batch of tree plantings that will see us deliver 54,000 new trees by 2024, as we progress ever closer to meeting the ACT Government's ongoing commitment to the Urban Forest and support progress toward 30 per cent tree canopy across the city;
- Support our army of urban open space volunteers through the Adopt-a-Park grants program that encourage local stewardship of our local green spaces;
- Make the most of by-products derived from the maintenance of the urban forest including mulch, logs and woody debris in government and community lead projects;
- Finalise the Circular Economy Strategy and Circular Economy Legislation that will, amongst other things, phase out single use plastics and require businesses to have a separate collection for co-mingled recycling and organic waste collection and a food waste reduction plan;
- Continue the phase-out of identified single-use plastic items under the current *Plastic Reduction Act 2021* and declaring more public events 'plastic free';
- Complete the installation of solar photovoltaic cells across 11 Directorate sites and progress boiler upgrade and solar panel array at the Tuggeranong Bus Depot;
- Complete the trial of a fully electric truck and other plant such as mowers and excavators in the Directorate's fleet and analyse its suitability;
- Delivery of the first tranche of zero emissions buses for Transport Canberra;
- Yarralumla Nursery will continue to ensure its heritage infrastructure is maintained and protected; and
- Facilitating the greater use of recycled material for road maintenance and stormwater operations activities.



## Estimated Employment Levels

**Table 1: Estimated Employment Levels**

	<b>2021-22 Actual Outcome <sup>1</sup></b>	<b>2022-23 Budget <sup>2</sup></b>	<b>2022-23 Estimated Outcome <sup>1</sup></b>	<b>2023-24 Budget <sup>2</sup></b>
<b>Staffing (FTE) - Transport Canberra and City Services (excluding Transport Canberra Operations)</b>	1,035	972	953 <sup>3</sup>	1,054 <sup>4</sup>
<b>Staffing (FTE) - Transport Canberra Operations</b>	999	981	981	1,006 <sup>5</sup>
<b>Staffing (FTE) - Total</b>	2,034	1,953	1,934	2,060

**Note(s):**

1. These figures relate to 30 June staffing levels.
2. These figures relate to estimated average annual staffing levels.
3. The decrease of 19 FTE in the Estimated Outcome from the 2022-23 Budget is due to the cessation of initiatives (12 FTE), transfer of staff to another agency (8 FTE) and additional staff funded through the 2022-23 Budget Review (1 FTE).
4. The increase of 82 FTE in the 2023-24 Budget from the 2022-23 Budget is due to new initiatives (122 FTE); offset by ceasing initiatives (33 FTE) and transfer of staff to another agency (7 FTE).
5. The increase of 25 FTE in the 2023-24 Budget from the 2022-23 Budget is due to new initiatives (24 FTE) offset by ceasing initiatives (16 FTE).

## Strategic Objectives and Indicators

The Directorate's Strategic Objectives are outlined in its strategic plan for 2021-24. The Directorate's strategic indicators were updated for the 2022-23 reporting period to align with the Strategic Objectives, and the domains, indicators and measures set out in the ACT Government Wellbeing Framework.

The strategic indicators, and associated targets, were reviewed in the lead up to the 2023-24 Budget. The Directorate has maintained 14 of the 15 strategic indicators developed for the 2022-23 Budget, with the 'serious roads injuries' indicator removed as work to establish a national standard is ongoing. Indicator targets have been extended to align with the completion of the current Strategic Plan in 2023-24 unless the target has been set under an identified Government Strategy.

## **Strategic Objective 1**

### **COMMUNITY-CENTRIC, SUSTAINABLE OUTCOMES**

The Directorate is committed to delivering great services, infrastructure and public spaces for the community by being innovative, adaptive and creative in making Canberra sustainable for the future.

Our vision is for a world-class transport system that supports a compact, sustainable and vibrant city, and contributes to Canberra's status as one of the most liveable cities in the world. Canberra's future transport system will operate as one connected network, where people can access and move between transport modes seamlessly, giving them greater choice over how and when they travel, regardless of where they live, their social background or impairment. This is delivered through convenient and connected public transport; high quality environments to present attractive and viable options for walking and cycling; and a safe and efficient road network which allows us to move reliably across the city.

Our mission is to deliver sustainable waste management to enable a fully sustainable city which is responsive to the future demands of a growing Territory, and whose environment and community is resilient to the challenges of climate change. This is achieved by maximising opportunities to recover resources and divert waste from landfill, and empowering Canberrans in their own efforts to avoid waste.

The Directorate works to enhance the liveability, accessibility, diversity, sustainability and resilience of the city. Our services, infrastructure and open spaces are driven by the needs of the community, to foster a city where all Canberrans feel safe, involved, connected and valued.

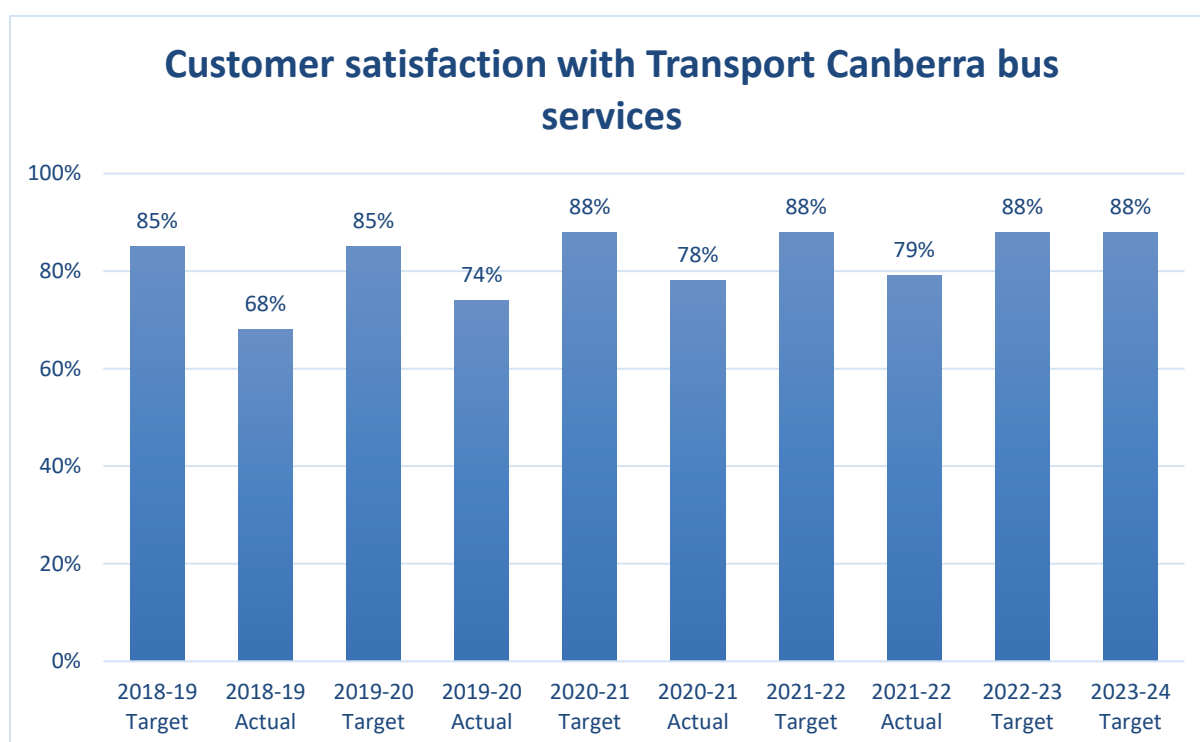
### **Strategic Indicator 1.1: Customer satisfaction with Transport Canberra bus services**

Transport Canberra strives to be a leader in customer service and is committed to embedding a customer-centric culture by rewarding and encouraging positive, customer-oriented behaviour. This is achieved through:

- Delivering customer service training for frontline staff;
- Developing and implementing a recognition program for strong performers; and
- Establishing customer experience Key Performance Indicators across all levels of Transport Canberra Operations.

This indicator is measured through responses to an annual customer satisfaction survey. The Directorate has extended its target of achieving an 88 per cent satisfaction rate to align with the completion of its current Strategic Plan in 2023-24.

**Figure 1: Customer satisfaction with Transport Canberra bus services**



### **Strategic Indicators 1.2 and 1.3: Service availability**

A safe, reliable and sustainable integrated transport system is the foundation of a city which is accessible and easy to move around. The Directorate continues to improve the attractiveness, ease of use and accessibility of public transport services for the Canberra community.

Public transport customers place a high importance on the availability of public transport services. Customers need to be able to rely on their services arriving and operating through to completion. This is a key element towards supporting customer satisfaction and increasing public transport uptake.

Service availability represents the percentage of total, scheduled trips which have operated to completion, and is measured through two strategic indicators:

- **Strategic Indicator 1.2: Service availability - Percentage of cancelled trips;** and
- **Strategic Indicator 1.3: Service availability - Percentage of incomplete trips.**

Measuring cancelled and incomplete trips separately establishes an incentive to operate a partial trip rather than not at all.

Both indicators are measured as the percentage of the total, scheduled trips for the financial year. The Directorate has extended its target of no more than one per cent for either measure to align with the completion of its current Strategic Plan in 2023-24.

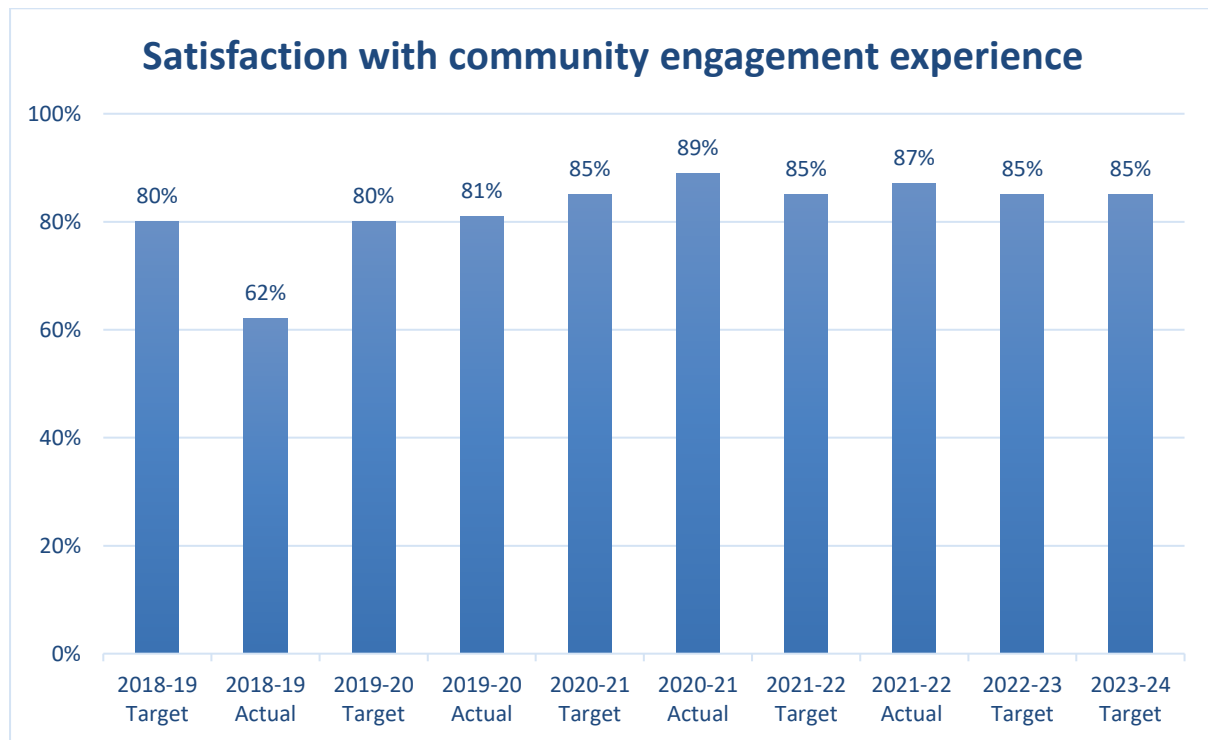
**Strategic Indicator 1.4: Satisfaction with community engagement experience**

The Directorate delivers a broad range of services and policies which impact the day to day lives of our community. A number of activities are undertaken to ensure Canberrans understand the services we provide and are given the chance to have their say and influence projects or new policies being developed.

Members of the community are able to contribute through public meetings, forums, online, hardcopy and telephone surveys, discussion and focus groups, seminars, workshops and local and social media.

This indicator is measured through responses to an annual customer satisfaction survey. The Directorate has extended its target of achieving an 85 per cent satisfaction rate to align with the completion of its current Strategic Plan in 2023-24.

**Figure 2: Satisfaction with community engagement experience**



### **Strategic Indicator 1.5: Reduction in waste to landfill as a proportion of the total waste stream**

The Directorate has a vision to deliver sustainable waste management for the ACT and support Canberrans in their efforts to avoid waste and is committed to delivering on the Government policy of ensuring Canberra becomes a fully sustainable city which is responsive to the challenges of climate change.

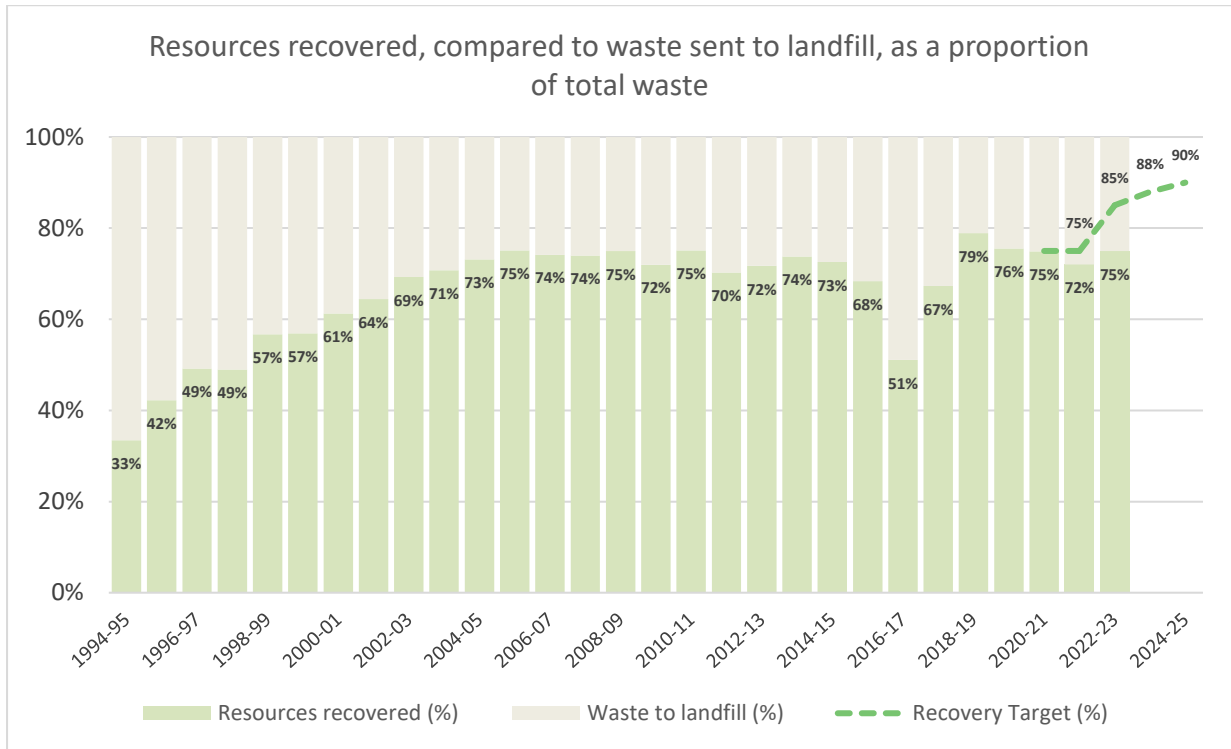
The Directorate continues planning to reduce the amount of waste sent to landfill, whilst meeting the future demands of a growing Territory, through resource recovery activities including:

- the strategic procurement of services and ongoing management of assets to deliver waste and recycling services;
- diverting green and food organics waste from landfill by creating beneficial reuse products such as mulch and compost;
- enhancements to the operation of the Container Deposit Scheme and support of other material reuse initiatives;
- developing legislation to minimise the amount of waste produced compared to gross territory product; and
- delivering waste education and community outreach activities.

This indicator is measured through the relative percentage of resources recovered, compared to waste sent to landfill, as a proportion of total waste generated for the financial year. This is calculated using data collected from weighbridges at resource management and drop-off centres and provided by the local resource recovery and recycling industry.

Resource recovery targets were established in the ACT Waste Management Strategy 2011-25 and will be continued until the Strategy ends in 2024-25. A new waste strategy, with renewed targets, will be developed and will be informed by current work on the Circular Economy legislation and Strategy, Strategic Waste Infrastructure Analysis, ongoing waste audits and improved data insights gained through the new Waste Regulatory Management System.

**Figure 3: Resources recovered, compared to waste sent to landfill, as a proportion of total waste**





### **Strategic Indicator 1.6: Reduce public transport related greenhouse gas emissions**

The Directorate is committed to reducing emissions from its operations and providing low emissions transport alternatives to the Canberra community.

Public transport plays an important role in achieving greenhouse gas emissions targets for the ACT, and the Directorate continues to implement the Zero-emission Transition Plan for Transport Canberra to achieve the ACT Government's ambition of a zero-emission public transport system by 2040.

Work is ongoing to transition the Transport Canberra bus fleet to zero emissions vehicles, and to build the infrastructure and workforce skillset needed to maintain it. This is complemented by initiatives to increase public transport use through improving customer satisfaction with Transport Canberra services (see Strategic Indicator 1.1) and promoting the environmental benefits of public transport as a preferred mode of travel.

This indicator is measured through the number of zero emissions buses in service for a financial year.

Delivery of the electrical supply infrastructure required to provide the additional power capacity needed to support an expanded, battery electric bus fleet has commenced. Due to lead times for construction of additional electrical supply infrastructure, TCCS has revised the target for 60 zero emissions buses to be in operation by 2024-25. TCCS continues to work towards fleet projections set by the Transition Plan and believes the target for 2024-25 is still achievable.

## Strategic Objective 2

### DELIVERING SERVICES SAFELY AND EFFICIENTLY

The Directorate has a strategic objective of ensuring that city services are consistently of high quality, timely, effective, cost efficient and meet the needs of the community. It is committed to ensuring that the city is well maintained, and its assets protected, and that members of the community have opportunities to participate in the decision-making process.

The Directorate works to enhance the liveability, accessibility, diversity, sustainability and resilience of the city, and fosters a city for all ages where all Canberrans feel safe, involved, connected and valued.

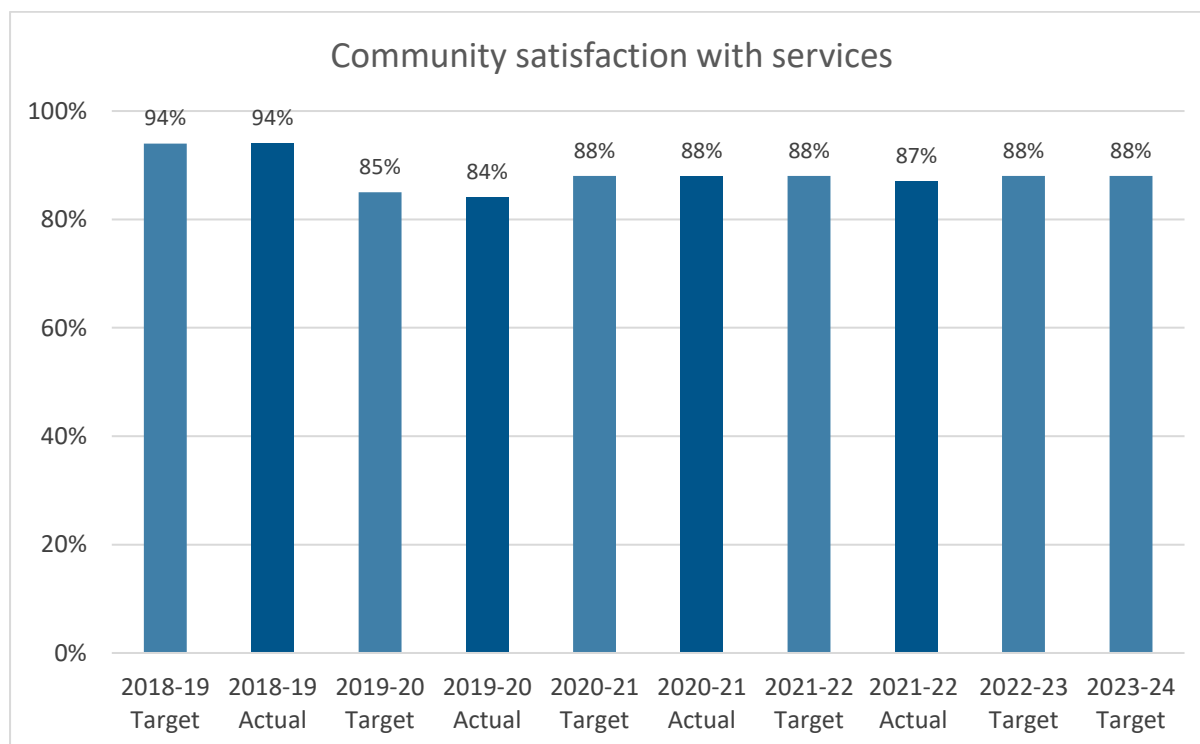
Well maintained parks, local shops, and green open spaces allow Canberrans to have a better appreciation of the local community in which they live, and enhance their sense of connection, belonging and inclusion to Canberra. In addition, better open spaces provide the channels for people to gather, allowing them to connect to help build local communities.

#### Strategic Indicator 2.1: Community satisfaction with services

The Directorate is committed to improving customer experience, community awareness and engagement with our services, and liveability and social inclusion through the delivery of high-quality services. It strives to achieve high customer satisfaction, positive community perceptions, and increase the understanding of our services, and how they can be accessed, by Canberra residents.

This indicator is measured through responses to an annual customer satisfaction survey. The Directorate has extended its target of achieving an 88 per cent satisfaction rate to align with the completion of its current Strategic Plan in 2023-24.

**Figure 4: Community satisfaction with services**



### **Strategic Indicator 2.2: Pavement Condition Index score of territorial roads**

The Directorate maintains over 3,000 kilometres of road network across the Territory. Territorial roads are used by vehicular traffic and on-road cyclists and play a principle function in linking town centres and suburbs.

The condition of road pavements impacts all transport modes and the experience of all road users and is particularly relevant to vulnerable users such as cyclists and pedestrians. The Directorate is committed to undertaking a comprehensive, user focussed and evidence-based approach to inform delivery of its Strategic Road Maintenance and Renewal Program.

This indicator is measured through a PCI score for the entire territory road network, provided annually through a contract with the Australian Road Research Board. Pavement Condition Index (PCI) considers a variety of road pavement parameters which would impact road user experience, such as rutting, skid resistance, surface age and cracking, to calculate an overall score.

The Directorate maintains a target of a PCI score less than 2.5, which demonstrates the overall condition is fair or better.

### **Strategic Indicators 2.3 Promotion of Road Safety – reducing deaths on roads**

The ACT Government is committed to Vision Zero – that means no deaths or serious injuries on the road transport network. Vision Zero acknowledges that deaths and serious injuries on our roads are preventable and is the central philosophy guiding the approach to road safety.

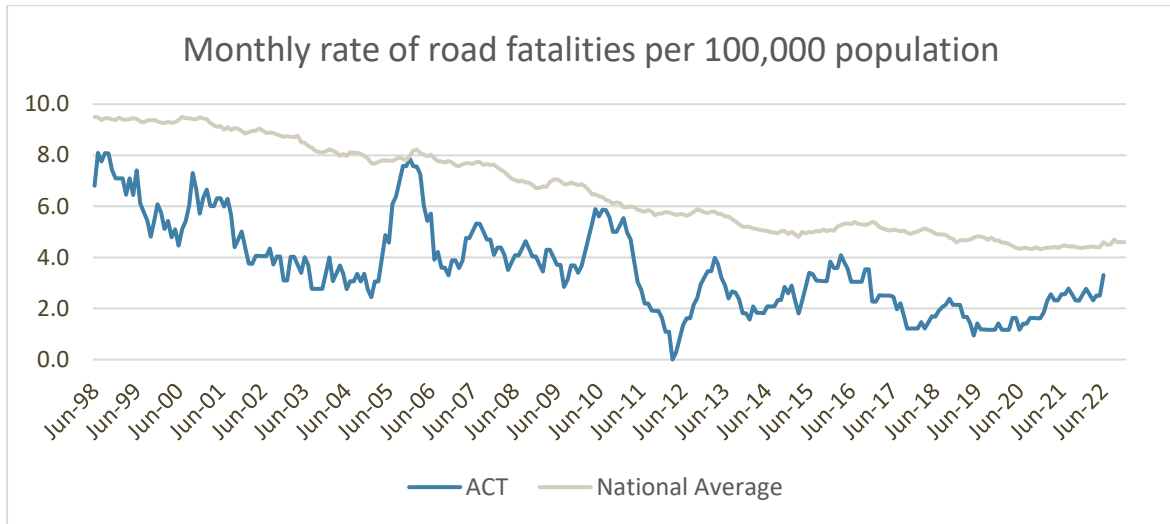
The Directorate is committed to reducing the number of deaths and serious injuries on the ACT road network in working towards Vision Zero and continues to invest in evidence-based strategies in its approach to road safety.

This indicator is currently measured through the rate of road fatalities per 100,000 population; this measure is used nationally to monitor road safety performance, and indicate the effectiveness of enforcement, regulation and education activities to support road safety outcomes.

The Directorate maintains a target of decreasing the annual rate and remaining below the national average for this indicator.

Strategic indicator 2.4 from the 2022-23 budget papers has been removed. The indicator related to “Promotion of Road Safety – reducing serious injuries on roads”, with a target to remain below the national average. As serious injury data is not currently captured in a consistent way across jurisdictions, it is not possible to establish a meaningful indicator based on national data. The Directorate will continue to participate in national conversations to establish an indicator in the future as an additional means of informing our approach to road safety.

**Figure 5: Monthly rate of road fatalities per 100,000 population**



### **Strategic Objective 3**

#### **A GREAT PLACE TO WORK**

The Directorate is committed to creating a rewarding, fulfilling and enjoyable workplace which engages people to deliver exceptional outcomes for the community.

This is achieved through a culture of integrity, trust and respect, where collaboration and innovation are valued, and everyone is given opportunities to develop and excel, and achieve their potential.

The Directorate values a safety focussed workforce culture, where people undertake their work in an environment where physical and psychological safety, and mental health, are a priority.

#### **Strategic Indicator 3.1: A great place to work – satisfaction with workplace culture**

The Directorate aims to create an enjoyable workplace where team members are supported through professional development opportunities, recognised for their good work and enjoy each other's company.

This indicator will be measured through staff responses to a whole of ACT Public Service (ACTPS) workplace survey; the Directorate participated in the survey in 2023 and will continue to do so on a bi-annual basis.

The Directorate has extended its target of achieving an 80 per cent satisfaction rate, to align with the completion of its current Strategic Plan in 2023-24 and will be measured through the ACTPS survey from 2023.

#### **Strategic Indicator 3.2: A great place to work – staff undertaking mandatory training**

The success of the Directorate relies on the knowledge, skills and capability of its entire workforce.

The Directorate has implemented a structured and consistent mandatory training program for all staff to set clear expectations for behaviour and compliance and promote a workforce culture which values safety and respect.

This indicator is measured through the percentage of staff who have completed the mandatory training program. As of March 2023, 81 per cent of staff had completed the mandatory training program, and the Directorate has extended its target of achieving an 80 per cent completion rate to align with the completion of its current Strategic Plan in 2023-24.

#### **Strategic Indicators 3.3, 3.4 and 3.5: Safe workplaces**

The safety and wellbeing of the workforce and community, when interacting with services, is a core value for the Directorate. The Directorate promotes a safety focussed workforce culture, where people undertake their work in an environment where physical and psychological safety, and mental health, are a priority.

The Directorate is committed to maintaining the highest safety standards at its workplaces and enacts a regular and systematic schedule of activities to identify, mitigate and treat work health and safety risks. The Directorate work health and safety management systems meet the requirements of work health and safety legislation, the Safety Rehabilitation and Compensational Self-insurance licence, and internationally recognised safety standards ISO 45001:2018 Occupational Health and Safety Management Systems.

Safe workplaces is measured through three strategic indicators:

**Strategic Indicator 3.3: Safe workplaces – safety inspections completed**

The Directorate is proactive in ensuring hazards and risks are identified and addressed, prior to incidents occurring.

This indicator is measured as the percentage of workplace safety inspections completed to schedule per financial year.

**Strategic Indicator 3.4: Safe workplaces – notifiable incidents investigated**

Learning and sharing information from incidents is a core component of the safety management system. TCCS investigates incidents to ensure corrective actions are implemented and to prevent recurrence within the Directorate.

This indicator is measured as the percentage of notifiable incidents investigated in line with the WHS Incident Management Guideline.

**Strategic Indicator 3.5: Safe workplaces –WHS risk registers reviewed**

The Directorate understands its risk profile and actively manages WHS risk. Across all TCCS workplaces there is regular and systematic identification of WHS risks. Appropriate treatments are applied, and these are measured for effectiveness.

This indicator is measured as the percentage of Directorate business units which have reviewed their WHS risk every six months, in accordance with Directorate WHS risk management procedures.

The Directorate maintains a target of 100 per cent for each indicator, and performance is regularly reported to the Directorate’s Work Health and Safety Steering Committee.

## Output Classes

### Output Class 1: Transport Canberra

Table 2: Transport Canberra (\$'000)

	2022-23 Estimated Outcome	2023-24 Budget
Total Cost <sup>1</sup>	217,944	242,608
Controlled Recurrent Payments	215,838	240,631

**Note:**

<sup>1.</sup> Total cost includes depreciation and amortisation of \$0.020 million in 2022-23 and \$0.018 million in 2023-24.

#### ***Output 1.1: Transport Canberra***

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

Table 3: Output 1.1: Transport Canberra (\$'000)

	2022-23 Estimated Outcome	2023-24 Budget
Total Cost	217,944	242,608
Controlled Recurrent Payments	215,838	240,631

## Output Class 2: City Services

**Table 4: Output Class 2: City Services (\$'000)**

	2022-23 Estimated Outcome	2023-24 Budget
Total Cost <sup>1</sup>	529,966	549,950
Controlled Recurrent Payments	265,950	276,592

**Note:**

<sup>1.</sup> Total cost includes depreciation and amortisation of \$210.727 million in 2022-23 and \$217.803 million in 2023-24.

### **Output 2.1: Roads and Infrastructure**

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

**Table 5: Output 2.1: Roads and Infrastructure (\$'000)**

	2022-23 Estimated Outcome	2023-24 Budget
Total Cost <sup>1</sup>	271,620	280,270
Controlled Recurrent Payments	107,842	111,192

**Note:**

<sup>1.</sup> Total cost includes depreciation and amortisation of 161.363 million in 2022-23 and \$165.449 million in 2023-24.

### **Output 2.2: Library Services**

Provision of library services to the community through Libraries ACT's branches, home library service, the ACT Virtual Library and the Heritage Library.

**Table 6: Output 2.2: Library Services (\$'000)**

	2022-23 Estimated Outcome	2023-24 Budget
Total Cost <sup>1</sup>	19,588	20,916
Controlled Recurrent Payments	16,829	17,898

**Note:**

<sup>1.</sup> Total cost includes depreciation and amortisation of \$1.740 million in 2022-23 and \$1.144 million in 2023-24.



### **Output 2.3: Waste and Recycling**

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

**Table 7: Output 2.3: Waste and Recycling (\$'000)**

	<b>2022-23 Estimated Outcome</b>	<b>2023-24 Budget</b>
<b>Total Cost<sup>1</sup></b>	79,696	78,379
<b>Controlled Recurrent Payments</b>	47,392	46,676

**Note:**

<sup>1</sup> Total cost includes depreciation and amortisation of \$8.027 million in 2022-23 and \$10.497 million in 2023-24.

### **Output 2.4: City Maintenance and Services**

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

**Table 8: Output 2.4: City Maintenance and Services (\$'000)**

	<b>2022-23 Estimated Outcome</b>	<b>2023-24 Budget</b>
<b>Total Cost<sup>1</sup></b>	140,395	150,948
<b>Controlled Recurrent Payments</b>	93,887	100,826

**Note:**

<sup>1</sup> Total cost includes depreciation and amortisation of \$37.225 million in 2022-23 and \$38.298 million in 2023-24.

### **Output 2.5: Capital Linen Service**

Capital Linen Service provides a managed linen service to a range of customers including public and private hospitals, health and aged care providers, hotels, restaurants, major tourist attractions, educational institutions and emergency services.

**Table 9: Output 2.5: Capital Linen Service (\$'000)**

	<b>2022-23 Estimated Outcome</b>	<b>2023-24 Budget</b>
<b>Total Cost<sup>1</sup></b>	18,667	19,437
<b>Controlled Recurrent Payments</b>	0	0

**Note:**

<sup>1</sup> Total cost includes depreciation and amortisation of \$2.372 million in 2022-23 and \$2.415 million in 2023-24.

# Accountability Indicators

## Output Class 1: Transport Canberra

### Output 1.1: Transport Canberra

Table 10: Accountability Indicators Output 1.1

	2022-23 Targets	2022-23 Estimated Outcome	2023-24 Targets
<b>Light Rail</b>			
a. Customer satisfaction with light rail services as assessed by passenger survey <sup>1</sup>	85%	86%	85%
<b>Active Travel Office</b>			
b. Customer satisfaction with access to cycle and walking paths <sup>1</sup>	85%	85%	85%
<b>Bus Operations</b>			
c. Customer satisfaction with bus operation services as assessed by passenger survey <sup>1</sup>	85%	85%	85%
d. Percentage of in-service fleet fully compliant with standards under the Disability Discrimination Act 1992 <sup>2</sup>	100%	97%	100%

#### Accountability Indicator Descriptions and Variance Commentary:

- <sup>1</sup> Customer satisfaction is measured from responses to an annual survey undertaken by an external provider on behalf of the Directorate. The survey seeks customer views on the Directorate's core service delivery responsibilities including library services, infrastructure services (including roads, community paths, traffic lights, and street signs), waste collection, parks and open spaces, and public transport. The response is collected through a telephone survey over a period of four weeks. The respondents are asked to rate services across four ratings which were 'Very Satisfied', 'Satisfied', 'Dissatisfied' and 'Very Dissatisfied'. Minimum sample size for this survey is 1,000.
- <sup>2</sup> The *Disability Discrimination Act 1992* (DDA) details the accessibility specifications of a bus required to achieve compliance. The Act requires full compliance by 2022.

## Output Class 2: City Services

### Output 2.1: Roads and Infrastructure

**Table 11: Accountability Indicators Output 2.1**

	2022-23 Targets	2022-23 Estimated Outcome	2023-24 Targets
<b>Roads</b>			
a. Annual percentage of territorial roads resurfaced <sup>1</sup>	6%	6%	7%
b. Annual percentage of municipal roads resurfaced	3%	3%	4%
c. Percentage of customers satisfied with the public road network <sup>2</sup>	>75%	>75%	>75%
d. Annual resurfacing coverage <sup>3</sup> across the sealed road network <sup>4</sup>	>1,000,000m <sup>2</sup>	>1,000,000m <sup>2</sup>	>1,260,000m <sup>2</sup>
e. Percentage of bridges that meet SM1600 standard on the B Double Network <sup>5</sup>	>80%	>80%	>80%
f. Increase in length (km) of community paths including cycle lanes <sup>6</sup>	60	60	60
g. Percentage of customers satisfied with the maintenance of community paths <sup>2</sup>	75%	75%	75%
<b>Asset Acceptance</b>			
h. Responses on development applications referred from the Environment, Planning and Sustainable Development Directorate completed within agreed timeframes <sup>7</sup>	85%	72%	85%
i. Respond to developers' submissions within adopted timeframes <sup>8</sup>	85%	67%	85%
j. Respond to building applications lodged for assessment within agreed timeframes <sup>9</sup>	n/a	n/a	85%

#### Accountability Indicator Descriptions and Variance Commentary:

1. Territorial roads are sealed major roads that have the principal function of an avenue for movements linking town centres and suburbs. Territorial roads are defined as NAASRA (National Association of Australian State Road Authorities) Class 1,2,3 and 6. This indicator is measured using an industry standard survey that assesses one third of the territorial road network annually.
2. Customer satisfaction is measured from responses to an annual survey undertaken by an external provider on behalf of the Directorate. The survey seeks customer views on the Directorate's core service delivery responsibilities including library services, infrastructure services (including roads and community paths), waste collection, parks and open spaces, and public transport. The response is collected through a telephone survey over a period of four weeks. The respondents are asked to rate services across four ratings which were 'Very Satisfied', 'Satisfied', 'Dissatisfied' and 'Very Dissatisfied'. Minimum sample size for this survey is 1,000.
3. Resurfacing coverage includes preventative and corrective treatments to the road pavement.
4. Sealed road network includes both territorial and municipal roads.
5. SM1600 standard is a theoretical loading designated by Australian Standards 5100:2004 Bridge Design which should ensure that bridges can carry future vehicle loadings.
6. This indicator measures increases in the overall community path network including on-road cycle lanes.
7. Agreed timeframe is 15 working days.
8. Adopted timeframe is 20 working days.
9. This is a new indicator measuring responsiveness to building applications received by the Development Assessment team. Agreed timeframe is 15 working days.

## Output 2.2: Library Services

**Table 12: Accountability Indicators Output 2.2**

	2022-23 Targets	2022-23 Estimated Outcome	2023-24 Targets
a. Physical visits to libraries per capita	5.0	3.0	n/a
b. Items borrowed per capita <sup>1</sup>	7.5	6.0	n/a
c. Percentage of population who are registered library members <sup>2</sup>	55%	55%	55%
d. Customer satisfaction with library services <sup>3</sup>	90%	90%	95%
e. Direct cost of public library services per capita <sup>4</sup>	\$35.50	\$35.50	\$35.50
f. Percentage of library collection purchased in previous five years	60%	60%	60%
g. Number of hours assisting client research in the ACT Heritage Library	650	650	650
h. Percentage of participants with a learning outcome from library programs <sup>5</sup>	90%	90%	90%

**Accountability Indicator Descriptions and Variance Commentary:**

1. This includes physical loans as well as digital loans.
2. The 2023-24 target is based on an estimated ACT population of 473,300 with 55 per cent of the population representing approximately 260,315 library members. Registered library members include people from the ACT and the surrounding NSW region.
3. Customer satisfaction is measured from responses to an annual survey undertaken by an external provider on behalf of the Directorate. The survey seeks customer views on the Directorate's core service delivery responsibilities including library services, infrastructure services (including roads and community paths), waste collection, parks and open spaces, and public transport. The response is collected through a telephone survey over a period of four weeks. The respondents are asked to rate services across four ratings which were 'Very Satisfied', 'Satisfied', 'Dissatisfied' and 'Very Dissatisfied'. Minimum sample size for this survey is 1,000. The survey includes public libraries only and does not include the Virtual and Heritage Libraries.
4. The 2023-24 target is based on an estimated ACT population of 473,300.
5. Library programs and events offer people opportunities to learn and link them to library resources to further their learning and use of the library. The result of this indicator is measured through a survey completed by the participants.

## Output 2.3: Waste and Recycling

**Table 13: Accountability Indicators Output 2.3**

	2022-23 Targets	2022-23 Estimated Outcome	2023-24 Targets
a. Percentage of customers satisfied with waste collection services <sup>1</sup>	>90%	>90%	>90%
b. Operating cost of Mugga Lane landfill per tonne of waste	\$19.89	\$22.47	\$21.44
c. Annual cost of domestic household waste collection services per head of population <sup>2</sup>	\$22.44	\$22.44	\$24.19
d. Annual cost of domestic household recycling collection service per head of population <sup>2</sup>	\$12.59	\$13.74	\$13.57
e. Container redemption rate (in relation to the Container Deposit Scheme) <sup>3</sup>	60%	60%	74%
f. Annual tonnes of ACT household waste to landfill per head of population <sup>2</sup>	0.187	0.186	0.187
g. Annual tonnes of ACT household comingled recycling per head of population <sup>2</sup>	0.075	0.071	0.075
h. Annual tonnes of ACT household organics (including food organics and garden organics) per head of population <sup>2,4</sup>	0.065	0.064	0.066
i. Percentage of material recovered from the ACT household total waste stream <sup>5</sup>	43.0%	42.0%	43.0%
j. Annual cost of domestic organics collection (including food organics and garden organics) service per head of population <sup>2</sup> (green lids) <sup>6</sup>	\$12.75	\$14.48	\$16.84
k. Percentage of mattress components recovered from mattress recycling initiative <sup>7</sup>	78%	72%	78%
l. Resource recovery rate from the ACT household bulky waste service <sup>8</sup>	>30%	35%	>30%

### Accountability Indicator Descriptions and Variance Commentary:

1. Customer satisfaction is measured from responses to an annual survey undertaken by an external provider on behalf of the Directorate. The survey seeks customer views on the Directorate's core service delivery responsibilities including library services, infrastructure services (including roads, community paths, traffic lights, and street signs), waste collection, parks and open spaces, and public transport. The response is collected through a telephone survey over a period of four weeks. The respondents are asked to rate services across four ratings which were 'Very Satisfied', 'Satisfied', 'Dissatisfied' and 'Very Dissatisfied'. Minimum sample size for this survey is 1,000.
2. The 2023-24 target is based on the estimated ACT population of 473,300.
3. This indicator measures the maximum number of eligible containers recovered and recycled under the Scheme.
4. This indicator was previously titled "Annual tonnes of ACT household organics per head of population" and has been amended to include food organics and garden organics trial tonnages in the calculation of this indicator from 2023-24.
5. This indicator measures resource recovery from ACT household waste.
6. This indicator was previously titled "Annual cost of domestic garden organics collection service per head of population (green lids)" and has been amended to include food organics and garden organics trial costs including bin liner purchases in the calculation of this indicator from 2023-24.
7. This indicator measures resource recovery from mattress recycling initiative.
8. This indicator measures resource recovery from the ACT household bulky waste initiative.

## Output 2.4: City Maintenance and Services

**Table 14: Accountability Indicators Output 2.4**

	2022-23 Targets	2022-23 Estimated Outcome	2023-24 Targets
<b>City Maintenance and Services</b>			
a. Percentage of customers satisfied with the management of sportsgrounds <sup>1</sup>	85%	85%	85%
b. Average length of time taken to re-unite animals from the Domestic Animal Shelter with their owner <sup>2</sup>	2 days	4 days	4 days
c. Percentage of seized dog cases where the holding period has not exceeded the statutory period of 28 days <sup>3</sup>	70%	50%	70%
d. Percentage of saleable stray and abandoned dogs re-homed	90%	98%	90%
e. Remove abandoned vehicles on unleased land within nine calendar days	100%	100%	n/a
f. Resolve complaints of vehicles reported as abandoned within nine calendar days	n/a	n/a	85%
g. Percentage of playgrounds subject to an independent, detailed (Level 3) annual playground safety audits <sup>4</sup>	100%	100%	100%
h. Percentage of tree plantings completed against planting target <sup>5</sup>	90%	90%	90%
i. Annual operation cost per hectare of actively maintained park land is less than benchmarked median across Australia <sup>6</sup>	<\$17,415	<\$17,415	<\$16,173
<b>Yarralumla Nursery</b>			
j. Plant spoilage within industry standard	<10%	<10%	<10%

### Accountability Indicator Descriptions and Variance Commentary:

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

## Output 2.5: Capital Linen Service

Table 15: Accountability Indicators Output 2.5

	2022-23 Targets	2022-23 Estimated Outcome	2023-24 Targets
a. Retain certification of Quality Management System Standard AS/NZS ISO 9001	100%	100%	100%
b. Percentage of all linen items ordered delivered in full <sup>1</sup>	98.8%	99.0%	99.0%

**Accountability Indicator Descriptions and Variance Commentary:**

<sup>1</sup> This indicator measures the performance of the services being provided.

## Changes to Appropriation

**Table 16: Changes to appropriation – Controlled Recurrent Payments (\$'000)**

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>2022-23 Budget</b>	481,181	482,541	480,439	491,694	495,690
<b>2nd Appropriation</b>					
Climate Action – Supporting the transition to a zero-emissions bus fleet – depot energy supply upgrades	5,000	12,230	3,000	0	0
Climate action – Transitioning to an emissions-based vehicle registration system	81	0	0	0	0
Enterprise Agreement Bargaining and Pay Offer	2,464	3,073	5,390	7,420	9,417
Enterprise Agreement Bargaining and Pay Offer – TCO	2,819	4,119	7,313	10,031	12,696
Protecting Canberra’s environment – Implementing the Urban Forest Bill 2022	95	146	6	6	0
<b>FMA Section 16B Rollovers from 2021-22</b>					
Connected and sustainable Canberra — Parkes Way/Coranderrk St intersection	1,515	0	0	0	0
Connected and sustainable Canberra - Upgrading roads in south-west Canberra	105	0	0	0	0
Delivering a new high school at East Gungahlin	-20	0	0	0	0
Early design works for a new RSPCA facility	21	0	0	0	0
Feasibility and design studies for community infrastructure and upgrades	43	0	0	0	0
Growing the public transport network	80	0	0	0	0
Parkes Way Early works	-205	0	0	0	0
<b>2023-24 Budget Policy Decisions</b>					
Better community infrastructure – Additional support for community facilities and transport projects	0	0	0	49	99
Better community infrastructure – Additional support for suburban and city services infrastructure projects	0	0	0	16	60
Better community infrastructure – Improving Inclusive Transport Services	0	1,309	0	0	0
Better community infrastructure – More support for libraries	0	895	0	0	0
Better community infrastructure – Yerrabi District Park Upgrades	0	0	0	42	85
Better transport infrastructure – Gungahlin transport plan	0	400	0	0	0
Better transport infrastructure – Improving ACT roads and improving road safety	0	60	63	66	71
Better transport infrastructure – Improving ACT roads and improving road safety – Road Safety Contribution Fund offset	0	-60	-63	-66	-71
Better transport infrastructure – Light Rail Stage 2A and 2B	0	348	2,204	2,004	2,324
Better transport infrastructure – Supporting active travel	0	2,752	1,661	169	256
Climate action – Supporting the Urban Forest Act	0	9,032	7,073	6,895	7,167
Continuing the transition of our financial and reporting systems	0	-6,479	-6,654	-6,832	-7,016
Continuing the transition of our financial and reporting systems – TCO	0	-1,809	-1,858	-1,908	-1,958
Improving public transport services	0	3,292	1,482	1,126	365
Investing in public services – Broadening the ACT Public Service flexibility – contribution	0	-264	-273	-295	-303



	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Investing in public services – Broadening the ACT Public Service flexibility – TCO contribution	0	-70	-72	-78	-81
Investing in public services – Rapid response mowing team	0	2,688	0	0	0
Managing recycling and fire with infrastructure upgrades at the Mitchell Resource Management Centre	0	-513	0	2	3
Public Unleased Land Act – Tertiary fee adjustment	0	500	513	525	538
Supporting public access to Government information	0	168	173	178	182
Supporting public access to Government information – contribution	0	-39	-13	0	0
Trade waste system upgrade	0	0	0	0	17
<b>2023-24 Budget Technical Adjustments</b>					
Capital Variation – Connected and sustainable Canberra - Upgrading roads in south-west Canberra	277	0	0	0	0
Commonwealth Grant – Road Investment Component – Capital	-193	-424	0	0	0
Commonwealth Grant – Road Investment Component – Recurrent	-70	-1,582	1,902	82	82
Enterprise Agreement Bargaining and Pay Offer	-2,464	1,036	3,782	4,033	2,296
Enterprise Agreement Bargaining and Pay Offer – TCO	-2,819	332	1,040	1,036	-1,456
Estimated Outcome – Growing investment in services for our suburbs	0	427	427	427	427
Estimated Outcome – Improving road safety through Mobile Device Detection Cameras	0	-811	-1,149	-805	-678
Estimated Outcome – Light Rail Stage 1 – PPP Service Payments	-43	-62	-85	2,793	-765
Revised Funding Profile – Better community infrastructure – Delivering a new library and community hub in the Molonglo Valley	-100	100	0	0	0
Revised Funding Profile – Connected and sustainable Canberra – Modelling transport across Canberra	-583	583	0	0	0
Revised Funding Profile – Connected and sustainable Canberra - Upgrading roads in south-west Canberra (ACT Contribution)	-565	565	0	0	0
Revised Funding Profile – Delivering a new high school at East Gungahlin	-340	340	0	0	0
Revised funding profile – Delivering a smart technology ticketing system for Canberra's integrated public transport system	0	1,020	2,842	2,910	2,986
Revised Funding Profile – Early design works for a new RSPCA facility	-450	450	0	0	0
Revised Funding Profile – Improving road safety through Mobile Device Detection Cameras	-402	402	0	0	0
Revised Funding Profile – Road Safety Contribution	-1,126	1,126	0	0	0
Revised Funding Profile – Supporting the transition to a zero-emissions bus fleet – depot energy	-3,000	3,000	0	0	0
Revised Indexation Parameters	0	-47	-42	-41	5,213
Revised Indexation Parameters - TCO	0	-1	-1	-1	3,166
Revised Superannuation Parameters	0	-1,496	-1,417	-886	-793
Revised Superannuation Parameters – TCO	0	-1,006	-1,091	-821	-887
Savings – Woden Bus Depot Augmentation	0	-1,911	0	0	0
Savings – Workers' compensation	0	-286	0	0	0
Savings – Workers' compensation – TCO	0	-1,848	0	0	0
Transfer – Capital Injection to Controlled Recurrent Payments – Better buses to support the new bus network	487	2,997	3,100	3,100	3,100
Transfer – CIT Woden Campus and Bus Interchange – from Major Projects Canberra	0	0	110	240	246
<b>2023-24 Budget</b>	<b>481,788</b>	<b>517,223</b>	<b>509,802</b>	<b>523,111</b>	<b>532,478</b>

**Table 17: Changes to appropriation – Capital Injections, Controlled (\$'000)**

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>2022-23 Budget</b>	220,853	389,443	276,127	129,859	54,917
<b>2nd Appropriation</b>					
Better community infrastructure – Additional support for community facilities and transport projects	2,331	4,173	0	0	0
Better community infrastructure - Improving local roads and community infrastructure	3,594	0	0	0	0
Better transport infrastructure– Improving Inclusive Transport Services	90	200	0	0	0
Protecting Canberra’s environment – Implementing the Urban Forest Bill 2022	1,141	0	0	0	0
Protecting Canberra’s environment – Implementing the Urban Forest Bill 2022 – Better Customer Service – Improving Online Platforms Offset	-438	0	0	0	0
<b>FMA Section 16b Rollovers from 2021-22</b>					
ACT Material Recovery Facility	387	0	0	0	0
ACT NoWaste Food Organics Garden Organics facility	100	0	0	0	0
ACT NoWaste Weighbridge system replacement	351	0	0	0	0
Active travel — age friendly suburbs and cycle path maintenance	631	0	0	0	0
Athllon Drive Duplication	-42	0	0	0	0
Better buses to support the new bus network	-92	0	0	0	0
Better community infrastructure — Improving sport and recreation facilities	431	0	0	0	0
Better connecting Belconnen and Gungahlin	-749	0	0	0	0
Better Customer Service — Improving Online Platforms	1,361	0	0	0	0
Better Infrastructure Fund	2,424	0	0	0	0
Better Infrastructure Fund — Accessible bus stops	727	0	0	0	0
Better Infrastructure Fund — Better play spaces and dog parks	682	0	0	0	0
Better Infrastructure Fund — Local shopping centre upgrades	1,570	0	0	0	0
Better Infrastructure Fund — Reducing reliance on potable water to irrigate grass	200	0	0	0	0
Better Infrastructure Fund — Road median improvement	444	0	0	0	0
Better Infrastructure Fund — Route Planning Study Gungahlin Town Centre	67	0	0	0	0
Better Infrastructure Fund — Safer dams and weirs improvement project	140	0	0	0	0
Better Infrastructure Fund — Tuggeranong Foreshore improvements	259	0	0	0	0
Better Infrastructure Fund — Yerrabi Pond District Park	222	0	0	0	0
Better Intersections — Delivering our Election Commitments (ACT contribution)	-76	0	0	0	0
Better public transport infrastructure for Canberra	119	0	0	0	0
Better Roads for Gungahlin — Horse Park Drive duplication (Mulligans Flat Road to the Federal Highway)	48	0	0	0	0
Better Services — Improved asset management	282	0	0	0	0
Better Services — Improving libraries — self service check out and improved access	162	0	0	0	0
Bridge Renewal Programme (ACT contribution)	1,203	0	0	0	0
Building a better city — Canberra Brickworks— Access road and Dudley Street upgrade 2	670	0	0	0	0
Building a better city — Gundaroo Drive duplication—Stage 2	-325	0	0	0	0

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Building a better city — Pialligo Avenue duplication early planning	477	0	0	0	0
Building a better city — Rehabilitating landfill sites	961	0	0	0	0
Building a better city— Improving Tharwa Village fire fighting water supply	120	0	0	0	0
Casey Community Recreation Park	-27	0	0	0	0
Cat registration	66	0	0	0	0
Connected and sustainable Canberra — Active travel investments	43	0	0	0	0
Connected and sustainable Canberra — Constructing the William Hovell Drive duplication	-291	0	0	0	0
Connected and sustainable Canberra — Monaro Highway upgrades	-316	0	0	0	0
Connected and sustainable Canberra — Upgrades for Pialligo	251	0	0	0	0
Delivering a smart technology ticketing system for Canberra's integrated public transport system	378	0	0	0	0
Enhancement of library collections	1,385	0	0	0	0
Ensuring uninterrupted power supply to traffic lights	-37	0	0	0	0
Food organics and garden organics — household waste trial	95	0	0	0	0
Food organics and garden organics — waste recovery facility	16	0	0	0	0
Future Bus Network	2,577	0	0	0	0
Heavy Vehicle Safety and Productivity (ACT contribution)	454	0	0	0	0
Improving stormwater networks	708	0	0	0	0
Improving water management infrastructure	173	0	0	0	0
Intelligent transport systems to better manage traffic congestion	569	0	0	0	0
Intersection Upgrades — Belconnen way intersection with Springvale Drive (ACT Contribution)	185	0	0	0	0
Intersection Upgrades — Kuringa Drive intersection with Owen Dixon (ACT Contribution)	-48	0	0	0	0
Intersection Upgrades — Launceston Street intersection with Irving Street (ACT Contribution)	614	0	0	0	0
Intersection Upgrades — Southern Cross Drive intersection with Starke Street (ACT Contribution)	-560	0	0	0	0
Keeping our growing city moving — Better infrastructure for active travel	746	0	0	0	0
Keeping our growing city moving — Canberra Brickworks Precinct — environmental offsets	-9	0	0	0	0
Keeping our growing city moving — John Gorton Drive and Molonglo River Bridge Crossing — early design	-144	0	0	0	0
Making our roads safer while keeping Canberra moving	505	0	0	0	0
Managing waste better	-78	0	0	0	0
Mawson stormwater and placemaking improvements — construction	-2	0	0	0	0
Molonglo Enabling Works	31	0	0	0	0
More active travel infrastructure for our schools and suburbs	79	0	0	0	0
More carparks for Palmerston Shops and Cooleman Court	117	0	0	0	0
More services for our suburbs — Better waste management	1,150	0	0	0	0
More services for our suburbs — Parkwood estate rehabilitation	254	0	0	0	0
More services for our suburbs — Southern Memorial Park Detailed Design	237	0	0	0	0
Northbourne Avenue Pavement — Part 1 (ACT Contribution)	1,112	0	0	0	0
Planning and design for a zero-emissions bus network	32	0	0	0	0
Planning better roads for our growing city	-47	0	0	0	0

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Planning better roads for our growing city	257	0	0	0	0
Protecting Canberra's unique environment — Growing our urban forest	105	0	0	0	0
Protecting Canberra's unique environment — Upgrading the stormwater network	529	0	0	0	0
Road safety improvements	3,331	0	0	0	0
Schools for our growing city — Kenny High School	10	0	0	0	0
Strengthening infrastructure supporting Canberra's new public transport network	26	0	0	0	0
Upgrading an intersection on Owen Dixon Drive	60	0	0	0	0
Woden Bus Depot Augmentation	1,680	0	0	0	0
<b>2023-24 Budget Policy Decisions</b>					
Better community infrastructure – Additional support for community facilities and transport projects - Better Infrastructure Fund Offset	0	-1,756	0	0	0
Better community infrastructure – Additional support for suburban and city services infrastructure projects	0	2,549	2,572	0	0
Better community infrastructure – Additional support for suburban and city services infrastructure projects and Trade waste system upgrade – Better Infrastructure Fund offset	0	-362	-2,279	0	0
Better community infrastructure – Building a new home for RSPCA ACT	0	587	0	0	0
Better community infrastructure – Construction of John Gorton Drive and Molonglo River Bridge	0	19,200	4,800	0	0
Better community infrastructure – Increased road surfacing improvements across Canberra	0	12,860	13,160	13,480	13,480
Better community infrastructure – Increased road surfacing improvements across Canberra – Better Infrastructure Fund Offset	0	-2,500	-5,000	-6,000	0
Better community infrastructure – Upgrades to Hawker District Playing Fields	0	313	1,017	0	0
Better community infrastructure – Yerrabi District Park Upgrades	0	1,051	2,102	0	0
Better Infrastructure Fund – Trade waste system upgrade	0	0	1,379	0	0
Better transport infrastructure – Supporting active travel	0	6,301	10,994	6,416	0
Better transport infrastructure – William Hovell Drive duplication	0	962	14,423	13,462	13,462
Managing recycling and fire with infrastructure upgrades at the Mitchell Resource Management Centre	0	150	0	0	0
Next steps for the ACT Food Organics and Garden Organics (FOGO) Facility	0	2,892	13	5	0
Next steps for the ACT Food Organics and Garden Organics (FOGO) Facility – Building a better city – Rehabilitating landfill sites offset	0	-7	-13	-5	0
Protecting Canberra's unique environment – Rehabilitating the West Belconnen Landfill site	0	0	100	0	0
Stormwater infrastructure improvements	0	0	1,723	1,723	1,723
Trade waste system upgrade	0	333	0	0	0
<b>2023-24 Budget Technical Adjustments</b>					
Capital Variation – Better connecting Belconnen and Gungahlin	2,000	0	0	0	0
Capital Variation – Building a better city – Gundaroo Drive duplication – Stage 2	-2,000	0	0	0	0
Commonwealth Grant – Black Spot Projects	-677	-517	-517	214	214
Commonwealth Grant – Bridges Renewal Program	473	3,803	-210	-990	-912

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Commonwealth Grant – Disaster Risk Reduction	133	0	0	0	0
Commonwealth Grant – Heavy Vehicle Safety and Productivity	450	-2,086	-1,153	-853	-890
Commonwealth Grant – Local Road and Community Infrastructure Program	1,767	-68	897	0	0
Commonwealth Grant – National Flood Mitigation Infrastructure Program	-243	1,700	0	0	0
Commonwealth Grant – Recycling Infrastructure NP	-4,754	-3,000	2,762	5,000	0
Commonwealth Grant – Road Investment Component – Capital	-52,372	-40,293	24,505	6,432	13,666
Commonwealth Grant – Roads to Recovery	2,243	5	-1	0	0
Enterprise Agreement Bargaining and Pay Offer	0	2,852	0	0	0
Enterprise Agreement Bargaining and Pay Offer – TCO	0	3,113	0	0	0
Estimated Outcome – Growing investment in services for our suburbs	0	1,040	0	0	0
Estimated Outcome – Light Rail Stage 1 – PPP Service Payments	0	0	0	776	1,601
Revised Funding Profile – ACT NoWaste Food Organics Garden Organics facility	-350	350	0	0	0
Revised Funding Profile – Athllon Drive Duplication	0	-2,900	2,900	0	0
Revised Funding Profile – Better buses to support the new bus network	-3,231	-3,022	-12,200	0	18,453
Revised Funding Profile – Better community infrastructure – Delivering a destination playground in the inner north	-150	150	0	0	0
Revised Funding Profile – Better community infrastructure – Improving local intersection safety	-829	-68	897	0	0
Revised Funding Profile – Better community infrastructure – Improving our active travel networks and projects	-2,000	2,000	0	0	0
Revised Funding Profile – Better community infrastructure – Kippax Group Centre Master Plan	-80	80	0	0	0
Revised Funding Profile – Better community infrastructure – Strengthening flood resilience	0	-2,000	2,000	0	0
Revised Funding Profile – Better connecting Belconnen and Gungahlin	-2,000	-3,000	5,000	0	0
Revised Funding Profile – Building a better city – Rehabilitating landfill sites	14,190	-14,750	-2,440	3,000	0
Revised Funding Profile – Building a better city-Canberra Brickworks-Access road and Dudley Street upgrade 2	-1,300	1,300	0	0	0
Revised Funding Profile – Casey Community Recreation Park	-2,100	1,600	500	0	0
Revised Funding Profile – Climate action – Supporting the transition to a zero-emissions bus fleet	-5,000	2,500	2,500	0	0
Revised Funding Profile – Connected and sustainable Canberra – Active travel investments	-150	-1,850	-3,000	5,000	0
Revised Funding Profile – Connected and sustainable Canberra – Monaro Highway upgrades	131	-131	0	0	0
Revised Funding Profile – Connected and sustainable Canberra – Upgrades for Pialligo	-900	900	0	0	0
Revised Funding Profile – Constructing the William Hovell Drive duplication	-290	-4,070	-12,160	2,520	14,000
Revised Funding Profile – Enhancement of Library collections	-500	500	0	0	0
Revised Funding Profile – Improving safety on public transport	-250	0	250	0	0
Revised Funding Profile – Improving stormwater networks	-1,000	1,000	0	0	0
Revised Funding Profile – Improving water management infrastructure	-100	100	0	0	0
Revised Funding Profile – Intersection Upgrades – Belconnen Way intersection with Springvale Drive (ACT Contribution)	-600	600	0	0	0
Revised Funding Profile – Intersection Upgrades - Kuringa Drive intersection with Owen Dixon (ACT Contribution)	-750	750	0	0	0

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Revised Funding Profile – Intersection Upgrades – Launceston Street intersection with Irving Street (ACT Contribution)	-500	500	0	0	0
Revised Funding Profile – Local shopping centre upgrades	-48	48	0	0	0
Revised Funding Profile – Making our roads safer while keeping Canberra moving	-14	1,014	-1,000	0	0
Revised Funding Profile – Managing Waste Better	48	-48	0	0	0
Revised Funding Profile – Mawson stormwater and placemaking improvements – construction	-50	-481	531	0	0
Revised Funding Profile – Molonglo Enabling Works	0	-30,000	0	30,000	0
Revised Funding Profile – More services for our suburbs – Southern Memorial Park Detailed Design	-380	380	0	0	0
Revised Funding Profile – Planning for a new Northside green waste facility	-798	-6,202	6,000	1,000	0
Revised Funding Profile – Protecting Canberra's unique environment – Growing our urban forest	-330	330	0	0	0
Revised Funding Profile – Protecting Canberra's unique environment - Upgrading the stormwater network	-1,225	225	1,000	0	0
Revised Funding Profile – Road Safety Works – Variable Speed Limit Systems (ACT Contribution)	277	-277	0	0	0
Revised Funding Profile – Schools for our growing city – Kenny High School	900	-3,650	2,750	0	0
Revised Funding Profile – Upgrading an intersection on Owen Dixon Drive	0	-2,000	2,000	0	0
Revised Funding Profile – Upgrading the ACT Material Recovery Facility	-762	-3,000	762	3,000	0
Revised Funding Profile – Upgrading the City Services Depot at Holder	-327	-673	500	500	0
Revised Funding Profile – Woden Bus Depot Augmentation	0	-9,700	9,700	0	0
Savings – Better Intersections - Delivering our Election Commitments	-1,000	-1,800	0	0	0
Savings – Building a better city – Gundaroo Drive duplication – Stage 2	-158	0	0	0	0
Savings – Road Safety Works – Variable Speed Limit Systems (ACT Contribution)	0	-412	-500	0	0
Transfer – Capital Injection to Controlled Recurrent Payments – Better buses to support the new bus network	-487	-18,178	0	0	-10,239
Transfer – Capital Injection to Controlled Recurrent Payments – Delivering a smart technology ticketing system for Canberra's integrated public transport system	0	-6,957	-6,540	1,076	0
Transfer – Capital Injection to Controlled Recurrent Payments – Road Safety Works – Variable Speed Limit Systems (ACT Contribution)	-277	0	0	0	0
<b>2023-24 Budget</b>	<b>191,171</b>	<b>302,096</b>	<b>346,851</b>	<b>215,615</b>	<b>119,475</b>

## Summary of 2023-24 Infrastructure Program

**Table 18: 2023-24 Transport Canberra and City Services Directorate Infrastructure Program – New Works (\$'000)**

Project	Total Project Value <sup>1</sup>	2023-24	2024-25	2025-26	2026-27	Four Year Investment	Physical Completion Date
<b>CAPITAL WORKS PROGRAM</b>							
<b>New Works</b>							
Better community infrastructure - Building a new home for RSPCA ACT	610	587	0	0	0	587	Jun-24
Better community infrastructure – Upgrades to Hawker District Playing Fields	1,384	313	1,017	0	0	1,330	Jun-25
Better community infrastructure - Yerrabi District Park upgrades	3,271	1,051	2,102	0	0	3,153	Jun-25
Better transport infrastructure – Supporting active travel (Commonwealth contribution)	5,000	264	1,973	2,563	0	4,800	Jun-26
Better transport infrastructure – Supporting active travel (ACT contribution)	19,660	6,037	9,021	3,853	0	18,911	Jun-26
Managing recycling and fire with infrastructure upgrades at the Mitchell Resource Management Centre	156	150	0	0	0	150	Jun-24
Next steps for the ACT Food Organics and Garden Organics (FOGO) Facility	25	7	13	5	0	25	Oct-25
Stormwater Infrastructure Improvements	5,374	0	1,723	1,723	1,723	5,169	Jun-27
Trade waste system upgrade	346	333	0	0	0	333	Jun-25
<b>Total New Works</b>	<b>35,826</b>	<b>8,742</b>	<b>15,849</b>	<b>8,144</b>	<b>1,723</b>	<b>34,458</b>	

<sup>1</sup> The total project value reflects costs for both the Directorate and Major Projects Canberra. As a result, the total project value will exceed the four year investment in some instances as this reflects appropriation provided to the Directorate.

**Table 19: 2023-24 Transport Canberra and City Services Directorate Infrastructure Program – Better Infrastructure Fund (BIF) (\$'000)**

Project	Total Project Value	2023-24	2024-25	2025-26	2026-27	Four Year Investment	Physical Completion Date
<b>CAPITAL WORKS PROGRAM</b>							
<b>Better Infrastructure Fund (BIF)</b>							
Active travel - age friendly suburbs and cycle path maintenance	<b>6,500</b>	1,500	1,500	0	0	<b>3,000</b>	Jun-25
Base BIF of the agency	<b>Ongoing</b>	8,792	11,683	22,046	28,747	<b>71,268</b>	Ongoing
Better play spaces and dog parks	<b>6,462</b>	1,752	2,200	0	0	<b>3,952</b>	Jun-25
Charnwood Group Centre Tree and Pavement Improvements	<b>1,400</b>	711	0	0	0	<b>711</b>	Jun-24
Local shopping centre upgrades	<b>19,393</b>	7,257	5,600	0	0	<b>12,857</b>	Jun-25
Road Median Improvement	<b>2,120</b>	675	0	0	0	<b>675</b>	Jun-24
Trade waste system upgrade	<b>1,379</b>	0	1,379	0	0	<b>1,379</b>	Jun-25
Tuggeranong Foreshore improvements	<b>5,682</b>	3,747	0	0	0	<b>3,747</b>	Jun-24
Upgrades for Pialligo	<b>1,000</b>	1,000	0	0	0	<b>1,000</b>	Dec-24
<b>Total Better Infrastructure Fund</b>	<b>43,936</b>	<b>25,494</b>	<b>22,362</b>	<b>22,046</b>	<b>28,747</b>	<b>98,649</b>	



**Table 20: 2023-24 Transport Canberra and City Services Directorate Infrastructure Program – Work In Progress (\$'000)**

Project	Total Project Value <sup>2</sup>	2023-24	2024-25	2025-26	2026-27	Four Year Investment	Physical Completion Date
<b>CAPITAL WORKS PROGRAM</b>							
<b>Works In Progress</b>							
ACT NoWaste Food Organics Garden Organics facility	<b>3,520</b>	3,235	0	0	0	<b>3,235</b>	Jun-24
Athllon Drive Duplication	<b>5,220</b>	974	2,900	0	0	<b>3,874</b>	Jun-24
Better buses to support the new bus network <sup>3</sup>	<b>8,606</b>	0	0	0	8,214	<b>8,214</b>	Dec-26
Better community infrastructure – Delivering a destination playground in the inner north	<b>3,503</b>	1,851	1,142	0	0	<b>2,993</b>	Jun-25
Better community infrastructure – Improving local intersection safety (ACT contribution)	<b>3,923</b>	1,280	2,236	0	0	<b>3,516</b>	Jun-25
Better community infrastructure – Improving local intersection safety (Commonwealth contribution)	<b>3,650</b>	1,204	1,825	0	0	<b>3,029</b>	Jun-25
Better community infrastructure – Improving our active travel networks and projects	<b>4,189</b>	2,634	0	0	0	<b>2,634</b>	Dec-23
Better community infrastructure – Kippax Group Centre Master Plan	<b>3,467</b>	80	0	0	0	<b>80</b>	Jun-23
Better community infrastructure - Raising London Circuit and associated works	<b>1,194</b>	604	0	0	0	<b>604</b>	Jun-24
Better community infrastructure – Safer local roads (Commonwealth contribution)	<b>3,000</b>	2,404	0	0	0	<b>2,404</b>	Jun-24
Better community infrastructure – Strengthening flood resilience (ACT contribution)	<b>6,117</b>	941	4,941	0	0	<b>5,882</b>	Jun-25

<sup>2</sup> The total project value reflects costs for both the Directorate and Major Projects Canberra. As a result, the total project value will exceed the four year investment in some instances as this reflects appropriation provided to the Directorate.

<sup>3</sup> The total project value reflects capital funding only. Since 2022-23 Budget Review a total of \$28.904 million, from the initial \$37.510 million initiative, has been reallocated to Controlled Recurrent Payments to support the leasing arrangements for the buses being acquired during 2023 through hire-purchase and leasing arrangements. The buses were initially intended to be purchased.

<b>Project</b>	<b>Total Project Value<sup>2</sup></b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>Four Year Investment</b>	<b>Physical Completion Date</b>
Better community infrastructure – Strengthening flood resilience (Commonwealth contribution)	<b>5,727</b>	2,753	2,754	0	0	<b>5,507</b>	Jun-25
Better community infrastructure – Improving Inclusive Transport Services	<b>290</b>	200	0	0	0	<b>200</b>	Jun-24
Better community infrastructure - Improving local roads and community infrastructure	<b>595</b>	414	0	0	0	<b>414</b>	Apr-24
Better community infrastructure – Increased road surfacing improvements across Canberra	<b>52,980</b>	12,860	13,160	13,480	13,480	<b>52,980</b>	Jun-27
Better connecting Belconnen and Gungahlin	<b>30,173</b>	12,506	8,840	0	0	<b>21,346</b>	Dec-24
Better Customer Service – Improving Online Platforms	<b>5,493</b>	516	0	0	0	<b>516</b>	Jun-24
Better Intersections - Delivering our Election Commitments (Commonwealth contribution)	<b>2,810</b>	2,000	110	0	0	<b>2,110</b>	Jun-24
Better Intersections - Delivering our Election Commitments (ACT contribution)	<b>8,631</b>	649	0	0	0	<b>649</b>	Jun-24
Building a better city – Canberra Brickworks– Access road and Dudley Street upgrade 2	<b>10,042</b>	1,300	0	0	0	<b>1,300</b>	Oct-23
Building a better city – Pialligo Avenue duplication early planning (Commonwealth contribution)	<b>2,000</b>	100	0	0	0	<b>100</b>	Jun-23
Building a better city – Rehabilitating landfill sites	<b>32,617</b>	327	3,307	2,995	0	<b>6,629</b>	Jun-26
Casey Community Recreation Park	<b>3,902</b>	2,678	789	0	0	<b>3,467</b>	Sep-24
Climate action – Supporting the transition to a zero-emissions bus fleet	<b>5,988</b>	2,981	2,500	0	0	<b>5,481</b>	Jun-24
Commonwealth Grant - Black Spot Projects	<b>Ongoing</b>	1,743	1,743	1,743	1,743	<b>6,972</b>	Jun-27
Commonwealth Grant - Bridges Renewal Program	<b>Ongoing</b>	4,993	710	710	788	<b>7,201</b>	Jun-27
Commonwealth Grant - Heavy Vehicle Safety and Productivity	<b>Ongoing</b>	54	307	307	270	<b>938</b>	Jun-27
Commonwealth Grant - Road Investment Component – Capital	<b>Ongoing</b>	4,098	2,752	5,930	6,000	<b>18,780</b>	Jun-27

<b>Project</b>	<b>Total Project Value<sup>2</sup></b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>Four Year Investment</b>	<b>Physical Completion Date</b>
Commonwealth Grant - Roads to Recovery	<b>Ongoing</b>	5,725	7,969	7,969	7,969	<b>29,632</b>	Jun-27
Connected and sustainable Canberra - Active travel investments	<b>10,870</b>	2,950	2,059	5,000	0	<b>10,009</b>	Jul-25
Connected and sustainable Canberra - Constructing the William Hovell Drive duplication (ACT contribution)	<b>80,750</b>	1,212	20,071	28,462	27,462	<b>77,207</b>	Dec-26
Connected and sustainable Canberra - Constructing the William Hovell Drive duplication (Commonwealth contribution)	<b>26,500</b>	7,692	7,692	4,808	2,404	<b>22,596</b>	Dec-26
Connected and sustainable Canberra - Monaro Highway upgrades (ACT contribution)	<b>80,050</b>	26,277	31,207	16,368	0	<b>73,852</b>	Jun-26
Connected and sustainable Canberra - Monaro Highway upgrades (Commonwealth contribution)	<b>80,050</b>	24,135	29,327	17,692	0	<b>71,154</b>	Jun-26
Connected and sustainable Canberra - Upgrades for Pialligo (ACT contribution)	<b>1,762</b>	1,152	154	0	0	<b>1,306</b>	Dec-24
Connected and sustainable Canberra - Upgrades for Pialligo (Commonwealth contribution)	<b>2,500</b>	1,455	0	0	0	<b>1,455</b>	Dec-24
Connected and sustainable Canberra - Upgrading roads in south-west Canberra (ACT contribution)	<b>1,077</b>	835	0	0	0	<b>835</b>	Jun-24
Connected and sustainable Canberra - Upgrading roads in south-west Canberra (Commonwealth contribution)	<b>170</b>	10	0	0	0	<b>10</b>	Jun-24
Delivering a new high school at East Gungahlin	<b>1,500</b>	340	0	0	0	<b>340</b>	Dec-23
Delivering a smart technology ticketing system for Canberra's integrated public transport system	<b>25,403</b>	15,566	6,383	1,076	0	<b>23,025</b>	Dec-24
Early design works for a new RSPCA facility	<b>1,025</b>	450	0	0	0	<b>450</b>	Jun-24
Enhancement of library collections	<b>Ongoing</b>	2,563	2,063	2,063	2,063	<b>8,752</b>	Ongoing
Ensuring uninterrupted power supply to traffic lights (ACT contribution)	<b>450</b>	230	0	0	0	<b>230</b>	Jun-24

<b>Project</b>	<b>Total Project Value<sup>2</sup></b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>Four Year Investment</b>	<b>Physical Completion Date</b>
Ensuring uninterrupted power supply to traffic lights (Commonwealth contribution)	<b>450</b>	72	0	0	0	<b>72</b>	Jun-24
Food organics and garden organics - household waste trial	<b>165</b>	3	0	0	0	<b>3</b>	Jun-24
Goliath Court Flood Mitigation (ACT contribution)	<b>1,002</b>	255	708	0	0	<b>963</b>	Jun-24
Goliath Court Flood Mitigation (Commonwealth contribution)	<b>1,220</b>	1,000	0	0	0	<b>1,000</b>	Jun-24
Growing investment in services for our suburbs	<b>1,040</b>	1,040	0	0	0	<b>1,040</b>	Jun-24
Improving safety on public transport	<b>2,500</b>	2,000	250	0	0	<b>2,250</b>	Jun-25
Improving stormwater networks	<b>19,061</b>	1,000	0	0	0	<b>1,000</b>	Jun-24
Improving water management infrastructure	<b>500</b>	100	0	0	0	<b>100</b>	Oct-23
Intersection Upgrades - Belconnen way intersection with Springvale Drive (ACT Contribution)	<b>750</b>	600	0	0	0	<b>600</b>	Jun-22
Intersection Upgrades - Launceston Street intersection with Irving Street (ACT Contribution)	<b>750</b>	500	0	0	0	<b>500</b>	Sep-21
Intersection Upgrades - Kuringa Drive intersection with Owen Dixon (ACT Contribution)	<b>3,750</b>	1,750	0	0	0	<b>1,750</b>	Nov-21
Intersection Upgrades - Southern Cross Drive intersection with Starke Street (ACT Contribution)	<b>1,750</b>	1,000	0	0	0	<b>1,000</b>	Dec-21
Making our roads safer while keeping Canberra moving	<b>22,976</b>	7,703	1,500	0	0	<b>9,203</b>	Jun-26
Managing Waste Better	<b>6,205</b>	1,410	4,013	0	0	<b>5,423</b>	Apr-26
Mawson stormwater and placemaking improvements - construction (ACT contribution)	<b>1,010</b>	0	531	0	0	<b>531</b>	Oct-23
Mawson stormwater and placemaking improvements - construction (Commonwealth contribution)	<b>2,120</b>	700	0	0	0	<b>700</b>	Oct-23
Molonglo Enabling Works (ACT contribution)	<b>113,700</b>	8,400	57,312	42,485	0	<b>108,197</b>	Dec-25
Molonglo Enabling Works (Commonwealth contribution)	<b>87,500</b>	33,200	31,860	11,550	4,500	<b>81,110</b>	Dec-25

<b>Project</b>	<b>Total Project Value<sup>2</sup></b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>Four Year Investment</b>	<b>Physical Completion Date</b>
More services for our suburbs – Southern Memorial Park Detailed Design	<b>2,571</b>	1,148	0	0	0	<b>1,148</b>	Jun-24
Parkes Way Early works (ACT contribution)	<b>2,500</b>	1,279	0	0	0	<b>1,279</b>	Jun-25
Parkes Way Early works (Commonwealth contribution)	<b>2,500</b>	160	1,822	0	0	<b>1,982</b>	Jun-25
Planning for a new Northside green waste facility	<b>8,798</b>	1,598	6,000	1,000	0	<b>8,598</b>	Jun-25
Protecting Canberra's environment – Rehabilitating the West Belconnen Landfill site	<b>100</b>	0	100	0	0	<b>100</b>	Jun-25
Protecting Canberra's unique environment - Growing our urban forest	<b>704</b>	330	0	0	0	<b>330</b>	Jun-24
Protecting Canberra's unique environment - Upgrading the stormwater network	<b>8,927</b>	2,907	2,920	0	0	<b>5,827</b>	Jun-25
Road Safety Works - Variable Speed Limit Systems (ACT Contribution)	<b>161</b>	3	0	0	0	<b>3</b>	Jun-23
Schools for our growing city - Kenny High School	<b>16,650</b>	1,774	2,750	0	0	<b>4,524</b>	Jun-23
Upgrading an intersection on Owen Dixon Drive (ACT contribution)	<b>5,000</b>	1,840	2,000	0	0	<b>3,840</b>	Jul-23
Upgrading an intersection on Owen Dixon Drive (Commonwealth contribution)	<b>5,000</b>	1,250	0	0	0	<b>1,250</b>	Jul-23
Upgrading the ACT Material Recovery Facility (ACT Contribution)	<b>12,700</b>	2,155	6,522	3,000	0	<b>11,677</b>	Jun-26
Upgrading the ACT Material Recovery Facility (Commonwealth contribution)	<b>10,500</b>	2,146	2,762	5,000	0	<b>9,908</b>	Jun-26
Upgrading the City Services Depot at Holder	<b>2,000</b>	885	500	500	0	<b>1,885</b>	Jul-25
Woden Bus Depot Augmentation	<b>55,810</b>	19,054	19,460	0	0	<b>38,514</b>	Dec-24
<b>Total Works In Progress</b>	<b>920,114</b>	<b>253,233</b>	<b>297,951</b>	<b>172,138</b>	<b>74,893</b>	<b>798,215</b>	

**Table 21: 2023-24 Transport Canberra and City Services Directorate Infrastructure Program – Total Infrastructure Program (\$'000)**

<b>Project</b>	<b>Total Project Value</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>Four Year Investment</b>
New Works	35,826	8,742	15,849	8,144	1,723	<b>34,458</b>
Better Infrastructure Fund	43,936	25,132	22,362	22,046	28,747	<b>98,287</b>
Works in progress	920,114	253,233	297,951	172,138	74,893	<b>798,215</b>
<b>Total Capital Program</b>	<b>999,876</b>	<b>287,107</b>	<b>336,162</b>	<b>202,328</b>	<b>105,363</b>	<b>930,960</b>

## Financial Statements

Presentational changes have been made to streamline the financial statements and the 2022-23 Budget column also reflects this change. These changes will be consistent with future annual financial statements and ensure comparability of the annual financial statements with the budget estimates as required under section 27 of the *Financial Management Act 1996*.

**Table 22: Transport Canberra and City Services Directorate: Operating Statement (\$'000)**

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>Income</b>							
Controlled Recurrent Payments	481,181	481,788	517,223	7	509,802	523,111	532,478
Taxes, Licences, Fees and Fines	7,362	7,362	9,787	33	10,178	10,577	10,951
Sale of Goods and Services from Contracts with Customers	28,688	28,262	29,078	3	30,317	31,603	32,601
Grants and Contributions Revenue	147,784	120,203	110,908	-8	204,507	186,770	117,031
Other Income	13,724	13,724	10,703	-22	4,184	3,540	3,946
<b>Total Income</b>	<b>678,739</b>	<b>651,339</b>	<b>677,699</b>	<b>4</b>	<b>758,988</b>	<b>755,601</b>	<b>697,007</b>
<b>Expenses</b>							
Employee Expenses	110,647	114,180	131,640	15	135,440	139,254	141,440
Supplies and Services	221,986	219,199	217,134	-1	201,924	206,205	214,994
Depreciation and Amortisation	204,506	210,748	217,822	3	207,541	207,816	210,449
Grants and Purchased Services	197,149	199,673	223,838	12	222,041	227,774	227,236
Cost of Goods Sold	1,227	1,227	1,227	-	1,227	1,227	1,227
Borrowing Costs	455	455	455	-	455	455	455
Other Expenses	436	2,428	442	-82	448	456	463
<b>Total Expenses</b>	<b>736,406</b>	<b>747,910</b>	<b>792,558</b>	<b>6</b>	<b>769,076</b>	<b>783,187</b>	<b>796,264</b>
<b>Operating Result</b>	<b>-57,667</b>	<b>-96,571</b>	<b>-114,859</b>	<b>-19</b>	<b>-10,088</b>	<b>-27,586</b>	<b>-99,257</b>
<b>Other Comprehensive Income</b>							
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>							
Increase/(Decrease) in Asset Revaluation Surplus	-3,428	-43,673	-123,722	-183	-127,768	-155,747	-143,172
<b>Total Other Comprehensive Result</b>	<b>-3,428</b>	<b>-43,673</b>	<b>-123,722</b>	<b>-183</b>	<b>-127,768</b>	<b>-155,747</b>	<b>-143,172</b>
<b>Total Comprehensive Result</b>	<b>-61,095</b>	<b>-140,244</b>	<b>-238,581</b>	<b>-70</b>	<b>-137,856</b>	<b>-183,333</b>	<b>-242,429</b>

**Table 23: Transport Canberra and City Services Directorate: Balance Sheet (\$'000)**

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
<b>Current Assets</b>							
Cash and Cash Equivalents	9,949	23,314	20,410	-12	16,513	16,704	17,681
Receivables	17,058	10,829	10,851	..	10,873	10,895	10,917
Inventories	1,517	1,559	1,595	2	1,631	1,667	1,703
Other Assets	1,380	1,993	2,003	1	2,013	2,023	2,033
<b>Total Current Assets</b>	<b>29,904</b>	<b>37,695</b>	<b>34,859</b>	<b>-8</b>	<b>31,030</b>	<b>31,289</b>	<b>32,334</b>
<b>Non-Current Assets</b>							
Property, Plant and Equipment	10,560,909	11,638,136	11,559,112	-1	11,549,218	11,492,989	11,379,732
Intangible Assets	9,349	4,020	5,953	48	3,959	3,256	2,603
Capital Works in Progress	236,806	197,055	318,314	62	487,174	559,763	531,156
<b>Total Non-Current Assets</b>	<b>10,807,064</b>	<b>11,839,211</b>	<b>11,883,379</b>	<b>..</b>	<b>12,040,351</b>	<b>12,056,008</b>	<b>11,913,491</b>
<b>TOTAL ASSETS</b>	<b>10,836,968</b>	<b>11,876,906</b>	<b>11,918,238</b>	<b>..</b>	<b>12,071,381</b>	<b>12,087,297</b>	<b>11,945,825</b>
<b>Current Liabilities</b>							
Payables	34,592	31,596	32,484	3	33,372	34,260	35,148
Contract Liabilities	2,686	6,221	6,257	1	6,293	6,329	6,365
Borrowings	124	72	63	-13	57	35	29
Lease Liabilities	5,150	5,373	5,373	-	5,373	5,373	5,373
Employee Benefits	38,515	42,850	44,313	3	47,871	50,692	53,306
Other Provisions	9,950	4,546	15,404	239	6,000	0	0
Other Liabilities	4,091	3,968	4,065	2	2	2	2
<b>Total Current Liabilities</b>	<b>95,108</b>	<b>94,626</b>	<b>107,959</b>	<b>14</b>	<b>98,968</b>	<b>96,691</b>	<b>100,223</b>
<b>Non-Current Liabilities</b>							
Borrowings	350	184	121	-34	64	29	0
Lease Liabilities	7,880	7,747	7,717	..	7,687	7,657	7,627
Employee Benefits	2,384	2,205	2,460	12	2,837	3,217	3,593
Other Provisions	16,000	21,404	6,000	-72	0	0	0
Other Liabilities	4,163	4,063	0	-100	0	0	0
<b>Total Non-Current Liabilities</b>	<b>30,777</b>	<b>35,603</b>	<b>16,298</b>	<b>-54</b>	<b>10,588</b>	<b>10,903</b>	<b>11,220</b>
<b>TOTAL LIABILITIES</b>	<b>125,885</b>	<b>130,229</b>	<b>124,257</b>	<b>-5</b>	<b>109,556</b>	<b>107,594</b>	<b>111,443</b>
<b>NET ASSETS</b>	<b>10,711,083</b>	<b>11,746,677</b>	<b>11,793,981</b>	<b>..</b>	<b>11,961,825</b>	<b>11,979,703</b>	<b>11,834,382</b>
<b>Equity</b>							
Accumulated Funds	6,159,523	5,934,618	6,105,644	3	6,401,256	6,574,881	6,572,732
Asset Revaluation Surplus	4,551,560	5,812,059	5,688,337	-2	5,560,569	5,404,822	5,261,650
<b>TOTAL EQUITY</b>	<b>10,711,083</b>	<b>11,746,677</b>	<b>11,793,981</b>	<b>..</b>	<b>11,961,825</b>	<b>11,979,703</b>	<b>11,834,382</b>



**Table 24: Transport Canberra and City Services Directorate: Statement of Changes in Equity (\$'000)**

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
<b>Opening Equity</b>							
Opening Accumulated Funds	6,010,794	5,847,284	5,934,618	1	6,105,644	6,401,256	6,574,881
Opening Asset Revaluation Surplus	4,554,988	5,855,732	5,812,059	-1	5,688,337	5,560,569	5,404,822
<b>Balance at the Start of the Reporting Period</b>	<b>10,565,782</b>	<b>11,703,016</b>	<b>11,746,677</b>	<b>..</b>	<b>11,793,981</b>	<b>11,961,825</b>	<b>11,979,703</b>
<b>Comprehensive Income</b>							
Operating Result	-57,667	-96,571	-114,859	-19	-10,088	-27,586	-99,257
Increase/(Decrease) in the Asset Revaluation Reserve Surpluses	-3,428	-43,673	-123,722	-183	-127,768	-155,747	-143,172
<b>Total Comprehensive Result</b>	<b>-61,095</b>	<b>-140,244</b>	<b>-238,581</b>	<b>-70</b>	<b>-137,856</b>	<b>-183,333</b>	<b>-242,429</b>
<b>Movement in Asset Revaluation Surplus</b>							
<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transactions Involving Owners Affecting Accumulated</b>							
Capital Injections	191,394	166,015	247,446	49	305,747	201,252	97,149
Net Assets Transferred in/(out) from Other Agencies as part of an Administrative Restructure	2	2	2	-	2	2	2
Net Assets Transferred from/(to) Other Agencies	15,000	17,888	38,437	115	-49	-43	-43
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>206,396</b>	<b>183,905</b>	<b>285,885</b>	<b>55</b>	<b>305,700</b>	<b>201,211</b>	<b>97,108</b>
<b>Closing Equity</b>							
Closing Accumulated Funds	6,159,523	5,934,618	6,105,644	3	6,401,256	6,574,881	6,572,732
Closing Asset Revaluation Surplus	4,551,560	5,812,059	5,688,337	-2	5,560,569	5,404,822	5,261,650
<b>Balance at the end of the Reporting Period</b>	<b>10,711,083</b>	<b>11,746,677</b>	<b>11,793,981</b>	<b>..</b>	<b>11,961,825</b>	<b>11,979,703</b>	<b>11,834,382</b>

**Table 25: Transport Canberra and City Services Directorate: Cash Flow Statement (\$'000)**

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Controlled Recurrent Payments	284,660	282,743	294,958	4	289,459	297,060	306,991
Payment for Community Service Obligations	196,521	199,045	222,265	12	220,343	226,051	225,487
Taxes, Licences, Fees and Fines	7,683	7,683	10,108	32	10,499	10,898	11,272
Sale of Goods and Services from Contracts with Customers	27,387	26,809	27,929	4	29,016	30,302	31,300
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	20,558	20,558	20,558	-	20,558	20,558	20,558
Goods and Services Tax Collected from Customers	3,330	3,330	3,330	-	3,330	3,330	3,330
Other	15,088	15,088	12,067	-20	5,548	4,904	5,310
<b>Total Receipts from Operating Activities</b>	<b>555,227</b>	<b>555,256</b>	<b>591,215</b>	<b>6</b>	<b>578,753</b>	<b>593,103</b>	<b>604,248</b>
<b>Payments</b>							
Employee Payments	108,625	108,467	130,647	20	132,078	136,626	139,023
Supplies and Services	220,928	218,591	210,249	-4	196,383	200,425	208,940
Grants and Purchased Services	197,149	199,673	223,904	12	222,107	227,840	227,302
Goods and Services Tax Paid to the Australian Taxation Office	3,453	3,453	3,453	-	3,453	3,453	3,453
Goods and Services Tax Paid to Suppliers	20,405	20,405	20,405	-	20,405	20,405	20,405
Related to Cost of Goods Sold	1,378	1,378	1,378	-	1,378	1,378	1,378
Other	2	2	5	150	7	15	22
<b>Total Payments from Operating Activities</b>	<b>551,940</b>	<b>551,969</b>	<b>590,041</b>	<b>7</b>	<b>575,811</b>	<b>590,142</b>	<b>600,523</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>3,287</b>	<b>3,287</b>	<b>1,174</b>	<b>-64</b>	<b>2,942</b>	<b>2,961</b>	<b>3,725</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
<b>Total Receipts from Investing Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>Payments</b>							
Purchase of Property, Plant and Equipment	13,167	12,847	15,267	19	18,055	9,682	8,677
Purchase of Capital Works	179,606	154,227	231,009	50	289,292	189,107	86,009
Capital Payments to ACT Government Agencies	29,459	25,156	54,650	117	41,104	14,363	22,326
<b>Total Payments from Investing Activities</b>	<b>222,232</b>	<b>192,230</b>	<b>300,926</b>	<b>57</b>	<b>348,451</b>	<b>213,152</b>	<b>117,012</b>
<b>Net Cash Inflows/(Outflows) from Investing Activities</b>	<b>-222,232</b>	<b>-192,230</b>	<b>-300,926</b>	<b>-57</b>	<b>-348,451</b>	<b>-213,152</b>	<b>-117,012</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Capital Injections	220,853	191,171	302,096	58	346,851	215,615	119,475
<b>Total Receipts from Financing Activities</b>	<b>220,853</b>	<b>191,171</b>	<b>302,096</b>	<b>58</b>	<b>346,851</b>	<b>215,615</b>	<b>119,475</b>
<b>Payments</b>							
Repayment of Borrowings	246	419	318	-24	309	303	281
Repayment of Lease Liabilities - Principal	4,930	4,930	4,930	-	4,930	4,930	4,930
<b>Total Payments from Financing Activities</b>	<b>5,176</b>	<b>5,349</b>	<b>5,248</b>	<b>-2</b>	<b>5,239</b>	<b>5,233</b>	<b>5,211</b>
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>215,677</b>	<b>185,822</b>	<b>296,848</b>	<b>60</b>	<b>341,612</b>	<b>210,382</b>	<b>114,264</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>-3,268</b>	<b>-3,121</b>	<b>-2,904</b>	<b>7</b>	<b>-3,897</b>	<b>191</b>	<b>977</b>
<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	<b>13,217</b>	<b>26,435</b>	<b>23,314</b>	<b>-12</b>	<b>20,410</b>	<b>16,513</b>	<b>16,704</b>
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	<b>9,949</b>	<b>23,314</b>	<b>20,410</b>	<b>-12</b>	<b>16,513</b>	<b>16,704</b>	<b>17,681</b>

## Notes to the Controlled Budget Statements

Significant variations are as follows:

### ***Operating Statement***

- controlled recurrent payments: the increase of \$35.435 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to new initiatives, additional funding associated with prior years' initiatives and revised estimates, partially offset by ceasing initiatives.
- taxes, licenses, fees and fines: the increase of \$2.425 million in the 2023-24 budget from the 2022-23 estimated outcome is due to additional licencing and waste fees.
- grants and contributions revenue: the decrease of \$9.295 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to reprofiling of asset transfers from the Suburban Land Agency into future years, partially offset by the recognition of information communication and technology costs as resources received free of charge, and an increase in the procurement services provided by Major Projects Canberra as resources received free of charge.
- other income: the decrease of \$3.021 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to the cessation of West Belconnen Resource Management Centre remediation revenue, partially offset by new revenues from insurance claims.
- employee expenses: the increase of \$17.460 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to new budget initiatives, conversion of contractors into employees in line with government's in-sourcing requirements, and increase associated with the enterprise agreement bargaining and pay offer.
- grants and purchased services: the increase of \$24.165 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to new initiatives, additional expenses from prior year's initiatives and enterprise agreement bargaining and pay offer; partially offset by savings in workers compensation and superannuation.

### ***Balance Sheet***

- cash and cash equivalents: the decrease of \$2.904 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to planned repayment of contractual liabilities in relation to streetlight upgrades.
- Intangible assets: the increase of \$1.933 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to capitalisation of assets from the capital works in progress.
- capital works in progress (non-current): the increase of \$121.259 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to new budget initiatives and re-profiling of capital works projects.
- borrowings (current): the decrease of \$0.009 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to repayment of the Carbon Neutral Loans.
- other provisions (current): the increase of \$10.858 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to re-profiling of waste landfill sites remediation (Mugga Lane).

- employee benefits (non-current): the increase of \$0.255 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to the enterprise agreement and bargaining pay offer.
- other provisions (non-current): the decrease of \$15.404 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to reprofiling of waste landfill sites remediation (West Belconnen and Parkwood Road).
- other liabilities (non-current): the decrease of \$4.063 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to the planned repayment of contractual liabilities in relation to streetlight upgrades.

### ***Statement of Changes in Equity***

- capital injections: the increase of \$81.431 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to new initiatives and re-profiling of existing capital initiatives.
- net assets transferred in/(out) from other agencies: the increase of \$20.549 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to the transfer of Woden bus interchange assets from Major Projects Canberra.

### ***Cash Flow Statement***

Variations in these Statements are explained in the notes above.

## Financial Statements – Territorial

**Table 26: Transport Canberra and City Services Directorate: Statement of Income and Expenses on behalf of the Territory (\$'000)**

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>Income</b>							
Taxes, Licences, Fees and Fines	362	348	541	55	568	581	600
Sale of Goods and Services from Contracts with Customers	28,316	28,330	33,515	18	38,262	39,339	40,359
<b>Total Income</b>	<b>28,678</b>	<b>28,678</b>	<b>34,056</b>	<b>19</b>	<b>38,830</b>	<b>39,920</b>	<b>40,959</b>
<b>Expenses</b>							
Transfer Expenses	28,678	28,678	34,056	19	38,830	39,920	40,959
<b>Total Expenses</b>	<b>28,678</b>	<b>28,678</b>	<b>34,056</b>	<b>19</b>	<b>38,830</b>	<b>39,920</b>	<b>40,959</b>
<b>Operating Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Comprehensive Income</b> <i>Items that will not be Reclassified Subsequently to</i>							
<b>Total Other Comprehensive Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Comprehensive Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Table 27: Transport Canberra and City Services Directorate: Statement of Assets and Liabilities on behalf of the Territory (\$'000)**

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
<b>Current Assets</b>							
Cash and Cash Equivalents	15	6	6	-	6	6	6
Receivables	2,050	2,402	2,402	-	2,402	2,402	2,402
<b>Total Current Assets</b>	<b>2,065</b>	<b>2,408</b>	<b>2,408</b>	<b>-</b>	<b>2,408</b>	<b>2,408</b>	<b>2,408</b>
<b>Non-Current Assets</b>							
<b>Total Non-Current Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ASSETS</b>	<b>2,065</b>	<b>2,408</b>	<b>2,408</b>	<b>-</b>	<b>2,408</b>	<b>2,408</b>	<b>2,408</b>
<b>Current Liabilities</b>							
Payables	2,065	2,408	2,408	-	2,408	2,408	2,408
<b>Total Current Liabilities</b>	<b>2,065</b>	<b>2,408</b>	<b>2,408</b>	<b>-</b>	<b>2,408</b>	<b>2,408</b>	<b>2,408</b>
<b>Non-Current Liabilities</b>							
<b>Total Non-Current Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES</b>	<b>2,065</b>	<b>2,408</b>	<b>2,408</b>	<b>-</b>	<b>2,408</b>	<b>2,408</b>	<b>2,408</b>
<b>NET ASSETS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Equity</b>							
<b>TOTAL EQUITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Table 28: Transport Canberra and City Services Directorate: Statement of Changes in Equity on behalf of the Territory (\$'000)**

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
<b>Opening Equity</b>							
Balance at the Start of the Reporting Period	0	0	0	-	0	0	0
<b>Comprehensive Income</b>							
Total Comprehensive Result	0	0	0	-	0	0	0
Total Movement in Reserves Transactions Involving Owners Affecting	0	0	0	-	0	0	0
Total Transactions Involving Owners Affecting Accumulated Funds	0	0	0	-	0	0	0
<b>Closing Equity</b>							
Balance at the end of the Reporting Period	0	0	0	-	0	0	0



**Table 29: Transport Canberra and City Services Directorate: Cash Flow Statement on behalf of the Territory (\$'000)**

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Taxes, Licences, Fees and Fines	362	348	541	55	568	581	600
Sale of Goods and Services from Contracts with Customers	28,316	28,330	33,515	18	38,262	39,339	40,359
Goods and Services Tax Collected from Customers	2,023	2,023	2,023	-	2,023	2,023	2,023
<b>Total Receipts from Operating Activities</b>	<b>30,701</b>	<b>30,701</b>	<b>36,079</b>	<b>18</b>	<b>40,853</b>	<b>41,943</b>	<b>42,982</b>
<b>Payments</b>							
Transfer of Territory Receipts to the ACT Government	28,678	28,678	34,056	19	38,830	39,920	40,959
Goods and Services Tax Paid to the Australian Taxation Office	2,023	2,023	2,023	-	2,023	2,023	2,023
<b>Total Payments from Operating Activities</b>	<b>30,701</b>	<b>30,701</b>	<b>36,079</b>	<b>18</b>	<b>40,853</b>	<b>41,943</b>	<b>42,982</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cash Inflows/(Outflows) from Investing Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	<b>15</b>	<b>6</b>	<b>6</b>	<b>-</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	<b>15</b>	<b>6</b>	<b>6</b>	<b>-</b>	<b>6</b>	<b>6</b>	<b>6</b>

## Notes to the Territorial Budget Statements

Significant variations are as follows:

### ***Operating Statement***

- taxes, licences, fees and fines: the increase of \$0.193 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to an increase in landfill fees for both household and commercial/industrial waste.
- sale of goods and services from contracts with customers: the increase of \$5.185 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to supporting the Urban Forest Act initiative, an increase in landfill fees for both household and commercial/industrial waste and an increase in the 5G revenue from streetlights.

## Output Class Financial Statements

Table 30: Output Class 1: Transport Canberra Operating Statement (\$'000)

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>Income</b>							
Controlled Recurrent Payments	213,241	215,838	240,631	11	237,883	243,644	243,397
Sale of Goods and Services from Contracts with Customers	0	0	28	#	15	16	24
Grants and Contributions Revenue	970	890	1,006	13	1,026	1,049	1,073
Other Income	0	0	0	-	-50	-88	-89
<b>Total Income</b>	<b>214,211</b>	<b>216,728</b>	<b>241,665</b>	<b>12</b>	<b>238,874</b>	<b>244,621</b>	<b>244,405</b>
<b>Expenses</b>							
Employee Expenses	9,620	9,885	11,201	13	11,597	11,669	11,822
Supplies and Services	9,093	9,303	8,511	-9	7,239	7,254	7,434
Depreciation and Amortisation	34	32	31	-3	29	8	-2
Grants and Purchased Services	196,200	198,724	222,865	12	221,046	226,754	226,190
<b>Total Expenses</b>	<b>214,947</b>	<b>217,944</b>	<b>242,608</b>	<b>11</b>	<b>239,911</b>	<b>245,685</b>	<b>245,444</b>
<b>Operating Result</b>	<b>-736</b>	<b>-1,216</b>	<b>-943</b>	<b>22</b>	<b>-1,037</b>	<b>-1,064</b>	<b>-1,039</b>

**Table 31: Output Class 2: City Services Operating Statement (\$'000)**

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>Income</b>							
Controlled Recurrent Payments	267,940	265,950	276,592	4	271,919	279,467	289,081
Taxes, Licences, Fees and Fines	7,362	7,362	9,787	33	10,178	10,577	10,951
Sale of Goods and Services from Contracts with Customers	28,688	28,262	29,050	3	30,302	31,587	32,577
Grants and Contributions Revenue	146,814	119,313	109,902	-8	203,481	185,721	115,958
Other Income	13,724	13,724	10,703	-22	4,234	3,628	4,035
<b>Total Income</b>	<b>464,528</b>	<b>434,611</b>	<b>436,034</b>	<b>..</b>	<b>520,114</b>	<b>510,980</b>	<b>452,602</b>
<b>Expenses</b>							
Employee Expenses	101,027	104,295	120,439	15	123,843	127,585	129,618
Supplies and Services	212,893	209,896	208,623	-1	194,685	198,951	207,560
Depreciation and Amortisation	204,472	210,716	217,791	3	207,512	207,808	210,451
Grants and Purchased Services	949	949	973	3	995	1,020	1,046
Cost of Goods Sold	1,227	1,227	1,227	-	1,227	1,227	1,227
Borrowing Costs	455	455	455	-	455	455	455
Other Expenses	436	2,428	442	-82	448	456	463
<b>Total Expenses</b>	<b>521,459</b>	<b>529,966</b>	<b>549,950</b>	<b>4</b>	<b>529,165</b>	<b>537,502</b>	<b>550,820</b>
<b>Operating Result</b>	<b>-56,931</b>	<b>-95,355</b>	<b>-113,916</b>	<b>-19</b>	<b>-9,051</b>	<b>-26,522</b>	<b>-98,218</b>

# TRANSPORT CANBERRA OPERATIONS

## Purpose

Transport Canberra Operations (TCO) delivers public transport services throughout the city. Transport Canberra Operations services are delivered in line with the ACT Government's vision to provide a convenient, efficient, affordable, reliable and integrated public transport system for the community. Public transport services managed or delivered by Transport Canberra Operations include: scheduled light rail services, route bus services, school bus services, flexible bus services, special needs transport and management of the ACT rural school bus contract. In line with the objectives of the ACT Transport Strategy 2020 and the Zero Emission Transition Plan, Transport Canberra is progressing the transition to a zero-emissions bus fleet in order to deliver a modern public transport system that drives positive change for all Canberrans.

## 2023-24 Priorities

Strategic and operational priorities for TCO in 2023-24 include:

- Update the Zero Emission Transition Plan to include the delivery of battery electric buses from current procurement contract, finalise construction of the Woden Depot and the necessary infrastructure upgrades to existing depots to accommodate zero emissions buses and progress future depot plans;
- Transition to MyWay+, the new integrated public transport ticketing system, including design, development and testing and integration with the ACT Digital Account;
- Planning for and implementation of an updated bus network that improves frequency and improves reliability with consideration of the impact of disruption from construction of the Raising London Circuit and Light Rail Stage 2a major projects;
- Continued engagement with members of Transport Canberra and City Services Accessibility Reference Group, which is aimed at consulting with and having the community inform on the delivery of key projects including a new Flexible and On-Demand service for the Canberra community and MyWay+;
- Incorporate the findings of the development of a customer strategy, to encourage the community back to public transport as the effects of the COVID-19 pandemic are expected to subside and the ACT Transport Recovery Plan can be delivered; and
- Network planning will continue to ensure services are delivered for the community during the completion of infrastructure works including CIT Woden.

## Estimated Employment Levels

Table 32: Estimated Employment Levels

	2021-22 Actual Outcome <sup>1</sup>	2022-23 Budget <sup>2</sup>	2022-23 Estimated Outcome <sup>1</sup>	2023-24 Budget <sup>2</sup>
<b>Staffing (FTE)</b>	999	981	981	1,006 <sup>3</sup>

**Note(s):**

1. These figures relate to 30 June staffing levels.
2. These figures relate to estimated average annual staffing levels.
3. The increase of 25 FTE in the 2023-24 Budget from the 2022-23 Budget is due to new initiatives in 2023-24 (24 FTE) offsets by ceasing initiatives (16 FTE).

## Output Class

### Output Class 1: Transport Canberra Operations

#### *Output 1.1: Transport Canberra Operations*

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

Table 33: Output 1.1: Transport Canberra Operations (\$'000)

	2022-23 Estimated Outcome	2023-24 Budget
<b>Total Cost<sup>1</sup></b>	276,640	302,692
<b>Service Payments</b>	198,724	222,865

**Note:**

1. Total cost includes depreciation and amortisation of \$31.302 million in 2022-23 and \$34.454 million in 2023-24.

# Accountability Indicators

## Output Class 1: Transport Canberra Operations

### Output 1.1: Transport Canberra Operations

**Table 34: Accountability Indicators Output 1.1**

	2022-23 Targets	2022-23 Estimated Outcome	2023-24 Targets
<b>Light Rail</b>			
a. Light rail service availability <sup>1</sup>	99.5%	99.8%	99.5%
b. Light rail service punctuality <sup>2</sup>	98%	98%	98%
<b>Public Transport Passenger Boardings</b>			
c. Public transport passenger boardings <sup>3</sup>	19.9 million	17.6 million	19.9 million
<b>Bus Operations</b>			
d. Percentage of in-service fleet Euro 5 or better emission standard compliant <sup>4</sup>	78%	74%	80%
e. Bus service availability <sup>5</sup>	99.5%	99.5%	99.5%
f. Bus service punctuality <sup>6</sup>	75%	75%	75%
g. Total network operating cost per network kilometre <sup>7</sup>	\$5.88	\$5.88	\$5.88
h. Number of Zero Emission Buses in the in-service fleet	n/a	n/a	16

**Notes:**

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



# Financial Statements

**Table 35: Transport Canberra Operations: Operating Statement (\$'000)**

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>Income</b>							
Sale of Goods and Services from Contracts with Customers	226,103	229,093	253,941	11	252,722	258,914	258,407
Grants and Contributions Revenue	11,447	11,231	13,803	23	14,114	13,339	13,438
Other Income	767	767	767	-	767	767	767
<b>Total Income</b>	<b>238,317</b>	<b>241,091</b>	<b>268,511</b>	<b>11</b>	<b>267,603</b>	<b>273,020</b>	<b>272,612</b>
<b>Expenses</b>							
Employee Expenses	134,808	138,940	144,537	4	149,302	153,744	155,024
Supplies and Services	86,083	87,872	104,842	19	99,638	101,732	100,784
Depreciation and Amortisation	33,172	31,302	34,454	10	35,373	36,022	35,493
Borrowing Costs	17,379	17,833	18,269	2	17,429	16,531	15,576
Other Expenses	693	693	590	-15	708	715	724
<b>Total Expenses</b>	<b>272,135</b>	<b>276,640</b>	<b>302,692</b>	<b>9</b>	<b>302,450</b>	<b>308,744</b>	<b>307,601</b>
<b>Operating Result from Ordinary Activities</b>	<b>-33,818</b>	<b>-35,549</b>	<b>-34,181</b>	<b>4</b>	<b>-34,847</b>	<b>-35,724</b>	<b>-34,989</b>
<b>Income Tax Equivalent</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Result</b>	<b>-33,818</b>	<b>-35,549</b>	<b>-34,181</b>	<b>4</b>	<b>-34,847</b>	<b>-35,724</b>	<b>-34,989</b>
<b>Other Comprehensive Income</b>							
<i>Items that will not be Reclassified Subsequently to</i>							
Other Movements	0	-259	-259	-	-369	-369	-369
Increase/(Decrease) in Asset Revaluation Surplus	-27,180	33,364	-7,271	-122	4,244	17,090	15,873
<b>Total Other Comprehensive Result</b>	<b>-27,180</b>	<b>33,105</b>	<b>-7,530</b>	<b>-123</b>	<b>3,875</b>	<b>16,721</b>	<b>15,504</b>
<b>Total Comprehensive Result</b>	<b>-60,998</b>	<b>-2,444</b>	<b>-41,711</b>	<b>#</b>	<b>-30,972</b>	<b>-19,003</b>	<b>-19,485</b>

**Table 36: Transport Canberra Operations: Balance Sheet (\$'000)**

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
<b>Current Assets</b>							
Cash and Cash Equivalents	14,407	14,157	13,233	-7	12,507	11,781	11,055
Receivables	2,958	1,832	1,837	..	1,842	1,847	1,852
Inventories	4,206	4,036	4,129	2	4,222	4,315	4,408
Other Assets	419	381	381	-	381	381	381
<b>Total Current Assets</b>	<b>21,990</b>	<b>20,406</b>	<b>19,580</b>	<b>-4</b>	<b>18,952</b>	<b>18,324</b>	<b>17,696</b>
<b>Non Current Assets</b>							
Property, Plant and Equipment	817,415	905,255	905,892	..	891,355	868,003	850,879
Intangible Assets	1,455	741	482	-35	223	0	0
Capital Works in Progress	14,266	6,766	19,184	184	26,572	26,572	26,572
<b>Total Non-Current Assets</b>	<b>833,136</b>	<b>912,762</b>	<b>925,558</b>	<b>1</b>	<b>918,150</b>	<b>894,575</b>	<b>877,451</b>
<b>TOTAL ASSETS</b>	<b>855,126</b>	<b>933,168</b>	<b>945,138</b>	<b>1</b>	<b>937,102</b>	<b>912,899</b>	<b>895,147</b>
<b>Current Liabilities</b>							
Payables	7,545	6,858	6,892	..	6,926	6,960	6,994
Contract Liabilities	8,081	8,654	8,434	-3	8,214	7,994	7,774
Borrowings	11,879	11,186	11,827	6	12,602	13,378	14,203
Lease Liabilities	1,519	3,496	4,520	29	4,520	4,520	8,486
Employee Benefits	34,549	39,452	37,899	-4	39,492	40,571	41,722
<b>Total Current Liabilities</b>	<b>63,573</b>	<b>69,646</b>	<b>69,572</b>	<b>..</b>	<b>71,754</b>	<b>73,423</b>	<b>79,179</b>
<b>Non Current Liabilities</b>							
Borrowings	265,773	272,664	260,186	-5	246,797	232,662	217,654
Lease Liabilities	2,196	12,966	17,668	36	15,787	13,784	7,684
Employee Benefits	2,827	2,306	3,114	35	3,998	4,868	5,591
Deferred Tax Liability	53,259	40,913	34,986	-14	29,022	23,058	17,094
<b>Total Non-Current Liabilities</b>	<b>324,055</b>	<b>328,849</b>	<b>315,954</b>	<b>-4</b>	<b>295,604</b>	<b>274,372</b>	<b>248,023</b>
<b>TOTAL LIABILITIES</b>	<b>387,628</b>	<b>398,495</b>	<b>385,526</b>	<b>-3</b>	<b>367,358</b>	<b>347,795</b>	<b>327,202</b>
<b>NET ASSETS</b>	<b>467,498</b>	<b>534,673</b>	<b>559,612</b>	<b>5</b>	<b>569,744</b>	<b>565,104</b>	<b>567,945</b>
<b>REPRESENTED BY FUNDS EMPLOYED</b>							
Accumulated Funds	436,291	434,434	466,644	7	472,532	450,802	437,770
Asset Revaluation Surplus	31,207	100,239	92,968	-7	97,212	114,302	130,175
<b>TOTAL FUNDS EMPLOYED</b>	<b>467,498</b>	<b>534,673</b>	<b>559,612</b>	<b>5</b>	<b>569,744</b>	<b>565,104</b>	<b>567,945</b>

**Table 37: Transport Canberra Operations: Statement of Changes in Equity (\$'000)**

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
<b>Opening Equity</b>							
Opening Accumulated Funds	440,650	445,086	434,434	-2	466,644	472,532	450,802
Opening Asset Revaluation Surplus	58,387	66,875	100,239	50	92,968	97,212	114,302
<b>Balance at the Start of the Reporting Period</b>	<b>499,037</b>	<b>511,961</b>	<b>534,673</b>	<b>4</b>	<b>559,612</b>	<b>569,744</b>	<b>565,104</b>
<b>Comprehensive Income</b>							
Operating Result	-33,818	-35,549	-34,181	4	-34,847	-35,724	-34,989
Increase/(Decrease) in the Asset Revaluation Reserve Surpluses	-27,180	33,364	-7,271	-122	4,244	17,090	15,873
Other Movements	0	-259	-259	-	-369	-369	-369
<b>Total Comprehensive Result</b>	<b>-60,998</b>	<b>-2,444</b>	<b>-41,711</b>	<b>#</b>	<b>-30,972</b>	<b>-19,003</b>	<b>-19,485</b>
<b>Movement in Asset Revaluation Surplus</b>							
<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>							
Capital Injections	29,459	25,156	54,650	117	41,104	14,363	22,326
Net Assets Transferred from/(to) Other Agencies	0	0	12,000	#	0	0	0
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>29,459</b>	<b>25,156</b>	<b>66,650</b>	<b>165</b>	<b>41,104</b>	<b>14,363</b>	<b>22,326</b>
<b>Closing Equity</b>							
Closing Accumulated Funds	436,291	434,434	466,644	7	472,532	450,802	437,770
Closing Asset Revaluation Surplus	31,207	100,239	92,968	-7	97,212	114,302	130,175
<b>Balance at the end of the Reporting Period</b>	<b>467,498</b>	<b>534,673</b>	<b>559,612</b>	<b>5</b>	<b>569,744</b>	<b>565,104</b>	<b>567,945</b>

**Table 38: Transport Canberra Operations: Cash Flow Statement (\$'000)**

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Sale of Goods and Services from Contracts with Customers	226,017	228,946	254,330	11	252,843	259,035	258,413
Grants and Contributions Receipts	9,351	9,351	9,538	2	9,753	9,753	9,753
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	3,467	3,467	3,467	-	3,467	3,467	3,467
Goods and Services Tax Collected from Customers	3,006	3,006	3,006	-	3,006	3,006	3,006
Other	767	767	767	-	767	767	767
<b>Total Receipts from Operating Activities</b>	<b>242,608</b>	<b>245,537</b>	<b>271,108</b>	<b>10</b>	<b>269,836</b>	<b>276,028</b>	<b>275,406</b>
<b>Payments</b>							
Employee Payments	134,222	134,222	146,325	9	147,600	152,570	153,925
Supplies and Services	83,848	85,844	101,063	18	95,760	97,751	96,589
Borrowing Costs	17,379	17,833	18,269	2	17,429	16,531	15,576
Goods and Services Tax Paid to the Australian Taxation Office	3,006	3,006	3,006	-	3,006	3,006	3,006
Goods and Services Tax Paid to Suppliers	3,468	3,468	3,468	-	3,468	3,468	3,468
Other	374	374	263	-30	381	388	397
<b>Total Payments from Operating Activities</b>	<b>242,297</b>	<b>244,747</b>	<b>272,394</b>	<b>11</b>	<b>267,644</b>	<b>273,714</b>	<b>272,961</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>311</b>	<b>790</b>	<b>-1,286</b>	<b>-263</b>	<b>2,192</b>	<b>2,314</b>	<b>2,445</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
<b>Total Receipts from Investing Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments</b>							
Purchase of Property, Plant and Equipment	8,765	4,955	15,566	214	6,383	1,076	8,214
Purchase of Capital Works	9,599	9,106	24,235	166	22,210	0	0
<b>Total Payments from Investing Activities</b>	<b>18,364</b>	<b>14,061</b>	<b>39,801</b>	<b>183</b>	<b>28,593</b>	<b>1,076</b>	<b>8,214</b>
<b>Net Cash Inflows/(Outflows) from Investing Activities</b>	<b>-18,364</b>	<b>-14,061</b>	<b>-39,801</b>	<b>-183</b>	<b>-28,593</b>	<b>-1,076</b>	<b>-8,214</b>

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Capital Injections	29,459	25,156	54,650	117	41,104	14,363	22,326
<b>Total Receipts from Financing Activities</b>	<b>29,459</b>	<b>25,156</b>	<b>54,650</b>	<b>117</b>	<b>41,104</b>	<b>14,363</b>	<b>22,326</b>
<b>Payments</b>							
Repayment of Borrowings	443	443	443	-	443	443	443
Repayment of Lease Liabilities - Principal	11,689	11,970	14,044	17	14,986	15,884	16,840
<b>Total Payments from Financing Activities</b>	<b>12,132</b>	<b>12,413</b>	<b>14,487</b>	<b>17</b>	<b>15,429</b>	<b>16,327</b>	<b>17,283</b>
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>17,327</b>	<b>12,743</b>	<b>40,163</b>	<b>215</b>	<b>25,675</b>	<b>-1,964</b>	<b>5,043</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>-726</b>	<b>-528</b>	<b>-924</b>	<b>-75</b>	<b>-726</b>	<b>-726</b>	<b>-726</b>
<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	<b>15,133</b>	<b>14,685</b>	<b>14,157</b>	<b>-4</b>	<b>13,233</b>	<b>12,507</b>	<b>11,781</b>
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	<b>14,407</b>	<b>14,157</b>	<b>13,233</b>	<b>-7</b>	<b>12,507</b>	<b>11,781</b>	<b>11,055</b>

## Notes to the Controlled Budget Statements

Significant variations are as follows:

### ***Operating Statement***

- sale of goods and services from contracts with customers: the increase of \$24.848 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to additional service payments from general government sector associated with new budget initiatives including bus depot energy supply works and improving public transport services; and adjustments arising from revised estimates for the new ticketing system and bus leasing arrangements.
- grants and contributions revenue: the increase of \$2.572 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to the recognition of information communication and technology services from Digital, Data and Technology Solutions as resources received free of charge.
- supplies and services: the increase of \$16.970 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to costs associated with depot energy supply works for the Woden Bus Depot and increased public private partnership annual availability payments.
- depreciation and amortisation: the increase of \$3.152 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to additional depreciation associated with acquisition of buses through leasing arrangements and amendments to the smart ticketing system depreciation.
- other expenses: the decrease of \$0.103 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to delays in completion for the new Woden Bus Depot.

### ***Balance Sheet***

- cash and cash equivalents: the decrease of \$0.924 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to planned use of cash balances to fund bus operations.
- intangible assets: the decrease of \$0.259 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to amortisation of intangible assets.
- capital work in progress: the increase of \$12.418 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to revised estimates for delivery of capital works initiatives, including Woden Bus Depot electrification works.
- lease liabilities (current): the increase of \$1.024 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to acquisition of buses through leasing arrangements.
- employee benefits (non-current): the increase of \$0.808 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to the enterprise agreement and bargaining pay offer.
- lease liabilities (non-current): the increase of \$4.702 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to acquisition of buses through leasing arrangements.
- deferred tax liability: the decrease of \$5.927 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to lower asset revaluation surplus estimates.

- accumulated funds: the increase of \$32.210 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to increased capital injections associated with capital initiatives (Woden Bus Depot, smart ticketing system, transition to zero-emission bus fleet works and improved safety on public transport) and estimated asset transfers from Major Projects Canberra for Woden light rail stop assets; partially offset by ceasing initiatives.
- asset revaluation surplus: the decrease of \$7.271 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to the effect of prior year's non-current assets balance adjustments.

#### ***Statement of Changes in Equity***

- capital injections: the increase of \$29.494 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to increased funding capital initiatives including Woden Bus Depot, smart ticketing system, transition to zero-emission bus fleet works and improved safety on public transport, partially offset by ceasing initiatives including future bus network and growing the public transport network.
- net assets transferred in/(out) from other agencies: the increase of \$12.000 million in the 2023-24 budget from the 2022-23 estimated outcome is due to the transfer of Woden light rail stop assets from Major Projects Canberra.

#### ***Cash Flow Statement***

Variations in the Statement are explained in the notes above.

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# THE CEMETERIES AND CREMATORIA AUTHORITY – STATEMENT OF INTENT

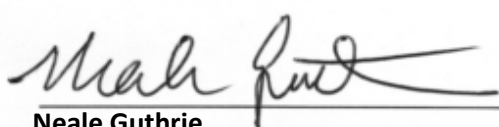
The Cemeteries and Crematoria Authority (the Authority) is a Territory Authority established under the *Cemeteries and Crematoria Act 2020 (the Act)*. The Authority has previously traded and was first established on 27 September 2003 under the *Cemeteries and Crematoria Act 2003*.

This Statement of Intent for 2023-24 has been prepared in accordance with Section 61 of the *Financial Management Act 1996*.

The responsible Minister was consulted during the preparation of the Statement of Intent.

The Statement of Intent, which focuses on the 2023-24 Budget year, has been developed in the context of a four year forward planning horizon to be incorporated, as far as practicable, into the strategic and business planning processes for the Authority.

The 2023-24 Statement of Intent for the Authority has been agreed between:



**Neale Guthrie**

**Chair**

**The Cemeteries and Crematoria Authority**



**Andrew Barr MLA**

**Treasurer**



**Chris Steel MLA**

**Minister for Transport and City Services**

# THE CEMETERIES AND CREMATORIA AUTHORITY

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

## Purpose

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

The key purpose of the Authority is to:

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

## Nature and Scope of Activities

### General Activities

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

### Strategic and operational priorities to be pursued in 2023-24 include:

- Strengthening business performance and financial sustainability;
- Continue to improve the share of the cremation market by articulating a compelling value proposition and building a strong relevant brand;
- Expanding, diversifying and innovating the Authority's service offerings to meet contemporary community needs;
- Progress development of a Memorial Hall and Condolence Lounge and associated carparking at Gungahlin;
- Increasing community engagement and uptake in line with the developed stakeholder engagement and marketing strategies;
- Increasing engagement with multicultural and religious groups through meetings and the delivery of an annual program of events/celebrations;
- Enhancing the environmental sustainability of Canberra Memorial Park sites and facilities;

- Continue to promote natural burials to the community;
- Further developing organisational capacity and capability with an emphasis on strategic marketing and branding, project management and customer service;
- Reviewing the existing business and strategic plans, risk registers and procedures to ensure the Authority remains a sustainable business;
- Ongoing provision of technical and specialist advice in the design and structure of Southern Memorial Park;
- Obtain a licence to operate Southern Memorial Park and develop a business case for budget submission for Stage 1;
- Progressing technology enabled innovation in services and operations including increased efficiency and effectiveness of front office operations, web enabled profiling of services and implementation of new cemetery management software; and
- Employing innovative solutions that include environmental considerations, cost management and provision of maintenance, with the view to enhancing perpetual care arrangements to underpin the long-term financial viability of the Authority.

## **Risks**

Strategic risks identified for 2023-24 and forward years include:

- Failure to effectively manage stakeholder relationships, financial sustainability, workforce, crematorium market share, work health and safety, and environmental/ heritage aspects;
- Failure to effectively develop and incorporate opportunities to grow and expand the revenue streams in the short and medium to long term; and
- That the actual costs of maintenance in the short and long term exceed the anticipated costs in the Perpetual Care Trust (PCT) review 2022.

## 2023-24 Priorities and Next Three Financial Years

- Ensure the financial viability of the Authority by increasing its share of the cremation market by developing new memorialisation option services and facilities to meet the needs of the market and provide additional income streams;
- Complete the development of a Memorial Hall and Condolence Lounge and associated carparking at Gungahlin Memorial Park;
- Develop operational and product structure plans for Stage 1 Southern Memorial Park;
- Continue to maintain the high level of services and grounds maintenance provided to the community; and
- Enhance and refine the Strategic Asset Management Plan.

## Estimated Employment Level and Employment Profile

**Table 39: Estimated Employment Level**

	<b>2021-22 Actual Outcome</b>	<b>2022-23 Budget</b>	<b>2022-23 Estimated Outcome</b>	<b>2023-24 Budget <sup>1</sup></b>
<b>Staffing (FTE)</b>	18	20	20	21

**Note:**

<sup>1.</sup> The variation primarily relates to a new and ongoing Customer Service Officer position created from 2023-24.

**Table 40: 2023-24 employment profile**

<b>Classification</b>	<b>Male</b>	<b>Female</b>	<b>Total</b>
Ex 1.2	1		1
SOGB	1		1
ASO6	1	1	2
ASO5		2	2
ASO4		3	3
T04	1		1
T03	1	1	2
GSO8	2		2
TO2	2		2
GSO5/6	5		5
<b>Total</b>	<b>14</b>	<b>6</b>	<b>21</b>

## Key Performance Indicators for 2023-24

**Table 41: Key Performance Indicators**

	2022-23 Targets	2022-23 Estimated Outcome	2023-24 Targets
a. Percentage of deaths in the ACT that inter human remains at an Authority Cemetery <sup>1</sup>	35%	37%	35%
b. Share of cremations performed in the ACT <sup>2</sup>	25%	27%	33%
c. Level of client and stakeholder satisfaction with Canberra Cemeteries <sup>3</sup>	98%	98%	98%
d. Level of matters raised by unsatisfied clients and stakeholders resolved by Canberra Cemeteries operations <sup>4</sup>	100%	100%	100%
e. Average number of years of supply of interment spaces for major denominational groups <sup>5</sup>	4	4	4

**Notes:**

1. Death statistics are sourced from the Australian Bureau of Statistics 3302.0 - Deaths, Australia (latest available released 29/09/2022).
2. Cremation market share is estimated by using the Death statistics sourced from the Australian Bureau of Statistics - Deaths, Australia (latest available released 29/09/2022). Totalling number of burials undertaken, remainder deemed cremations. Number of cremations undertaken by Canberra Memorial Park as a percentage of total cremations.
3. Level of client satisfaction is obtained by a survey of funeral directors who regularly access the Authority and is supported by a post burial satisfaction survey provided to all willing customers.
4. Received from clients and stakeholders.
5. Calculated from inventory data compared to number of burials. The Authority believes that four years provides adequate time for planning and installation of new areas as required. Falling below this level increases the risk that there will be insufficient spaces in the future.

## Assessment of Performance Against 2022-23 Objectives

The Authority's performance against its 2022-23 objectives and targets included in its 2022-23 Statement of Intent shows that the Authority has broadly met its targets and should continue to do so in the short term. Further non-financial and performance outcomes are detailed below:

- The Authority has continued to maintain a portion of market share equivalent to approximately 35 per cent of deaths in the ACT;
- Increased number of cremations conducted by 14% and use of viewing room by 84%;
- Exceeded 2022-23 budgeted total revenue by \$1,249,000 or 23.3%;
- Reviewed and updated the Authority's Strategic Planning documents to support achievement of the Statement of Intent and Delivery program;
- Increased engagement with the community through the website and social media platforms resulting in improved brand awareness within the community;
- Conducted 10 crematorium tours for 229 participants and operated a stand at the Council on the Ageing (COTA) Expo;
- Hosted a tour at Woden and Gungahlin Cemeteries for 170 delegates from the 2022 Australasian Cemeteries and Crematoria Association Conference;

- Contributions to PCT funds are in line with the requirements of the *Cemeteries and Crematoria Act 2020*;
- Provided technical and specialist advice into the detailed design for Stage 1 Southern Memorial Park and is a member on the Project Working Group;
- The level of services and maintenance standards to the community was maintained to a high standard;
- The Authority continues to recycle materials including bulk composting of organic waste, both on and off-site, resulting in lower operational costs and environmental impacts; and
- The cremation market share in 2022-23 was estimated to be 27 percent compared to the 25 percent target. Market share estimations in the business case that supported the establishment of the crematorium are as follows:

<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Out years</b>
<b>25%</b>	33%	40%	40%	40%

# Strategic Asset Management Plan

## Asset Strategy

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

A Strategic Facilities Management Review was conducted in 2021-22. The Authority has prepared and adopted an overarching Asset Management Policy, guidelines and framework. These documents are aligned to the Directorate SAMP templates and protocols. This framework has informed the development of an adopted SAMP for the crematorium and will guide the development of SAMPs for the remaining asset classes in 2023-24.

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

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



## Asset Portfolio

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

**Table 42: Cemeteries and Crematoria under Management**

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

**Table 43: Major Assets Gungahlin**

Burial Areas and Associated Landscaping  
 Crematorium  
 Office Complex  
 Memorial Hall Complex  
 Public Toilets  
 Works Depots  
 Sheds and Carports  
 Roads and Paving  
 Dams  
 Fences  
 Memorial walls and Outdoor chapel  
 Irrigation System for turf and landscaping including Dam and Bore Pumping Systems

**Table 44: Major Assets Woden**

Burial Areas and Associated Landscaping  
 Caretaker’s Cottage  
 Waiting Rooms and Public Toilets  
 Works Depots  
 Sheds and Carports  
 Roads and Paving  
 Fences  
 Mausoleum  
 Landscaping and Irrigation

**Table 45: Major Assets Hall**

Burial Areas, and associated landscaping and fencing

## Monitoring and Reporting

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

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

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

## Quarterly and Monthly Reporting

The Authority prepares quarterly and monthly financial reports for internal scrutiny and management. Copies of these reports are provided to the Directorate.

These reports include tables and variance analysis for:

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

## Annual Reporting

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

- Certified financial statements
- Management discussion and analysis
- Full and accurate set of audited financial records for the preceding financial year in the form requested
- Consolidation packs relating to the annual financial statements, draft and final

## **Financial Arrangements**

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

## **Financial Statements**

Budgeted financial statements for the 2023-24 Budget year as well as forward estimates for the three financial years appear below.

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

## Financial Statements

Presentational changes have been made to streamline the financial statements and the 2022-23 Budget column also reflects this change. These changes will be consistent with future annual financial statements and ensure comparability of the annual financial statements with the budget estimates as required under section 27 of the *Financial Management Act 1996*.

**Table 46: The Cemeteries and Crematoria Authority: Operating Statement (\$'000)**

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>Income</b>							
Sale of Goods and Services from Contracts with Customers	5,134	5,617	6,268	12	7,215	7,759	8,101
Grants and Contributions Revenue	86	82	129	57	26	26	26
Interest Revenue	60	131	131	-	131	131	131
Other Income	83	81	84	4	87	90	93
<b>Total Income</b>	<b>5,363</b>	<b>5,911</b>	<b>6,612</b>	<b>12</b>	<b>7,459</b>	<b>8,006</b>	<b>8,351</b>
<b>Expenses</b>							
Employee Expenses	2,277	2,228	2,491	12	2,841	3,004	3,097
Supplies and Services	1,747	1,932	2,297	19	2,409	2,482	2,552
Depreciation and Amortisation	395	373	405	9	507	492	514
Grants and Purchased Services	1	1	0	-100	0	0	0
Cost of Goods Sold	530	587	519	-12	710	722	734
Other Expenses	356	396	437	10	493	514	530
<b>Total Expenses</b>	<b>5,306</b>	<b>5,517</b>	<b>6,149</b>	<b>11</b>	<b>6,960</b>	<b>7,214</b>	<b>7,427</b>
<b>Operating Result</b>	<b>57</b>	<b>394</b>	<b>463</b>	<b>18</b>	<b>499</b>	<b>792</b>	<b>924</b>
<b>Other Comprehensive Income</b>							
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>							
<b>Total Comprehensive Result</b>	<b>57</b>	<b>394</b>	<b>463</b>	<b>18</b>	<b>499</b>	<b>792</b>	<b>924</b>

**Table 47: The Cemeteries and Crematoria Authority: Balance Sheet (\$'000)**

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
<b>Current Assets</b>							
Cash and Cash Equivalents	6,729	8,511	5,289	-38	6,284	7,516	8,903
Receivables	107	162	162	-	162	162	162
Inventories	136	153	153	-	153	153	153
Capital Works in Progress	1,500	500	0	-100	0	0	0
Other Assets	13	16	17	6	18	18	18
<b>Total Current Assets</b>	<b>8,485</b>	<b>9,342</b>	<b>5,621</b>	<b>-40</b>	<b>6,617</b>	<b>7,849</b>	<b>9,236</b>
<b>Non-Current Assets</b>							
Inventories	3,005	2,938	3,572	22	3,770	3,963	4,151
Property, Plant and Equipment	6,849	6,762	10,785	59	10,705	10,640	10,552
Intangible Assets	29	29	81	179	69	57	45
<b>Total Non-Current Assets</b>	<b>9,883</b>	<b>9,729</b>	<b>14,438</b>	<b>48</b>	<b>14,544</b>	<b>14,660</b>	<b>14,748</b>
<b>TOTAL ASSETS</b>	<b>18,368</b>	<b>19,071</b>	<b>20,059</b>	<b>5</b>	<b>21,161</b>	<b>22,509</b>	<b>23,984</b>
<b>Current Liabilities</b>							
Payables	812	692	742	7	798	818	834
Contract Liabilities	9,770	10,040	10,540	5	11,040	11,540	12,040
Borrowings	4	4	4	-	4	4	0
Employee Benefits	628	656	632	-4	680	717	754
<b>Total Current Liabilities</b>	<b>11,214</b>	<b>11,392</b>	<b>11,918</b>	<b>5</b>	<b>12,522</b>	<b>13,079</b>	<b>13,628</b>
<b>Non-Current Liabilities</b>							
Borrowings	13	13	9	-31	4	0	0
Employee Benefits	28	35	38	9	42	45	47
<b>Total Non-Current Liabilities</b>	<b>41</b>	<b>48</b>	<b>47</b>	<b>-2</b>	<b>46</b>	<b>45</b>	<b>47</b>
<b>TOTAL LIABILITIES</b>	<b>11,255</b>	<b>11,440</b>	<b>11,965</b>	<b>5</b>	<b>12,568</b>	<b>13,124</b>	<b>13,675</b>
<b>NET ASSETS</b>	<b>7,113</b>	<b>7,631</b>	<b>8,094</b>	<b>6</b>	<b>8,593</b>	<b>9,385</b>	<b>10,309</b>
<b>Equity</b>							
Accumulated Funds	4,419	4,937	5,400	9	5,899	6,691	7,615
Asset Revaluation Surplus	2,694	2,694	2,694	-	2,694	2,694	2,694
<b>TOTAL EQUITY</b>	<b>7,113</b>	<b>7,631</b>	<b>8,094</b>	<b>6</b>	<b>8,593</b>	<b>9,385</b>	<b>10,309</b>

**Table 48: The Cemeteries and Crematoria Authority: Statement of Changes in Equity (\$'000)**

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
<b>Opening Equity</b>							
Opening Accumulated Funds	4,362	4,543	4,937	9	5,400	5,899	6,691
Opening Asset Revaluation Surplus	2,694	2,694	2,694	-	2,694	2,694	2,694
<b>Balance at the Start of the Reporting Period</b>	<b>7,056</b>	<b>7,237</b>	<b>7,631</b>	<b>5</b>	<b>8,094</b>	<b>8,593</b>	<b>9,385</b>
<b>Comprehensive Income</b>							
Operating Result	57	394	463	18	499	792	924
<b>Total Comprehensive Result</b>	<b>57</b>	<b>394</b>	<b>463</b>	<b>18</b>	<b>499</b>	<b>792</b>	<b>924</b>
<b>Movement in Asset Revaluation Surplus</b>							
<b>Closing Equity</b>							
Closing Accumulated Funds	4,419	4,937	5,400	9	5,899	6,691	7,615
Closing Asset Revaluation Surplus	2,694	2,694	2,694	-	2,694	2,694	2,694
<b>Balance at the end of the Reporting Period</b>	<b>7,113</b>	<b>7,631</b>	<b>8,094</b>	<b>6</b>	<b>8,593</b>	<b>9,385</b>	<b>10,309</b>

**Table 49: The Cemeteries and Crematoria Authority: Cash Flow Statement (\$'000)**

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Sale of Goods and Services from Contracts with Customers	5,484	6,020	6,768	12	7,715	8,259	8,601
Interest Receipts	60	131	131	-	131	131	131
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	229	229	229	-	229	229	229
Goods and Services Tax Collected from Customers	522	522	522	-	522	522	522
Other	83	81	84	4	87	90	93
<b>Total Receipts from Operating Activities</b>	<b>6,378</b>	<b>6,983</b>	<b>7,734</b>	<b>11</b>	<b>8,684</b>	<b>9,231</b>	<b>9,576</b>
<b>Payments</b>							
Employee Payments	2,239	2,147	2,512	17	2,789	2,963	3,057
Supplies and Services	1,719	1,908	2,272	19	2,384	2,457	2,525
Goods and Services Tax Paid to the Australian Taxation Office	547	547	547	-	547	547	547
Goods and Services Tax Paid to Suppliers Related to Cost of Goods Sold	204	204	204	-	204	204	204
Other	891	848	1,152	36	908	915	922
Other	330	350	387	11	437	493	514
<b>Total Payments from Operating Activities</b>	<b>5,930</b>	<b>6,004</b>	<b>7,074</b>	<b>18</b>	<b>7,269</b>	<b>7,579</b>	<b>7,769</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>448</b>	<b>979</b>	<b>660</b>	<b>-33</b>	<b>1,415</b>	<b>1,652</b>	<b>1,807</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
Purchase of Property, Plant and Equipment	358	234	3,877	#	415	415	415
Purchase of Capital Works	1,443	443	0	-100	0	0	0
<b>Total Payments from Investing Activities</b>	<b>1,801</b>	<b>677</b>	<b>3,877</b>	<b>473</b>	<b>415</b>	<b>415</b>	<b>415</b>
<b>Net Cash Inflows/(Outflows) from Investing Activities</b>	<b>-1,801</b>	<b>-677</b>	<b>-3,877</b>	<b>-473</b>	<b>-415</b>	<b>-415</b>	<b>-415</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
<b>Payments</b>							
Repayment of Borrowings	5	5	5	-	5	5	5
<b>Total Payments from Financing Activities</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>-5</b>	<b>-5</b>	<b>-5</b>	<b>-</b>	<b>-5</b>	<b>-5</b>	<b>-5</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>-1,358</b>	<b>297</b>	<b>-3,222</b>	<b>#</b>	<b>995</b>	<b>1,232</b>	<b>1,387</b>
<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	<b>8,087</b>	<b>8,214</b>	<b>8,511</b>	<b>4</b>	<b>5,289</b>	<b>6,284</b>	<b>7,516</b>
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	<b>6,729</b>	<b>8,511</b>	<b>5,289</b>	<b>-38</b>	<b>6,284</b>	<b>7,516</b>	<b>8,903</b>

## Notes to the Controlled Budget Statements

Significant variations are as follows:

### ***Operating Statement***

- sales of goods and services from contracts with customers: an increase of \$0.651 million in the 2023-24 budget from the 2022-23 estimated outcome is due to a new revenue stream from the Gungahlin Cemetery Ashes Memorialisation Garden and Olive Grove areas.
- grants and contributions revenue: an increase of \$0.047 million in the 2023-24 budget from the 2022-23 estimated outcome is due to resources received free of charge from Major Projects Canberra to manage the Memorial Hall and Condolence Lounge construction.
- employee expenses: an increase of \$0.263 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to a new and ongoing Customer Service Officer position created from 2023-24, reclassification of two positions and an increase expected to arise from a new enterprise agreement.
- cost of goods sold: a decrease of \$0.068 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to vaults now being coded to inventory in accordance with a new and recently adopted Inventory and Cost of Goods Sold policy, previously coded to cost of goods sold.

### ***Balance Sheet***

- cash and investments: the decrease of \$3.222 million in the 2023-24 budget from the 2022-23 estimated outcome is mainly due to the construction costs of the new Gungahlin Memorial Hall and Condolence Lounge which is expected to be completed in 2023-24.
- capital work in progress: the decrease of \$0.500 million in the 2023-24 budget from the 2022-23 estimated outcome is due to the construction of the new Gungahlin Memorial Hall and Condolence Lounge which is expected to be completed and capitalised in 2023-24.
- property, plant and equipment: the increase of \$4.023 million in the 2023-24 budget from 2022-23 estimated outcome is mainly due to the construction of the new Gungahlin Memorial Hall and Condolence Lounge which is expected to be completed and capitalised in 2023-24.
- inventories: the increase of \$0.634 million in the 2023-24 budget from the 2022-23 estimated outcome is due to the development of new inventory ensuring there is adequate burial capacity and suitable interment options available for the community.



***Statement of Changes in Equity***

Variations in the statement are explained in the notes above.

***Cash Flow Statement***

Variations in the statement are explained in the notes above.