

June Quarter 2017 Consolidated Financial Report

for the financial quarter
ending 30 June 2017



ACT
Government

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1 Highlights

1.1 Overview of the June Quarter 2017 Results

The June Quarter 2017 Headline Net Operating Balance for the General Government Sector (GGS) was a deficit of \$10.6 million, which is \$63.3 million lower than the estimated outcome deficit of \$73.9 million. This improvement reflects higher than expected taxation revenue, higher than anticipated returns from the Land Development Agency, lower than forecast expenditure associated with the timing of projects, and the capitalisation of repairs and maintenance that were forecast to be expensed.

Compared to the 30 June 2016 outcome, GGS Net Debt has decreased, as a consequence of a lower than expected level of capital works expenditure. Net Financial Liabilities also decreased largely reflecting the change in the defined benefit superannuation liability estimate for 30 June 2017.

1.2 Financial Statement Presentation

This is a special purpose financial report, which presents the consolidated interim result for the Territory for the period ending 30 June 2017. The consolidated interim result is unaudited. The final audited financial statements for the Territory are due to be released in early November 2017; these statements are expected to include changes arising from the audit process for agencies, and the consolidated whole of government outcome.

The Territory's financial statement presentation complies with AASB 1049: *'Whole of Government and General Government Sector Financial Reporting'*, and is consistent with the consolidated Australian Accounting Standards (AAS) presentation used in the 2017-18 Budget Papers.

The 2016-17 estimated outcome referred to in this report reflects the figures presented in the 2017-18 Budget Papers, released on 7 June 2017.

1.3 Headline Net Operating Balance

The following table shows the Headline Net Operating Balance by sector for the quarter ending 30 June 2017.

Headline Net Operating Balance* (\$m)	2015-16	2016-17	June Quarter YTD 2017		
	Actual	Annual Budget	Estimated Outcome	Actual	Variance
	\$m	\$m	\$m	\$m	\$m
General Government Sector	-174	-182	-74	-11	63
Public Trading Enterprise	253	236	283	252	-31
Total Territory	-225	-207	-80	-159	-79

*A detailed Operating Statement can be found in the attachments.

A detailed discussion of the performance of the GGS is included in the body of the report.

2 General Government Sector

General Government Sector*	2015-16	2016-17	June Quarter YTD 2017		
	Actual	Annual Budget	Estimated Outcome	Actual	Variance
	\$'000	\$'000	\$'000	\$'000	\$'000
Total Revenue	4,785,087	5,058,184	5,165,836	5,235,113	69,277
Total Expenses	5,106,766	5,403,749	5,410,579	5,395,937	-14,642
UPF Net Operating Balance	-321,680	-345,565	-244,743	-160,824	83,919
Plus:					
Superannuation Return Adjustment	147,992	163,566	170,812	150,197	-20,615
Headline Net Operating Balance	-173,688	-181,999	-73,931	-10,628	63,303

*A detailed Operating Statement can be found in the attachments.

** In all years, the superannuation return adjustment, together with interest, distributions and dividend revenues, provides for expected returns on the total superannuation asset portfolio of 7.5 per cent per annum.

Major variances in total revenue and total expenses are discussed below.

2.1 Total Revenue

Total year to date revenue for the GGS at 30 June 2017 was \$5,235.1 million. This is \$69.3 million higher than the estimated outcome of \$5,165.8 million. Major variances in total revenue include:

- higher than expected dividend and income tax equivalents income of \$52.0 million, mainly due to higher than forecast returns from the Land Development Agency;
- larger than anticipated sales of goods and services revenue of \$29.4 million, associated with an increase in Cross Border Health Receipts from New South Wales;

- higher than expected taxation revenue of \$18.0 million, which is mainly associated with higher than expected residential conveyance transactions; and
- higher than expected other revenue of \$8.7 million, which is mainly due to the receipt of additional Rights to Receive Large-scale Generation Certificates by large scale generators of electricity under the Renewable Energy Target Scheme. Additionally, there has been an increase in the funds contributed for the Renewable Energy Innovation Fund and Next Generation Storage.

These increases were offset by a decrease in gains from contributed assets of \$46.1 million. This is mainly due to the timing of transfer of assets from private developers.

2.2 Total Expenses

Total expenses for the GGS for the quarter to 30 June 2017 were \$5,395.9 million. This is \$14.6 million lower than the estimated outcome of \$5,410.6 million. Major variances in total expenses include:

- lower other operating expense of \$60.8 million, attributed to the timing of projects, some of which is now expected to occur in 2017-18, the capitalisation of repairs and maintenance that was forecast to be expensed, and a higher level of activities being under taken by permanent staff, rather than consultants.

These decreases were partially offset by:

- higher employee expenses of \$24.8 million, mainly due to higher than expected salaries, wages and associated payments; and
- higher depreciation and amortisation expense of \$21.2 million, relating to the reduction of useful lives for ACT NoWaste land cells assets, and the accelerated depreciation of Macarthur House, which is scheduled to be demolished as part of the Asset Recycling Initiative.

2.3 Superannuation Return Adjustment

The Government is seeking to extinguish the Territory's unfunded defined benefit superannuation liability by accumulating financial assets in the Superannuation Provision Account (SPA). The investment earnings on these financial assets include interest, dividends, distributions and capital growth.

Under the Government Finance Statistics reporting framework, capital growth on financial assets is not included as transactional revenue in the Net Operating Balance. This approach understates investment revenue and overstates the net superannuation expense related to the superannuation liability. The superannuation return adjustment, together with interest, distribution and dividend revenues, reflects the long-term target annual return on the investment assets of 7.5 per cent.

Consolidated Financial Report Financial Performance – June 2017

The Superannuation Return Adjustment of \$150.2 million is \$20.6 million lower than the year to date budget of \$170.8 million, due to dividend and distribution revenue being higher than anticipated.

3 Public Trading Enterprises Sector

The Net Operating Balance for the Public Trading Enterprises (PTE) sector was a surplus of \$252.4 million for the quarter ending 30 June 2017, which is \$30.7 million lower than the estimated outcome of \$283.1 million. This is attributed to lower than forecast land settlements in Throsby.

Public Trading Enterprise Sector*	2015-16	2016-17	June Quarter YTD 2017		
	Actual	Annual Budget	Estimated Outcome	Actual	Variance
	\$'000	\$'000	\$'000	\$'000	\$'000
Total Revenue	1,241,994	1,203,999	1,153,453	1,091,400	-62,053
Total Expenses	989,258	968,395	870,326	838,981	-31,345
Net Operating Balance	252,736	235,604	283,127	252,419	-30,708

*A detailed Operating Statement can be found in the attachments.

4 Total Territory

The Headline Net Operating Balance for the Total Territory for the quarter ending 30 June 2017 is a deficit of \$158.7 million, which is \$79.0 million higher than the estimated outcome deficit of \$79.6 million. Contributing factors to the variation are explained above.

Total Territory*	2015-16	2016-17	June Quarter YTD 2017		
	Actual	Annual Budget	Estimated Outcome	Actual	Variance
	\$'000	\$'000	\$'000	\$'000	\$'000
Total Revenue	5,112,687	5,384,375	5,412,572	5,368,679	-43,893
Total Expenses	5,485,869	5,755,132	5,662,998	5,677,532	14,534
UPF Net Operating Balance	-373,182	-370,757	-250,426	-308,854	-58,428
Plus:					
Superannuation Return Adjustment	147,992	163,566	170,812	150,197	-20,615
Headline Net Operating Balance	-225,190	-207,191	-79,614	-158,657	-79,043

*A detailed Operating Statement can be found in the attachments.

5 Financial Position as at 30 June 2017

5.1 Net Debt

Net Debt takes into account gross debt liabilities as well as financial assets (such as cash reserves and investments). Net Debt is calculated as the sum of deposits held, advances received and borrowings, less the sum of cash and deposits, advances paid, investments, loans and placements. Superannuation investments assets and liabilities have been excluded in determining Net Debt.

The Net Debt of the GGS as at 30 June 2017 was \$1,452.9 million, a decrease of \$193.6 million from the 30 June 2016 result of \$1,646.5 million. The net decrease is associated with a lower level of capital works expenditure compared to 2015-16.

Compared with the 2016-17 estimated outcome, Net Debt decreased by \$293.6 million. This variance is attributed to lower than forecast capital works expenditure by agencies, which is expected to occur in later years.

General Government Sector	2015-16 Actual	2016-17 Annual Budget	2016-17 Estimated Outcome	2016-17 June YTD Actual
	\$'000	\$'000	\$'000	\$'000
Net Debt				
Cash and Deposits	659,575	326,812	291,859	752,021
Advances Paid	1,608,017	1,717,094	1,657,107	1,658,186
Investments, Loans and Placements	4,126,405	4,196,927	4,609,286	4,470,408
Less: Superannuation Investments	3,435,247	3,622,151	3,689,716	3,720,291
Deposits Held	15,842	17,195	-	15,632
Advances received	1,075,689	1,071,835	1,071,835	1,071,835
Borrowings	3,513,694	3,609,810	3,543,198	3,525,708
Net Debt	1,646,475	2,080,158	1,746,497	1,452,851

5.2 Net Financial Liabilities

Net Financial Liabilities take into account unfunded superannuation liabilities and provide a broader measure of debt than Net Debt. Net Financial Liabilities are calculated as total liabilities less financial assets (such as cash reserves and investments). They take into account all non-equity financial assets, and exclude the value of equity held by the GGS in public corporations (for example, Icon Water).

Net Financial Liabilities of the GGS as at 30 June 2017 were \$6,935.6 million which was a decrease of \$2,730.3 million from the 30 June 2016 result of \$9,665.9 million. This reflects the results of the annual actuarial review resulting in a net decrease in the defined benefit superannuation liability valuation estimate at 30 June 2017 mainly due to changes to the financial assumptions, including the discount rate, inflation and salary growth.

Compared to the 2016-17 estimated outcome, Net Financial Liabilities increased by \$2,166.8 million. This mainly reflects a net increase in the superannuation liability valuation based on the use of a lower discount rate of 3.51 per cent, compared to the long-term budget discount rate estimate of 6 per cent and the inflation and salary growth financial assumptions applied in the annual actuarial review.

General Government Sector	2015-16 Actual	2016-17 Annual Budget	2016-17 Estimated Outcome	2016-17 June YTD Actual
	\$'000	\$'000	\$'000	\$'000
Net Financial Liabilities				
Financial Assets	13,324,410	13,321,400	13,780,759	14,168,286
Less: PTE Equity Investments	6,311,764	6,443,155	6,519,174	6,641,651
Total Liabilities	16,678,574	12,374,751	12,030,316	14,462,191
Net Financial Liabilities	9,665,928	5,496,506	4,768,731	6,935,556

5.3 Net Worth

Net Worth is calculated as total assets less total liabilities.

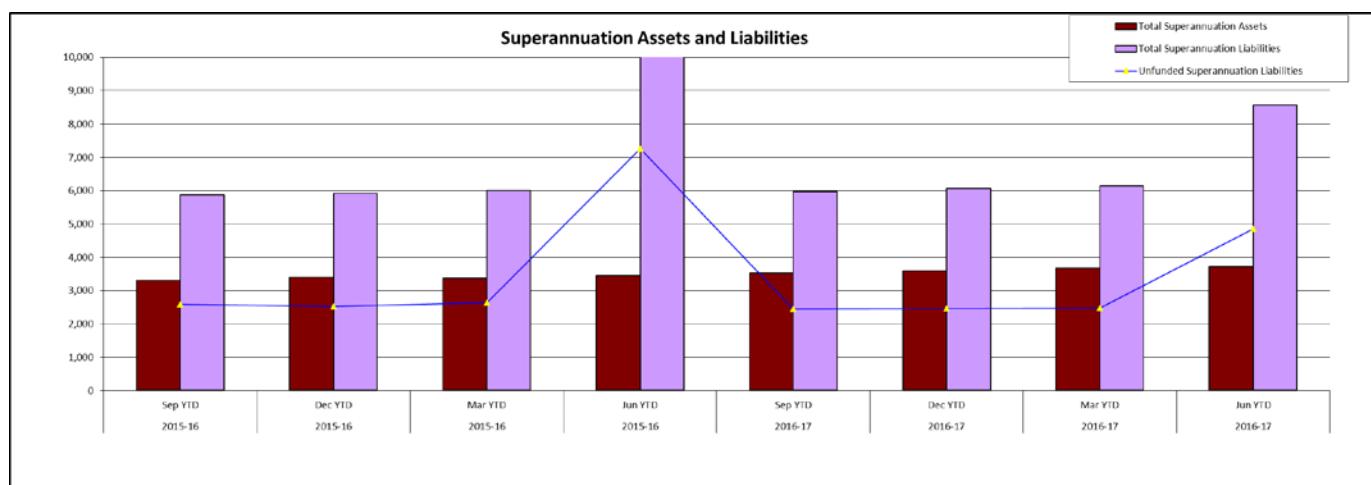
Net Worth of the GGS as at 30 June 2017 was \$15.8 billion, an increase of \$3.4 billion from the 30 June 2016 result of \$12.4 billion. This net variation is mainly due to the variation in the superannuation liability described above, an increase in investments in the PTE driven by an increase in the number and value of public housing properties, and the revaluation of assets in the Education Directorate.

Compared to the 2016-17 estimated outcome, Net Worth decreased by \$1.9 billion, largely due to the increase in the superannuation liability described above.

General Government Sector	2015-16 Actual \$'000	2016-17 Annual Budget \$'000	2016-17 Estimated Outcome \$'000	2016-17 June YTD Actual \$'000
Net Worth				
Total Assets	29,087,050	29,474,982	29,731,284	30,309,687
Total Liabilities	16,678,574	12,374,751	12,030,316	14,462,191
Net Worth	12,408,476	17,100,231	17,700,968	15,847,496

Consolidated Financial Report Superannuation – June 2017

The Territory's superannuation liability of \$8,576.5 million at 30 June 2017 is the Territory's single largest liability, at 59.3 per cent of total liabilities.



The following table provides the year to date performance of superannuation-related investments. Superannuation investments were \$18.8 million higher than the estimated outcome of \$326.6 million mainly due to higher gains on financial investments than anticipated.

Superannuation Investments	2015-16	2016-17	June Quarter YTD		
	Actual	Annual Budget	Estimated Outcome	Actual	Variance
	\$'000	\$'000	\$'000	\$'000	\$'000
Investments Increments - Gains	72,954	163,566	253,995	282,965	28,970
Investments Decrements - Losses	-83,557	-	-27,000	-46,090	-19,090
Fees	-6,085	-4,996	-4,976	-5,885	-1,096
Dividends and Interest	112,925	100,622	104,405	114,497	10,092
Total	96,238	259,192	326,611	345,487	18,876

5.4 GFS to AAS Reconciliation

The following is a summary reconciliation of the differences between the GGS Operating Result and the Uniform Presentation Framework (UPF) Net Operating Balance. In this table, all land sales proceeds and gains/losses on assets are included as revenues or expenses in the AAS Operating Result, but are excluded from the UPF Net Operating Balance.

The major contributor to the difference between the UPF Net Operating Balance and the AAS Operating Result is:

- \$239.4 million in net gains on financial assets; and
- \$131.8 million in Net Land Revenue (underdeveloped land value).

The AAS Operating Result is \$106.4 million higher than the estimated outcome surplus of \$163.8 million, mainly due to movements in GGS revenue and expenditure described above.

	2015-16	2016-17	June Quarter YTD		
	Actual	Annual Budget	Estimated Outcome	Actual	Variance
	\$'000	\$'000	\$'000	\$'000	\$'000
Headline Net Operating Balance	-173,688	-181,999	-73,931	-10,628	63,303
<i>Less:</i>					
Superannuation Return Adjustment*	147,992	163,566	170,812	150,197	-20,615
UPF Net Operating Balance	-321,680	-345,565	-73,931	-160,825	83,919
<i>Plus:</i>					
Dividends (Market Gains on Land Sales)	11,924	62,014	49,395	57,778	8,383
Net Land Revenue (Undeveloped Land Value)	91,721	94,092	112,559	131,830	19,271
Net Gain/(Loss) on Sale of Non-Financial Assets	-85,485	-1,513	27,581	13,362	-14,219
Net Gain/(Loss) on Financial Assets or Liabilities at Fair Value	-5,430	163,566	225,930	239,421	13,491
Doubtful Debts	-10,276	-6,887	-6,880	-11,360	-4,480
GGS AAS Operating Result	-319,226	-34,293	163,842	270,208	106,366

*In all years, the superannuation return adjustment, together with interest, distribution and dividend revenues, provides for expected returns on the total superannuation asset portfolio of 7.5 per cent per annum.

Attachments

Attachment A

Accounting Basis

Accounting Basis

This quarterly consolidated financial management report has been prepared to meet the requirements of section 26 of the *Financial Management Act 1996* (FMA) to prepare whole of government financial reports within 45 days of the end of each quarter.

The Territory's financial statement presentation has been amended to comply with AASB 1049: *'Whole of Government and General Government Sector Financial Reporting'*. The report summarises the financial performance and position of the Territory for the quarter, and the quarter ending 30 June 2017. In accordance with the FMA, this financial report includes all assets, liabilities, revenues, and expenses of each ACT Government sector, including those of directorates, authorities, corporations, and other entities, or interests in other entities, of the ACT Government.

The information contained in this financial report has been prepared in accordance with the FMA, the Australian Accounting Standards and Government Finance Statistics Concepts, Sources and Methods as defined by the Australian Bureau of Statistics (ABS).

This financial report is based on information and accounting policies of individual agencies. While some accounting policies may change when whole of government accounts are prepared, these will relate more to consistent treatment of issues rather than non-disclosure of items.

This report provides financial management information and is not intended to form an audited financial report. Some estimates and assumptions have been necessary to ensure this information is provided within a useful time frame. Any differences will relate primarily to the accounting treatment of specific issues and elimination of internal trading, rather than non-disclosure of the whole of government financial position. Transactions and balances between government controlled entities have been eliminated in accordance with the principles stated in AASB 127: *'Consolidated Separate Financial Statements'*.

Attachment B

Financial Statements

Consolidated Financial Report Attachment B

Australian Capital Territory General Government Sector Taxation Revenue					
	2015-16	2016-17	June Quarter YTD 2017		
	Actual	Annual Budget	Estimated Outcome	Actual	Variance
	\$'000	\$'000	\$'000	\$'000	\$'000
General Tax					
Payroll Tax	422,434	439,977	445,357	448,645	3,288
Tax Waivers	-	172	172	-	-172
General Rates	422,635	447,179	444,087	451,779	7,692
Land Tax	101,008	110,345	110,344	106,018	-4,326
Total General Tax	946,076	997,673	999,960	1,006,442	6,482
Duties					
Conveyances	286,289	266,975	306,080	315,962	9,882
General Insurance	13,233	-	-	1,258	1,258
Leases *	-	-	-	3	3
Life Insurance	1,034	-	-	6	6
Motor Vehicle Registrations and Transfers	28,608	30,630	30,631	30,483	-148
Shares and Marketable Securities #	3	-	-	-2	-2
Total Duties	329,167	297,605	336,711	347,710	10,999
Gambling Taxes					
Tabcorp Licence Fee	1,017	1,032	1,032	1,031	-1
Gaming Tax	33,524	34,098	34,098	33,821	-277
Casino Tax	2,300	2,254	2,254	2,775	521
Interstate Lotteries	14,414	14,886	13,386	13,527	141
Total Gambling Taxes	51,255	52,270	50,770	51,154	384
Other Taxes					
Motor Vehicle Registration	115,676	127,371	128,870	125,536	-3,334
Ambulance Levy	20,195	22,694	21,143	21,550	407
Lease Variation Charge	7,377	17,744	19,906	21,008	1,102
Utilities (Network Facilities) Tax	28,626	30,049	32,061	33,727	1,666
Fire and Emergency Service Levy	55,239	64,487	64,128	64,985	857
City Centre Marketing and Improvements Levy	1,986	1,986	1,986	1,889	-97
Energy Industry Levy	3,129	3,637	2,694	2,062	-632
Lifetime Care and Support Levy	9,522	13,744	13,744	13,858	114
Safer Families Levy	-	4,700	4,700	4,741	41
Total Other Taxes	241,750	286,412	289,232	289,356	124
Total Taxation	1,568,249	1,633,960	1,676,673	1,694,661	17,988

Notes:

* Duty on leases was abolished on 1 July 2009. The year to date actual reflects transactions relating to previous financial years.

Duty on shares and marketable securities was abolished on 1 July 2010. The year to date actual reflects transactions relating to previous financial years.

Consolidated Financial Report Attachment B

Australian Capital Territory General Government Sector Operating Statement					
	2015-16	2016-17	June Quarter YTD 2017		
	Actual	Annual Budget	Estimated Outcome	Actual	Variance
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue					
Taxation Revenue	1,568,249	1,633,960	1,676,673	1,694,661	17,988
Grants Revenue					
Commonwealth Grants	1,885,605	2,087,251	2,050,968	2,049,188	-1,780
Gains from Contributed Assets	79,890	155,806	161,915	115,853	-46,062
Sales of Goods and Services	515,524	479,416	492,229	521,617	29,388
Interest Income	129,782	116,210	124,521	130,527	6,006
Distributions from Financial Investments	53,835	36,391	34,738	37,629	2,891
Dividend and Income Tax Equivalents Income	408,546	405,808	472,182	524,281	52,099
Other Revenue	143,655	143,342	152,610	161,357	8,747
Total Revenue	4,785,087	5,058,184	5,165,836	5,235,113	69,277
Expenses					
Employee Expenses	1,865,868	1,892,025	1,899,771	1,924,524	24,753
Superannuation Expenses					
Superannuation Interest Cost	315,401	315,534	293,498	293,498	-
Other Superannuation Expenses	360,678	417,211	452,855	451,702	-1,153
Depreciation and Amortisation	367,433	372,680	368,160	389,359	21,199
Interest Expense	176,217	187,445	183,499	182,861	-638
Other Operating Expenses					
Supplies and Services	898,039	1,028,169	980,371	917,524	-62,847
Other Operating Expenses	146,867	191,697	174,332	176,369	2,037
Grants and Purchased Services	976,264	998,988	1,058,093	1,060,100	2,007
Total Expenses	5,106,766	5,403,749	5,410,579	5,395,937	-14,642
UPF Net Operating Balance	-321,680	-345,565	-244,743	-160,824	83,919
Other Economic Flows - Included in the Operating Result					
Dividends (Market Gains on Land Sales)	11,924	62,014	49,395	57,778	8,383
Net Land Revenue (Undeveloped Land Value)	91,721	94,092	112,559	131,830	19,271
Net Gain/(Loss) on Sale/(Disposal) of Non-Financial Assets	-85,485	-1,513	27,581	13,362	-14,219
Net Gain/(Loss) on Financial Assets or Liabilities at Fair Value	-5,430	163,566	225,930	239,421	13,491
Doubtful Debts	-10,276	-6,887	-6,880	-11,360	-4,480
Operating Result	-319,226	-34,293	163,842	270,208	106,366

Consolidated Financial Report Attachment B

Australian Capital Territory General Government Sector Operating Statement

	2015-16	2016-17	June Quarter YTD 2017		
	Actual	Annual Budget	Estimated Outcome	Actual	Variance
	\$'000	\$'000	\$'000	\$'000	\$'000
Other Economic Flows - Other Comprehensive Income					
Items that will not be Subsequently Reclassified to Profit or Loss					
Payments to ACT Government Agencies	-32,846	-21,855	-25,867	-20,238	5,629
Capital Distributions	6,335	89,667	83,671	14,632	-69,039
Transfer of Assets to the PTE Sector	-36,136	-	-197,934	-127,858	70,076
Superannuation Actuarial Gain/(Loss)	-1,876,734	3,815,947	4,959,486	2,525,167	-2,434,319
Prior Year Adjustment	40,217	-	2,154	6,229	4,075
Other Movements	-49	889	-1,202	-	1,202
Increase/(Decrease) in the Asset Revaluation Surplus	65,926	17,993	100,932	440,693	339,761
Items that may be Subsequently Reclassified to Profit or Loss					
Increase/Decrease in Other Reserves	300	-	-	300	300
Increase/(Decrease) in Net Assets of Public Trading Entities	275,740	247,651	207,410	329,887	122,477
Total Comprehensive Income	-1,876,472	4,115,999	5,292,492	3,439,020	-1,853,472
UPF Net Operating Balance	-321,680	-345,565	-244,743	-160,824	83,919
less Net Acquisition of Non-Financial Assets					
Payments for Non-Financial Assets	790,248	934,387	844,694	666,744	-177,950
Sales of Non-Financial Assets	-65,194	-299,893	-314,280	-286,608	27,672
Land Revenue (Net Cash Receipts)	-79,356	-51,312	-43,632	-15,357	28,275
Depreciation and Amortisation	-367,433	-372,680	-368,160	-389,359	-21,199
Other Movements in Non-Financial Assets	66,936	155,410	116,719	70,077	-46,642
<i>Total Net Acquisition of Non-Financial Assets</i>	<i>345,201</i>	<i>365,912</i>	<i>235,341</i>	<i>45,496</i>	<i>-189,845</i>
Net Lending / (Borrowing)	-666,881	-711,477	-480,084	-206,321	273,763
GOVERNMENT FISCAL MEASURE – OPERATING SURPLUS/DEFICIT					
UPF Net Operating Balance	-321,680	-345,565	-244,743	-160,824	83,919
Superannuation Return Adjustment	147,992	163,566	170,812	150,197	-20,615
HEADLINE NET OPERATING BALANCE	-173,688	-181,999	-73,931	-10,628	63,303

Consolidated Financial Report Attachment B

Australian Capital Territory General Government Sector Balance Sheet

	2015-16 Actual \$'000	2016-17 Annual Budget \$'000	2016-17 Estimated Outcome \$'000	2016-17 Jun YTD Actual \$'000
Financial Assets				
Cash and Deposits	659,575	326,812	291,859	752,021
Advances Paid	1,608,017	1,717,094	1,657,107	1,658,186
Investments and Loans	4,126,405	4,196,927	4,609,286	4,470,408
Receivables	618,648	637,412	703,333	646,030
Equity - Investments in Other Public Sector Entities	6,311,764	6,443,155	6,519,174	6,641,651
Total Financial Assets	13,324,409	13,321,400	13,780,759	14,168,296
Non-Financial Assets				
Produced Assets				
Property, Plant and Equipment	11,571,758	11,610,181	11,763,244	11,860,275
Investment Properties	5,410	2,600	5,410	5,410
Intangibles	61,901	98,998	116,821	99,408
Inventories	17,650	15,734	17,868	18,966
Assets Held for Sale	54,258	50	126,115	194,583
Capital Works-in-Progress	707,292	973,167	860,223	696,892
Non Produced Assets				
Property, Plant and Equipment	2,947,894	3,164,004	2,885,416	3,097,663
Loose-Fill Asbestos Insulation Eradication Scheme Land	368,000	262,332	148,914	123,089
Biological Assets	28,476	26,516	26,514	29,917
Other Non-Financial Assets	-	-	-	15,189
Total Non-Financial Assets	15,762,640	16,153,582	15,950,525	16,141,391
Total Assets	29,087,049	29,474,982	29,731,284	30,309,687
Liabilities				
Deposits Held	15,842	17,195	-	15,632
Advances Received	1,075,689	1,071,835	1,071,835	1,071,835
Borrowings				
Finance Leases	2,608	3,292	3,465	254
Other Borrowings	3,511,086	3,606,518	3,539,733	3,525,454
Superannuation	10,719,228	6,253,375	6,130,056	8,576,537
Employee Benefits	651,526	633,714	650,022	638,443
Other Provisions	227,425	343,285	185,671	142,230
Payables	466,610	440,711	430,616	448,694
Other Liabilities	8,560	4,826	18,918	43,112
Total Liabilities	16,678,574	12,374,751	12,030,316	14,462,191
Net Assets	12,408,475	17,100,231	17,700,968	15,847,496
Equity in Public Trading Entities	6,311,764	6,443,155	6,519,174	6,641,651
Accumulated Funds	707,685	5,289,758	5,691,835	3,375,480
Asset Revaluation Surplus	5,388,227	5,366,818	5,489,159	5,829,264
Other Reserves	800	500	800	1,100
Net Worth	12,408,475	17,100,231	17,700,968	15,847,496
Net Financial Worth	-3,354,164	946,649	1,750,443	-293,896
Net Financial Liabilities	9,665,928	5,496,506	4,768,731	6,935,547
Net Debt (Including Superannuation Related Investments)	-1,788,772	-1,541,993	-1,943,219	-2,267,440
Net Debt (Excluding Superannuation Related Investments)	1,646,475	2,080,158	1,746,497	1,452,851

Consolidated Financial Report Attachment B

Australian Capital Territory General Government Sector Statement of Changes in Equity

	2015-16 Actual \$'000	2016-17 Annual Budget \$'000	2016-17 Estimated Outcome \$'000	2016-17 Jun YTD Actual \$'000
Opening Equity				
Opening Equity in Public Trading Entities	6,036,024	6,195,504	6,311,764	6,311,764
Opening Accumulated Funds	2,926,370	1,675,803	707,685	707,685
Opening Asset Revaluation Surplus	5,322,054	5,348,825	5,388,227	5,388,227
Opening Other Reserves	500	500	800	800
Opening Balance	14,284,948	13,220,632	12,408,476	12,408,476
Comprehensive Income				
<i>Included in Accumulated Funds:</i>				
Operating Result for the Period	-319,226	-34,293	163,842	270,208
Payments to ACT Government Agencies	-32,846	-21,855	-25,867	-20,238
Capital Distributions	6,335	89,667	83,671	14,632
Superannuation Actuarial Gain/(Loss)	-1,876,734	3,815,947	4,959,486	2,525,167
Prior Year Adjustment	40,217	-	2,154	6,229
Transfer of Assets to the PTE Sector	-36,136	-	-197,934	-127,858
Other Movements	-49	889	-1,202	-
<i>Included in Equity in Public Trading Entities:</i>				
Increase/(Decrease) in Net Assets of Public Trading Entities	275,740	247,651	207,410	329,887
<i>Included in Asset Revaluation Surplus:</i>				
Increase/(Decrease) in Asset Revaluation Surplus	65,926	17,993	100,932	440,693
<i>Included in Other Reserves:</i>				
Increase/(Decrease) in Other Reserves	300	-	-	300
Total Comprehensive Income	-1,876,472	4,115,999	5,292,492	3,439,020
Other				
Transfer to/(from) Accumulated Funds	-246	-	-	-344
Movement in Asset Revaluation Surplus	246	-	-	344
Total Other	0	0	0	0
Transactions Involving Owners Affecting Accumulated Funds				
<i>Included in Accumulated Funds:</i>				
Transfer of Assets to the Public Trading Entities Sector	-	-236,400	-	-
Total Transactions Involving Owners Affecting Accumulated Funds	0	-236,400	-	-
Closing Equity				
Closing Equity in Public Trading Entities	6,311,764	6,443,155	6,519,174	6,641,651
Closing Accumulated Funds	707,685	5,289,758	5,691,835	3,375,480
Closing Asset Revaluation Surplus	5,388,227	5,366,818	5,489,159	5,829,264
Closing Other Reserves	800	500	800	1,100
Balance at the End of the Reporting Period	12,408,476	17,100,231	17,700,968	15,847,496

Consolidated Financial Report Attachment B

Australian Capital Territory General Government Sector Cash Flow Statement					
	2015-16	2016-17	June Quarter YTD 2017		
	Actual	Annual Budget	Estimated Outcome	Actual	Variance
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash Flows from Operating Activities					
<i>Cash Receipts</i>					
Taxes Received	1,494,577	1,638,504	1,681,218	1,605,409	-75,809
Receipts from Sales of Goods and Services	670,769	493,650	503,981	668,916	164,935
Grants/Subsidies Received	1,864,405	2,095,750	2,060,104	2,048,994	-11,110
Interest Receipts	131,575	114,214	121,699	139,721	18,022
Distributions from Financial Investments	27,421	36,391	34,738	38,730	3,992
Dividends and Income Tax Equivalents	301,511	361,335	428,735	502,032	73,297
Other Receipts	423,687	408,014	409,877	515,119	105,242
Total Cash Received from Operating Activities	4,913,945	5,147,858	5,240,352	5,518,921	278,569
<i>Cash Payments</i>					
Payments for Employees	-2,247,552	-2,245,746	-2,255,679	-2,283,938	-28,259
Payments for Goods and Services	-1,039,752	-958,421	-973,122	-978,626	-5,504
Grants/Subsidies Paid	-926,063	-1,004,905	-979,565	-1,003,584	-24,019
Interest Paid	-169,838	-186,570	-177,096	-176,643	453
Other Payments	-467,637	-482,956	-471,909	-488,978	-17,069
Total Cash Paid from Operating Activities	-4,850,842	-4,878,598	-4,857,371	-4,931,769	-74,398
Net Cash Flows from Operating Activities	63,103	269,260	382,981	587,152	204,171
Cash Flows from Investing Activities					
Cash Flows from Investments in Non-Financial Assets					
Sales of Non-Financial Assets	65,194	299,893	314,280	286,608	-27,672
Payments for Non-Financial Assets	-790,248	-934,387	-844,694	-666,744	177,950
Net Cash Flows from Investments in Non-Financial Assets	-725,054	-634,494	-530,414	-380,136	150,278
Cash Flows from Investments in Financial Assets for Policy Purposes					
<i>Cash Receipts</i>					
Repayment of Loans	1,000	308	291	324	33
Capital Distributions	-	95,002	58,359	28,825	-29,534
Dividends - Market Gains on Land Sales	11,924	62,014	49,395	57,778	8,383
Total Cash Received from Investment in Financial Assets for Policy Purposes	12,924	157,324	108,045	86,927	-21,118
<i>Cash Payments</i>					
Issue of Loans	-	-62	-	-	-
Capital Payments to Government Agencies	-32,846	-21,855	-25,867	-20,238	5,629
Total Cash Paid from Investments in Financial Assets for Policy Purposes	-32,846	-21,917	-25,867	-20,238	5,629
Net Cash Flows from Investments in Financial Assets for Policy Purposes	-19,922	135,407	82,178	66,690	-15,488
Cash Flows from Investments in Financial Assets for Liquidity Purposes					
Sales of Investments	234,564	591,241	17,452	34,346	16,894
Payments for Investments	-211,427	-371,363	-265,020	-175,065	89,955
Cash Flows from Investments in Financial Assets for Liquidity Purposes	23,137	219,878	-247,568	-140,719	106,849
Net Cash Flows from Investing Activities	-721,838	-279,209	-695,804	-454,165	241,639

Consolidated Financial Report Attachment B

Australian Capital Territory General Government Sector Cash Flow Statement					
	2015-16	2016-17	June Quarter YTD 2017		
	Actual	Annual Budget	Estimated Outcome	Actual	Variance
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash Flows from Financing Activities					
<i>Cash Receipts</i>					
Borrowings	825,665	133,596	74,085	69,901	-4,184
Total Cash Received from Financing Activities	825,665	133,596	74,085	69,901	-4,184
<i>Cash Payments</i>					
Borrowings	-254,051	-137,294	-78,079	-72,945	5,134
Total Cash Paid from Financing Activities	-254,051	-137,294	-78,079	-72,945	5,134
Net Cash Flows from Financing Activities	571,614	-3,698	-3,994	-3,044	950
Net Increase/(Decrease) in Cash and Cash Equivalents	-87,121	-13,647	-316,817	129,943	446,760
Cash and Cash Equivalents at the Beginning of Reporting Period	710,200	370,480	622,079	622,079	-
Cash and Cash Equivalents at the End of Reporting Period	622,079	356,833	305,262	752,022	446,760
Key Fiscal Aggregates					
Net Cash from Operating Activities	63,103	269,260	382,981	587,152	204,171
Investments in Non-Financial Assets	-725,054	-634,494	-530,414	-380,136	150,278
Cash Surplus (+) / Deficit (-)	-661,951	-365,234	-147,433	207,016	354,449
A positive number denotes a cash inflow, a negative sign denotes a cash outflow					
Derivation of ABS GFS Cash Surplus/Deficit					
Cash Surplus (+) / Deficit (-)	-661,951	-365,234	-147,433	207,016	354,449
Acquisitions Under Finance Leases and Similar Arrangements ^(a)	-	-99	-99	-160	-61
ABS GFS Cash Surplus (+) / Deficit (-) Including Finance and Similar Arrangements	-661,951	-365,333	-147,532	206,856	354,388

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

Consolidated Financial Report Attachment B

Australian Capital Territory Public Trading Enterprises Operating Statement					
	2015-16	2016-17	June Quarter YTD 2017		
	Actual	Annual Budget	Estimated Outcome	Actual	Variance
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue					
Controlled Recurrent Payments	164,078	172,362	174,960	166,251	-8,709
Grants Revenue					
Commonwealth Grants	1,598	767	1,464	1,688	224
Gains from Contributed Assets	22,972	13,585	11,485	9,584	-1,901
Sales of Goods and Services Revenue					
Revenue from Associates and Joint Ventures	106,525	73,163	78,824	88,371	9,547
Other Sales of Goods and Services	427,525	436,829	412,678	420,945	8,267
Interest Income	7,404	8,160	9,512	9,835	323
Distributions from Investments with the Territory Banking Account	128	-	-	-	-
Other Revenue					
Land Revenue (Value Add Component)	497,741	489,800	449,223	375,612	-73,611
Other Revenue	14,025	9,333	15,307	19,114	3,807
Total Revenue	1,241,994	1,203,999	1,153,453	1,091,400	-62,053
Expenses					
Employee Expenses	164,061	190,061	174,521	175,787	1,266
Superannuation Expenses	22,390	23,898	23,655	23,593	-62
Depreciation and Amortisation	81,036	92,919	93,134	94,687	1,553
Interest Expenses	74,619	78,744	74,392	73,596	-796
Other Property Expenses (Income Tax Expense)	124,873	125,551	140,343	119,808	-20,535
Other Operating Expenses					
Supplies and Services	185,579	225,681	204,664	203,828	-836
Other Operating Expenses	245,133	101,182	46,232	33,378	-12,854
Grants and Purchased Services	91,568	130,359	113,385	114,303	918
Total Expenses	989,258	968,395	870,326	838,981	-31,345
UPF Net Operating Balance	252,736	235,604	283,127	252,419	-30,708
Other Economic Flows - Included in the Operating Result					
Land Revenue (Market Gains on Land Sales)	17,035	88,591	70,564	89,351	18,787
Net Land Revenue (Underdeveloped Land Value)	225	-	-	-	-
Net Gain/(Loss) on Sale/(Disposal) of Non-Financial Assets	-3,277	-78,924	-84,906	-16,336	68,570
Net Gain/(Loss) on Financial Assets or Liabilities at Fair Value	587	312	312	613	301
Doubtful Debts	-2,848	-2,612	-2,618	-2,681	-63
Operating Result	264,458	242,971	266,479	323,367	56,888

Consolidated Financial Report Attachment B

Australian Capital Territory Public Trading Enterprises Operating Statement					
	2015-16	2016-17	June Quarter YTD 2017		
	Actual	Annual Budget	Estimated Outcome	Actual	Variance
	\$'000	\$'000	\$'000	\$'000	\$'000
Other Economic Flows - Other Comprehensive Income					
Items that will not be Subsequently Reclassified to Profit or Loss					
Prior Year Adjustment	19	-	-	1,194	1,194
Other Movements	366	-	-	-	-
Increase/(Decrease) in the Asset Revaluation Surplus	202,799	108,353	115,860	233,536	117,676
Items that may be Subsequently Reclassified to Profit or Loss					
Increase/(Decrease) in Other Reserves	-20	-	-	1	1
Total Comprehensive Income	467,622	351,324	382,339	558,097	175,759
UPF Net Operating Balance	252,736	235,604	283,127	252,419	-30,708
<i>less Net Acquisition of Non-Financial Assets</i>					
Payments for Non-Financial Assets	184,369	172,070	182,149	164,495	-17,654
Sales of Non-Financial Assets	-40,001	-33,551	-86,278	-67,196	19,082
Land Revenue (Net Cash Receipts)	-7,936	-90,172	-65,928	-121,110	-55,182
Depreciation and Amortisation	-81,036	-92,919	-93,134	-94,687	-1,553
Other Movements in Non-Financial Assets	-55,258	-99,476	-82,993	-85,555	-2,562
<i>Total Net Acquisition of Non-Financial Assets</i>	<i>138</i>	<i>-144,048</i>	<i>-146,184</i>	<i>-204,053</i>	<i>-57,869</i>
Net Lending / (Borrowing)	252,598	379,652	429,311	456,472	27,161
UPF Net Operating Balance	252,736	235,604	283,127	252,419	-30,708
HEADLINE NET OPERATING BALANCE	252,736	235,604	283,127	252,419	-30,708

Consolidated Financial Report Attachment B

Australian Capital Territory Public Trading Enterprises Balance Sheet

	2015-16 Actual \$'000	2016-17 Annual Budget \$'000	2016-17 Estimated Outcome \$'000	2016-17 June YTD Actual \$'000
Financial Assets				
Cash and Deposits	355,414	239,114	287,795	254,834
Advances Paid	-	-	-	9,371
Investments and Loans	48,000	31,185	30,000	52,396
Receivables	158,677	143,225	149,169	227,711
Equity - Investments Accounted for Using the Equity Method	950,911	969,207	997,694	975,439
Total Financial Assets	1,513,002	1,382,731	1,464,658	1,519,752
Non-Financial Assets				
Produced Assets				
Property, Plant and Equipment	3,544,160	3,725,663	3,615,702	3,676,881
Investment Properties	8,634	10,111	9,615	9,374
Intangibles	41,205	23,297	2,251	13,274
Inventories	250,392	383,712	298,433	241,249
Assets Held for Sale	59,002	3,180	63,332	37,212
Capital Works-in-Progress	118,167	178,021	167,145	143,351
Non Produced Assets				
Property, Plant and Equipment	3,400,550	3,437,422	3,567,318	3,612,109
Other Non-Financial Assets				
Deferred Tax Assets	-	28,167	28,463	30,939
Other Non-Financial Assets	-	-	-	134
Total Non-Financial Assets	7,422,109	7,789,573	7,752,259	7,764,523
Total Assets	8,935,111	9,172,304	9,216,917	9,284,275
Liabilities				
Advances Received	1,606,094	1,712,335	1,650,512	1,651,916
Employee Benefits	70,772	57,998	60,526	61,383
Other Provisions	247,984	533,165	188,114	177,741
Payables	147,102	59,362	169,571	151,665
Other Liabilities				
Current Tax Liability	87,747	80,232	35,336	72,531
Deferred Tax Liability	400,097	37,848	428,561	398,643
Other Liabilities	63,369	248,209	165,123	128,745
Total Liabilities	2,623,346	2,729,149	2,697,743	2,642,623
Net Assets	6,311,764	6,443,155	6,519,174	6,641,651
Accumulated Funds	2,430,210	2,519,577	2,485,849	2,632,946
Asset Revaluation Surplus	3,871,734	3,913,738	4,023,505	3,998,884
Other Reserves	9,820	9,840	9,820	9,821
Net Worth	6,311,764	6,443,155	6,519,174	6,641,651
Net Financial Worth	-1,110,344	-1,346,418	-1,233,085	-1,122,871
Net Debt	1,202,681	1,442,036	1,332,717	1,344,685

**Consolidated Financial Report
Attachment B**

Australian Capital Territory Public Trading Enterprises Statement of Changes in Equity				
	2015-16 Actual \$'000	2016-17 Annual Budget \$'000	2016-17 Estimated Outcome \$'000	2016-17 Jun YTD Actual \$'000
Opening Equity				
Opening Accumulated Funds	2,323,089	2,416,190	2,430,210	2,430,210
Opening Asset Revaluation Surplus	3,703,095	3,769,474	3,871,734	3,871,734
Opening Other Reserves	9,840	9,840	9,820	9,820
Opening Balance	6,036,024	6,195,504	6,311,764	6,311,764
Comprehensive Income				
<i>Included in Accumulated Funds:</i>				
Operating Result for the Period	264,458	242,971	266,479	323,367
Prior Year Adjustment	-	-	-	1,194
Other Movements	366	-	-	-
<i>Included in Asset Revaluation Surplus:</i>				
Increase/(Decrease) in the Asset Revaluation Surplus	202,799	108,353	115,860	233,536
<i>Included in Other Reserves:</i>				
Increase/(Decrease) in Other Reserves	-20	-	-	1
Total Comprehensive Income	467,622	351,324	382,339	558,097
Other				
Transfer to/(from) Accumulated Funds	34,160	-35,911	-35,911	106,386
Movement in the Asset Revaluation Surplus	-34,160	35,911	35,911	-106,386
Total Other	0	0	0	0
Transactions Involving Owners Affecting Accumulated Funds				
Capital Injections	32,846	21,855	25,867	20,238
Capital Distributions	-6,335	-78,367	-83,671	-14,632
Transfer of Assets from the General Government Sector	36,136	236,400	197,934	127,858
Dividends Approved	-253,297	-283,561	-315,059	-361,674
Total Transactions Involving Owners Affecting Accumulated Funds	-190,650	-103,673	-174,929	-228,210
Closing Equity				
Closing Accumulated Funds	2,430,210	2,519,577	2,485,849	2,632,946
Closing Asset Revaluation Surplus	3,871,734	3,913,738	4,023,505	3,998,884
Closing Other Reserves	9,820	9,840	9,820	9,821
Balance at the End of the Reporting Period	6,311,764	6,443,155	6,519,174	6,641,651

Consolidated Financial Report Attachment B

Australian Capital Territory Public Trading Enterprises Cash Flow Statement					
	2015-16	2016-17	June Quarter YTD 2017		
	Actual	Annual Budget	Estimated Outcome	Actual	Variance
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash Flows from Operating Activities					
<i>Cash Receipts</i>					
Receipts from Sales of Goods and Services	1,007,770	1,061,496	984,969	926,928	-58,041
Grants/Subsidies Received	164,727	172,231	171,476	171,755	279
Interest Receipts	7,518	7,520	9,457	10,182	725
Distribution from Investments with the Territory Banking Account	371	-	-	-	-
Other Receipts	112,796	142,790	102,852	113,235	10,383
Total Cash Received from Operating Activities	1,293,182	1,384,037	1,268,754	1,222,100	-46,654
<i>Cash Payments</i>					
Payments for Employees	-193,227	-206,342	-189,957	-190,245	-288
Payments for Goods and Services	-181,092	-250,219	-244,232	-195,764	48,468
Grants/Subsidies Paid	-24,715	-24,949	-24,917	-24,640	277
Interest Paid	-77,531	-84,954	-79,180	-76,799	2,381
Other Payments	-348,657	-382,689	-237,989	-264,747	-26,758
Total Cash Paid from Operating Activities	-825,223	-949,153	-776,275	-752,196	24,079
Net Cash Flows from Operating Activities	467,959	434,884	492,479	469,904	-22,575
Cash Flows from Investing Activities					
Cash Flows from Investments in Non-Financial Assets					
Sales of Non-Financial Assets	40,001	33,551	86,278	67,196	-19,082
Payments for Non-Financial Assets	-184,369	-172,070	-182,149	-164,495	17,654
Net Cash Flows from Investments in Non-Financial Assets	-144,369	-138,519	-95,871	-97,299	-1,428
Cash Flows from Investments in Financial Assets for Policy Purposes					
<i>Cash Receipts</i>					
Capital Receipts from Government Agencies	32,846	21,855	25,867	20,238	-5,629
Total Cash Received from Investment in Financial Assets for Policy Purposes	32,846	21,855	25,867	20,238	-5,629
<i>Cash Payments</i>					
Issue of Loans	-	-	-	-5,641	-5,641
Dividends – Market Gains on Land Sales	-11,924	-145,716	-49,395	-57,778	-8,383
Distributions to Government	-	-	-58,359	-28,825	29,534
Total Cash Paid from Investment in Financial Assets for Policy Purposes	-11,924	-145,716	-107,754	-92,244	15,510
Net Cash Flows from Investments in Financial Assets for Policy Purposes	20,922	-123,861	-81,887	-72,007	9,880
Cash Flows from Investments in Financial Assets for Liquidity Purposes					
Sales of Investments	31,180	302,106	491	1,492	1,001
Payments for Investments	-300	-349,516	-22,583	-	22,583
Net Cash Flows from Investments in Financial Assets for Liquidity Purposes	30,880	-47,410	-22,092	1,492	23,584
Net Cash Flows from Investing Activities	-92,567	-309,790	-199,850	-167,814	32,036

Consolidated Financial Report Attachment B

Australian Capital Territory Public Trading Enterprise Cash Flow Statement					
	2015-16	2016-17	June Quarter YTD 2017		
	Actual	Annual Budget	Estimated Outcome	Actual	Variance
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash Flows from Financing Activities					
<i>Cash Receipts</i>					
Borrowings	247,921	123,300	68,300	69,656	1,356
Total Cash Received from Financing Activities	247,921	123,300	68,300	69,656	1,356
<i>Cash Payments</i>					
Borrowings	-209,983	-75,380	-24,135	-24,870	-735
Dividends Paid	-195,628	-184,516	-229,659	-281,337	-51,678
Other Financing	-67,555	-125,829	-192,754	-162,119	30,635
Total Cash Paid from Financing Activities	-473,166	-385,725	-446,548	-468,326	-21,778
Net Cash Flows from Financing Activities	-225,245	-262,425	-378,248	-398,670	-20,422
Net Increase/(Decrease) in Cash and Cash Equivalents	150,148	-137,331	-85,619	-96,579	-10,960
Cash and Cash Equivalents at the Beginning of Reporting Period	253,265	406,129	403,414	403,414	-
Cash and Cash Equivalents at the End of Reporting Period	403,414	268,798	317,795	306,834	-10,961
Key Fiscal Aggregates					
Net Cash from Operating Activities	467,959	434,884	492,479	469,904	-22,575
Net Cash Flows from Investments in Non-Financial Assets	-144,369	-138,519	-95,871	-97,299	-1,428
Distributions Paid	-263,183	-310,345	-422,413	-443,456	-21,043
Cash Surplus (+) / Deficit (-)	60,408	-13,980	-25,805	-70,851	-45,046
A positive number denotes a cash inflow, a negative sign denotes a cash outflow					
Derivation of ABS GFS Cash Surplus/Deficit					
Cash Surplus (+) / Deficit (-)	60,408	-13,980	-25,805	-70,851	-45,046
Acquisitions Under Finance Leases and Similar Arrangements ^(a)	-	-	-	-	-
ABS GFS Cash Surplus (+) / Deficit (-) Including Finance and Similar Arrangements	60,408	-13,980	-25,805	-70,851	-45,046

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

Consolidated Financial Report Attachment B

Australian Capital Territory Consolidated Total Territory Operating Statement					
	2015-16	2016-17	June Quarter YTD 2017		
	Actual	Annual Budget	Estimated Outcome	Actual	Variance
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue					
Taxation Revenue	1,535,708	1,594,720	1,639,170	1,653,616	14,446
Grants Revenue					
Commonwealth Grants	1,887,203	2,088,018	2,052,432	2,050,876	-1,556
Gains from Contributed Assets	24,177	63,981	86,413	38,045	-48,368
Sales of Goods and Services					
Revenue from Associates and Joint Ventures	106,525	73,163	78,824	88,371	9,547
Other Sales of Goods and Services	857,646	840,832	823,144	859,360	36,216
Interest Income	58,875	44,099	58,488	65,164	6,676
Distributions from Financial Investments	53,835	36,391	34,738	37,629	2,891
Dividend Income	51,760	50,990	51,043	54,282	3,239
Other Revenue					
Land Revenue (Value Add Component)	399,173	456,725	436,826	357,575	-79,251
Other Revenue	137,785	135,456	151,494	163,761	12,267
Total Revenue	5,112,687	5,384,375	5,412,572	5,368,679	-43,893
Expenses					
Employee Expenses	2,029,928	2,082,086	2,074,292	2,100,311	26,019
Superannuation Expenses					
Superannuation Interest Cost	315,401	315,534	293,498	293,498	-
Other Superannuation Expenses	372,308	426,099	461,385	467,524	6,139
Depreciation and Amortisation	448,469	465,599	461,294	484,046	22,752
Interest Expense	172,393	185,918	182,404	181,260	-1,144
Other Operating Expenses					
Supplies and Services	1,036,327	1,225,846	1,133,275	1,077,584	-55,691
Other Operating Expenses	278,468	187,123	130,353	145,566	15,213
Grants and Purchased Services	832,577	866,927	926,497	927,744	1,247
Total Expenses	5,485,869	5,755,132	5,662,998	5,677,532	14,534
UPF Net Operating Balance	-373,182	-370,757	-250,426	-308,854	-58,428
Other Economic Flows - Included in the Operating Result					
Land Revenue (Market Gains on Land Sales)	17,035	88,591	70,564	89,351	18,787
Net Land Revenue (Undeveloped Land Value)	91,721	94,092	112,559	130,385	17,826
Net Gain/(Loss) on Sale/(Disposal) of Non-Financial Assets	-88,995	-80,437	-57,325	-2,974	54,351
Net Gain/(Loss) on Financial Assets or Liabilities at Fair Value	-4,844	163,878	226,242	240,034	13,792
Doubtful Debts	-13,002	-9,499	-9,498	-13,942	-4,444
Operating Result	-371,267	-114,132	92,116	134,001	41,885

Consolidated Financial Report Attachment B

Australian Capital Territory Consolidated Total Territory Operating Statement

	2015-16	2016-17	June Quarter YTD 2017		
	Actual	Annual Budget	Estimated Outcome	Actual	Variance
	\$'000	\$'000	\$'000	\$'000	\$'000
Other Economic Flows - Other Comprehensive Income					
Items that will not be Subsequently Reclassified to Profit or Loss					
Capital Distributions	-	11,300	-	-	-
Superannuation Actuarial Gain/(Loss)	-1,876,734	3,815,947	4,959,486	2,525,167	-2,434,319
Prior Year Adjustment	-5,544	-	2,154	7,423	5,269
Other Movements	317	889	-1,202	-	1,202
Increase/(Decrease) in the Asset Revaluation Surplus	462,436	157,876	187,587	646,810	459,223
Items that may be Subsequently Reclassified to Profit or Loss					
Increase/(Decrease) in Other Reserves	280	-	-	301	301
Total Comprehensive Income	-1,790,512	3,871,880	5,240,141	3,313,702	-1,926,439
UPF Net Operating Balance	-373,182	-370,757	-250,426	-308,854	-58,428
<i>less Net Acquisition of Non-Financial Assets</i>					
Payments for Non-Financial Assets	906,836	1,057,457	1,005,843	813,694	-192,149
Sales of Non-Financial Assets	-105,195	-333,444	-400,558	-353,739	46,819
Land Revenue (Net Cash Receipts)	-118,078	-125,559	-100,957	-136,960	-36,003
Depreciation and Amortisation	-448,469	-465,599	-461,294	-484,046	-22,752
Other Movements in Non-Financial Assets	22,985	55,934	33,726	-13,739	-47,465
<i>Total Net Acquisition of Non-Financial Assets</i>	<i>258,080</i>	<i>188,789</i>	<i>76,760</i>	<i>-174,791</i>	<i>-251,551</i>
Net Lending / (Borrowing)	-631,261	-559,546	-327,186	-134,063	193,123
UPF Net Operating Balance	-373,182	-370,757	-250,426	-308,854	-58,428
Superannuation Return Adjustment	147,992	163,566	170,812	150,197	-20,615
HEADLINE NET OPERATING BALANCE	-225,190	-207,191	-79,614	-158,657	-79,043

Consolidated Financial Report Attachment B

Australian Capital Territory Consolidated Total Territory Balance Sheet

	2015-16 Actual \$'000	2016-17 Annual Budget \$'000	2016-17 Estimated Outcome \$'000	2016-17 Jun YTD Actual \$'000
Financial Assets				
Cash and Deposits	1,014,989	565,926	579,654	1,006,855
Advances Paid	69,377	67,541	69,377	78,424
Investments and Loans	4,174,385	4,226,591	4,639,266	4,522,784
Receivables	561,263	738,553	606,608	550,391
Equity - Investments Accounted for Using the Equity Method	950,911	969,207	997,694	975,439
Total Financial Assets	6,770,926	6,567,818	6,892,599	7,133,893
Non-Financial Assets				
Produced Assets				
Property, Plant and Equipment	15,115,918	15,335,844	15,378,946	15,537,156
Investment Properties	14,044	12,711	15,025	14,784
Intangibles	103,105	122,295	119,072	112,682
Inventories	227,489	399,446	321,555	260,214
Assets Held for Sale	113,260	3,230	189,447	231,795
Capital Works-in-Progress	825,459	1,151,188	1,027,368	841,688
Non Produced Assets				
Property, Plant and Equipment	6,348,444	6,602,336	6,452,734	6,709,771
Loose-Fill Asbestos Insulation Eradication Scheme Land	368,000	262,332	148,914	123,089
Biological Assets	28,476	26,516	26,514	29,917
Other Non-Financial Assets	-	-	-	15,322
Total Non-Financial Assets	23,144,195	23,915,898	23,679,575	23,876,420
Total Assets	29,915,121	30,483,716	30,572,174	31,010,313
Liabilities				
Deposits Held	15,842	15,694	-	15,632
Advances Received	1,143,144	1,134,617	1,134,617	1,134,617
Borrowings				
Finance Leases	2,608	3,292	3,465	254
Other Borrowings	3,511,086	3,606,518	3,539,733	3,525,454
Superannuation	10,719,400	6,253,642	6,130,227	8,576,709
Employee Benefits	711,791	691,445	710,369	699,582
Other Provisions	367,997	844,740	399,333	260,917
Payables	552,340	477,614	513,546	551,597
Other Liabilities	9,268	4,655	19,099	50,205
Total Liabilities	17,033,477	13,032,217	12,450,389	14,814,967
Net Assets	12,881,644	17,451,499	18,121,785	16,195,346
Accumulated Funds	3,097,027	7,779,499	8,113,670	5,869,659
Asset Revaluation Surplus	9,773,997	9,661,660	9,997,495	10,314,766
Other Reserves	10,620	10,340	10,620	10,921
Net Worth	12,881,644	17,451,499	18,121,785	16,195,346
Net Financial Worth	-10,262,551	-6,464,399	-5,557,790	-7,681,074
Net Financial Liabilities	11,213,462	7,433,606	6,555,484	8,656,513
Net Debt (Including Superannuation Related Investments)	-586,071	-99,937	-610,482	-932,106
Net Debt (Excluding Superannuation Related Investments)	2,849,176	3,522,214	3,079,234	2,788,185

Consolidated Financial Report Attachment B

Australian Capital Territory Consolidated Total Territory Statement of Changes in Equity

	2015-16 Actual \$'000	2016-17 Annual Budget \$'000	2016-17 Estimated Outcome \$'000	2016-17 Jun YTD Actual \$'000
Opening Equity				
Opening Accumulated Funds	5,316,340	4,101,406	3,097,027	3,097,027
Opening Asset Revaluation Surplus	9,345,476	9,467,873	9,773,997	9,773,997
Opening Other Reserves	10,340	10,340	10,620	10,620
Opening Balance	14,672,156	13,579,619	12,881,644	12,881,644
Comprehensive Income				
<i>Included in Accumulated Funds:</i>				
Operating Result for the Period	-371,267	-114,132	92,116	134,001
Capital Distributions	-	11,300	-	-
Superannuation Actuarial Gain/(Loss)	-1,876,734	3,815,947	4,959,486	2,525,167
Prior Year Adjustment	-5,544	-	2,154	7,423
Other Movements	317	889	-1,202	-
<i>Included in Asset Revaluation Surplus:</i>				
Increase/(Decrease) in the Asset Revaluation Reserve Surplus	462,436	157,876	187,587	646,810
<i>Included in Other Reserves:</i>				
Increase/(Decrease) in Other Reserves	280	-	-	301
Total Comprehensive Income	-1,790,512	3,871,880	5,240,141	3,313,702
Other				
Transfer to/(from) Accumulated Funds	33,914	-35,911	-35,911	106,041
Movement in the Asset Revaluation Surplus	-33,914	35,911	35,911	-106,041
Total Other	0	0	0	0
Closing Equity				
Closing Accumulated Funds	3,097,027	7,779,499	8,113,670	5,869,659
Closing Asset Revaluation Surplus	9,773,997	9,661,660	9,997,495	10,314,766
Closing Other Reserves	10,620	10,340	10,620	10,921
Balance at the End of the Reporting Period	12,881,644	17,451,499	18,121,785	16,195,346

Consolidated Financial Report Attachment B

Australian Capital Territory Consolidated Total Territory Cash Flow Statement					
	2015-16	2016-17	June Quarter YTD 2017		
	Actual	Annual Budget	Estimated Outcome	Actual	Variance
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash Flows from Operating Activities					
<i>Cash Receipts</i>					
Taxes Received	1,453,950	1,601,274	1,645,725	1,571,701	-74,024
Receipts from Sales of Goods and Services	1,419,068	1,378,932	1,340,522	1,447,996	107,474
Grants/Subsidies Received	1,866,309	2,096,517	2,060,652	2,049,878	-10,774
Interest Receipts	65,732	36,391	61,428	80,053	18,625
Distributions from Financial Investments	27,421	42,879	34,738	38,730	3,992
Dividends	54,404	51,699	51,043	56,496	5,453
Other Receipts	496,329	502,880	471,567	594,700	123,133
Total Cash Received from Operating Activities	5,383,213	5,710,572	5,665,675	5,839,555	173,880
<i>Cash Payments</i>					
Payments for Employees	-2,430,030	-2,437,075	-2,430,508	-2,464,186	-33,678
Payments for Goods and Services	-1,110,356	-1,111,962	-1,109,601	-1,073,295	36,306
Grants/Subsidies Paid	-794,106	-873,743	-842,959	-867,618	-24,659
Interest Paid	-173,633	-192,669	-186,606	-183,594	3,012
Other Payments	-660,081	-750,324	-664,928	-651,848	13,080
Total Cash Paid from Operating Activities	-5,168,206	-5,365,773	-5,234,602	-5,240,540	-5,938
Net Cash Flows from Operating Activities	215,007	344,799	431,073	599,015	167,942
Cash Flows from Investing Activities					
Cash Flows from Investments in Non-Financial Assets					
Sales of Non-Financial Assets	105,195	333,444	400,558	353,739	-46,819
Payments for Non-Financial Assets	-906,836	-1,057,457	-1,005,843	-813,694	192,149
Net Cash Flows from Investments in Non-Financial Assets	-801,641	-724,013	-605,285	-459,955	145,330
Cash Flows from Investments in Financial Assets for Policy Purposes					
<i>Cash Receipts</i>					
Repayment of Loans	1,000	308	291	324	33
Capital Distributions	-	11,300	-	-	-
Total Cash Received from Investments in Financial Assets for Policy Purposes	1,000	11,608	291	324	33
<i>Cash Payments</i>					
Issue of Loans	-	-62	-	-5,641	-5,641
Total Cash Paid from Investments in Financial Assets for Policy Purposes	-	-62	-	-5,641	-5,641
Net Cash Flows from Investments in Financial Assets for Policy Purposes	1,000	11,546	291	-5,317	-5,608
Cash Flows from Investments in Financial Assets for Liquidity Purposes					
Sales of Investments	229,014	891,915	18,917	35,838	16,921
Payments for Investments	-93,513	-719,447	-287,603	-177,960	109,643
Net Cash Flows from Investments in Financial Assets for Liquidity Purposes	135,501	172,468	-268,686	-142,122	126,564
Net Cash Flows from Investing Activities	-665,140	-539,999	-873,680	-607,394	266,286

Consolidated Financial Report Attachment B

Australian Capital Territory Consolidated Total Territory Cash Flow Statement					
	2015-16	2016-17	June Quarter YTD 2017		
	Actual	Annual Budget	Estimated Outcome	Actual	Variance
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash Flows from Financing Activities					
<i>Cash Receipts</i>					
Borrowings	617,766	110,308	49,992	46,076	-3,916
Total Cash Received from Financing Activities	617,766	110,308	49,992	46,076	-3,916
<i>Cash Payments</i>					
Borrowings	-8,106	-66,086	-9,821	-4,333	5,488
Total Cash Paid from Financing Activities	-8,106	-66,086	-9,821	-4,333	5,488
Net Cash Flows from Financing Activities	609,660	44,222	40,171	41,743	1,572
Net Increase/(Decrease) in Cash and Cash Equivalents	159,527	-150,978	-402,436	33,364	435,800
Cash and Cash Equivalents at the Beginning of Reporting Period	866,966	776,609	1,025,493	1,025,493	-
Cash and Cash Equivalents at the End of Reporting Period	1,025,493	625,631	623,057	1,058,857	435,800
Key Fiscal Aggregates					
Net Cash from Operating Activities	215,007	344,799	431,073	599,015	167,942
Investments in Non-Financial Assets	-801,641	-724,013	-605,285	-459,955	145,330
Cash Surplus (+) / Deficit (-)	-586,634	-379,214	-174,212	139,060	313,272
Derivation of ABS GFS Cash Surplus/Deficit					
Cash Surplus (+) / Deficit (-)	-586,634	-379,214	-174,212	139,060	313,272
Acquisitions Under Finance Leases and Similar Arrangements ^(a)	-	-99	-99	-262	-163
ABS GFS Cash Surplus (+) / Deficit (-) Including Finance and Similar Arrangements	-586,634	-379,313	174,311	139,798	313,109

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

Attachment C

June Quarter Financial Statements

**Australian Capital Territory
General Government Sector
Operating Statement**

	June Quarter 2017	
	Budget \$'000	Actual \$'000
Revenue		
Taxation Revenue	344,574	326,715
Grants Revenue		
Commonwealth Grants	481,967	494,829
Gains from Contributed Assets	160,700	111,368
Sales of Goods and Services	125,998	130,746
Interest Income	40,219	37,019
Distributions from Financial Investments	12,354	8,737
Dividend and Income Tax Equivalents Income	258,928	318,516
Other Revenue	41,758	44,706
Total Revenue	1,466,498	1,472,635
Expenses		
Employee Expenses	479,840	528,378
Superannuation Expenses		
Superannuation Interest Cost	73,375	73,375
Other Superannuation Expense	108,753	110,921
Depreciation and Amortisation	82,910	107,191
Interest Expense	44,423	46,951
Other Operating Expenses		
Supplies and Services	346,712	304,956
Other Operating Expenses	9,369	16,183
Grants and Purchased Services	263,673	248,131
Total Expenses	1,409,055	1,436,086
UPF Net Operating Balance	57,443	36,549
Other Economic Flows – Included in the Operating Result		
Dividends (Market Gains on Land Sales)	26,400	34,783
Net Land Revenue (Undeveloped Land Value)	111,372	112,680
Net Gain/(Loss) on Sale/(Disposal) of Non-Financial Assets	31,096	24,473
Net Gain/(Loss) on Financial Assets or Liabilities at Fair Value	53,266	26,479
Doubtful Debts	-1,881	-5,658
Operating Result	277,695	229,306

**Australian Capital Territory
General Government Sector
Operating Statement**

	June Quarter 2017	
	Budget \$'000	Actual \$'000
Other Economic Flows – Other Comprehensive Income		
Items that will not be Subsequently Reclassified to Profit or Loss		
Payments to ACT Government Agencies	N/A	8,405
Capital Distributions	N/A	-1,000
Superannuation Actuarial Gain/Loss	N/A	-2,318,706
Prior Year Adjustment	N/A	12,469
Increase/(Decrease) in the Asset Revaluation Surplus	N/A	454,253
Transfer of Assets to the Public Trading Entities Sector	N/A	-55,838
Items that may be Subsequently Reclassified to Profit or Loss		
Increase/(Decrease) in Other Reserves	N/A	300
Increase/(Decrease) in Net Assets of Public Trading Entities	N/A	191,452
Total Comprehensive Income	N/A	-1,479,358
UPF Net Operating Balance	57,443	36,549
Payments for Non-Financial Assets	140,576	170,917
Sales of Non-Financial Assets	-91,033	-143,854
Land Revenue (Net Cash Receipts)	-43,632	14,433
Depreciation and Amortisation	-82,910	-107,191
Other Movements in Non-Financial Assets	115,504	66,171
<i>Total Net Acquisition of Non-Financial Assets</i>	<i>38,505</i>	<i>476</i>
Net Lending / (Borrowing)	18,938	36,073
GOVERNMENT FISCAL MEASURE - OPERATING SURPLUS/(DEFICIT)		
UPF Net Operating Balance	57,443	36,549
Superannuation Return Adjustment	42,703	35,888
HEADLINE NET OPERATING BALANCE	100,146	72,437

**Australian Capital Territory
General Government Sector
Cash Flow Statement**

	June Quarter 2017	
	Budget \$'000	Actual \$'000
Cash Flows from Operating Activities		
<i>Cash Receipts</i>		
Taxes Received	452,340	386,685
Receipts from Sales of Goods and Services	160,754	162,196
Grants/Subsidies Received	488,291	495,100
Interest Receipts	40,928	44,302
Distributions from Financial Investments	12,354	14,552
Dividends and Income Tax Equivalents	202,389	239,356
Other Receipts	77,770	68,685
Total Cash Received from Operating Activities	1,434,828	1,410,875
<i>Cash Payments</i>		
Payments for Employees	-599,905	-606,187
Payments for Goods and Services	-252,530	-235,263
Grants/Subsidies Paid	-181,362	-181,241
Interest Paid	-42,468	-94,837
Other Payments	-162,103	-122,765
Total Cash Paid from Operating Activities	-1,238,367	-1,240,292
Net Cash Flows from Operating Activities	196,461	170,583
Cash Flows from Investing Activities		
Cash Flows from Investments in Non-Financial Assets		
Sales of Non-Financial Assets	91,033	143,854
Payments for Non-Financial Assets	-140,576	-170,917
Net Cash Flows from Investments in Non-Financial Assets	-49,543	-27,063
Cash Flows from Investments in Financial Assets for Policy Purposes		
<i>Cash Receipts</i>		
Repayment of Loans	60	55
Capital Distributions	12,395	28,825
Capital Receipts from Government Agencies	26,400	34,783
Total Cash Received from Investment in Financial Assets for Policy Purposes	38,855	63,663
<i>Cash Payments</i>		
Capital Payments to Government Agencies	-9,476	-6,227
Total Cash Paid from Investments in Financial Assets for Policy Purposes	-9,476	-6,227
Net Cash Flows from Investments in Financial Assets for Policy Purposes	29,379	57,436
Cash Flows from Investments in Financial Assets for Liquidity Purposes		
Sales of Investments	-420,033	642
Payments for Investments	-255,858	-25,106
Cash Flows from Investments in Financial Assets for Liquidity Purposes	-675,891	-24,465
Net Cash Flows from Investing Activities	-695,553	5,909

**Australian Capital Territory
General Government Sector
Cash Flow Statement**

	June Quarter 2017	
	Budget \$'000	Actual \$'000
Cash Flows from Financing Activities		
<i>Cash Receipts</i>		
Borrowings	-23,488	52,244
Total Cash Received from Financing Activities	-23,488	52,244
<i>Activities</i>		
<i>Cash Payments</i>		
Borrowings	20,026	-56,840
Total Cash Paid from Financing Activities	20,026	-56,840
Net Cash Flows from Financing Activities	-3,462	-4,596
Net Increase/(Decrease) in Cash and Cash Equivalents	-503,057	171,896
Cash and Cash Equivalents at the Beginning of Reporting Period	808,318	527,071
Cash and Cash Equivalents at the End of Reporting Period	305,261	698,967
Key Fiscal Aggregates		
Net Cash from Operating Activities	196,461	170,583
Investments in Non-Financial Assets	-49,543	-27,063
Cash Surplus (+) / Deficit (-)	146,917	143,520
A positive number denotes a cash inflow, a negative sign denotes a cash outflow.		
Derivation of ABS GFS Cash Surplus/Deficit		
Cash Surplus (+) / Deficit (-)	146,917	143,520
Acquisitions Under Finance Leases and Similar Arrangements ^(a)	-25	-18
ABS GFS Cash Surplus (+) / Deficit (-) Including Finance and Similar Arrangements	146,892	143,503

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

**Australian Capital Territory
Public Trading Enterprises
Operating Statement**

	June Quarter 2017	
	Budget \$'000	Actual \$'000
Revenue		
Controlled Recurrent Payments	51,296	43,484
Grants Revenue		
Commonwealth Grants	889	427
Gains from Contributed Assets	2,055	4,533
Sales of Goods and Services Revenue		
Revenue from Associates and Joint Ventures	22,798	24,240
Other Sales of Goods and Services	87,923	101,748
Interest Income	3,373	2,615
Other Revenue		
Land Revenue (Value Add Component)	204,390	163,630
Other Revenue	8,245	7,789
Total Revenue	380,968	348,466
Expenses		
Employee Expenses		
Superannuation Expenses	30,658	46,683
Other Superannuation Expenses	5,666	5,883
Depreciation and Amortisation	30,734	32,161
Interest Expenses	15,167	19,612
Other Property Expenses (Income Tax Expense)	71,037	35,126
Other Operating Expenses		
Supplies and Services	37,593	55,021
Other Operating Expenses	-32,308	-35,492
Grants and Purchased Services	92,542	93,035
Total Expenses	251,089	252,031
UPF Net Operating Balance	129,879	96,435
Other Economic Flows – Included in the Operating Result		
Land Revenue (Market Gains on Land Sales)	37,714	56,501
Net Land Revenue (Undeveloped Land Value)	17,351	18,279
Net Gain/(Loss) on Sale/(Disposal) of Non-Financial Assets	-90,357	-23,107
Net Gain/(Loss) on Financial Assets or Liabilities at Fair Value	222	535
Doubtful Debts	-685	-780
Operating Result	94,123	147,864

**Australian Capital Territory
Public Trading Enterprises
Operating Statement**

	June Quarter 2017	
	Budget \$'000	Actual \$'000
Other Economic Flows – Other Comprehensive Income		
Items that will not be Subsequently Reclassified to Profit or Loss		
Prior Year Adjustment	N/A	194
Other Movements	N/A	0
Increase/(Decrease) in the Asset Revaluation Surplus	N/A	231,676
Total Comprehensive Income	N/A	379,734
UPF Net Operating Balance	129,879	96,435
<i>less Net Acquisition of Non-Financial Assets</i>		
Payments for Non-Financial Assets	54,655	64,588
Sales of Non-Financial Assets	-60,741	-4,892
Land Revenue (Net Cash Receipts)	-74,765	-108,996
Depreciation and Amortisation	-30,734	-32,161
Other Movements in Non-Financial Assets	-90,803	-88,684
<i>Total Net Acquisition of Non-Financial Assets</i>	<i>-202,389</i>	<i>-170,144</i>
Net Lending / (Borrowing)	332,268	266,580
UPF Net Operating Balance	129,879	96,435
HEADLINE NET OPERATING BALANCE	129,879	96,435

Australian Capital Territory
Public Trading Enterprises
Cash Flow Statement

	June Quarter 2017	
	Budget \$'000	Actual \$'000
Cash Flows from Operating Activities		
<i>Cash Receipts</i>		
Receipts from Sales of Goods and Services	445,246	389,487
Grants/Subsidies Received	27,950	33,110
Interest Receipts	3,787	2,968
Distributions from the Territory Banking Account	-	-307
Other Receipts	39,607	54,228
Total Cash Received from Operating Activities	516,589	479,485
<i>Cash Payments</i>		
Payments for Employees	-34,167	-49,526
Payments for Goods and Services	-68,351	-36,291
Grants/Subsidies Paid	-9,799	-8,701
Interest Paid	-18,734	-31,849
Other Payments	72,173	-94,373
Total Cash Paid from Operating Activities	-58,878	-220,740
Net Cash Flows from Operating Activities	457,711	258,745
Cash Flows from Investing Activities		
Cash Flows from Investments in Non-Financial Assets		
Sales of Non-Financial Assets	60,741	4,892
Payments for Non-Financial Assets	-54,655	-64,588
Net Cash Flows from Investments in Non-Financial Assets	6,086	-59,697
Cash Flows from Investments in Financial Assets for Policy Purposes		
<i>Cash Receipts</i>		
Capital Receipts from Government Agencies	10,935	6,227
Total Cash Received from Investment in Financial Assets for Policy Purposes	10,935	6,227
<i>Cash Payments</i>		
Issue of Loans	-26,400	-5,641
Dividends – Market Gains on Land Sales	-58,359	-34,783
Distributions to Government	-84,759	-28,825
Total Cash Paid from Investments in Financial Assets for Policy Purposes	-84,759	-69,249
Net Cash Flows from Investments in Financial Assets for Policy Purposes	-73,824	-63,022
Cash Flows from Investments in Financial Assets for Liquidity Purposes		
Sales of Investments	241	381
Payments for Investments	-22,583	5,772
Net Cash Flows from Investments in Financial Assets for Liquidity Purposes	-21,842	6,153
Net Cash Flows from Investing Activities	-90,079	-116,566

**Australian Capital Territory
Public Trading Enterprises
Cash Flow Statement**

	June Quarter 2017	
	Budget \$'000	Actual \$'000
Cash Flows from Financing Activities		
<i>Cash Receipts</i>		
Borrowings	-27,925	69,464
Total Cash Received from Financing Activities	-27,925	69,464
<i>Cash Payments</i>		
Borrowings	-13,736	-9,280
Dividends Paid	-94,835	-186,039
Other Financing	-87,975	-33,765
Total Cash Paid from Financing Activities	-196,546	-229,084
Net Cash Flows from Financing Activities	-224,471	-159,621
Net Increase/(Decrease) in Cash and Cash Equivalents	143,160	-17,441
Cash and Cash Equivalents at the Beginning of Reporting Period	-45,171	151,357
Cash and Cash Equivalents at the End of Reporting Period	97,989	133,916
Key Fiscal Aggregates		
Net Cash from Operating Activities	457,711	258,745
Net Cash Flows from Investments in Non-Financial Assets	6,086	-59,697
Distributions Paid	-182,810	-219,805
Cash Surplus (+) / Deficit (-)	280,987	-20,756

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

Derivation of ABS GFS Cash Surplus/Deficit

Cash Surplus (+) / Deficit (-)	280,987	-20,756
Acquisitions Under Finance Leases and Similar Arrangements ^(a)	-	-75
ABS GFS Cash Surplus (+) / Deficit (-) Including Finance and Similar Arrangements	280,987	-20,831

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

**Australian Capital Territory
Consolidated Total Territory
Operating Statement**

	June Quarter 2017	
	Budget \$'000	Actual \$'000
Revenue		
Taxation Revenue	332,557	314,023
Grants Revenue		
Commonwealth Grants	482,856	495,256
Gains from Contributed Assets	81,962	33,666
Sales of Goods and Services		
Revenue from Associates and Joint Ventures	22,798	24,240
Other Sales of Goods and Services	186,853	209,624
Interest Income	25,277	19,067
Distributions from Financial Investments	12,354	8,737
Dividend Income	14,368	14,590
Other Revenue		
Land Revenue (Value Add Component)	200,932	154,532
Other Revenue	47,331	47,574
Total Revenue	1,407,289	1,321,309
Expenses		
Employee Expenses	512,480	574,938
Superannuation Expenses		
Superannuation Interest Cost	73,375	73,375
Other Superannuation Expenses	104,974	114,875
Depreciation and Amortisation	113,645	139,352
Interest Expense	45,158	47,179
Other Operating Expenses		
Supplies and Services	366,434	350,000
Other Operating Expenses	-42,183	-9,172
Grants and Purchased Services	231,475	214,563
Total Expenses	1,405,358	1,505,110
UPF Net Operating Balance	1,931	-183,802
Other Economic Flows – Included in the Operating Result		
Land Revenue (Market Gains on Land Sales)	37,714	56,501
Net Land Revenue (Undeveloped Land Value)	111,372	111,235
Net Gain/(Loss) on Sale/(Disposal) of Non-Financial Assets	-59,261	4,310
Net Gain/(Loss) on Financial Assets or Liabilities at Fair Value	53,488	27,013
Doubtful Debts	-2,566	-6,340
Operating Result	142,676	8,917

**Australian Capital Territory
Consolidated Total Territory
Operating Statement**

	June Quarter 2017	
	Budget \$'000	Actual \$'000
Other Economic Flows – Other Comprehensive Income		
Items that will not be Subsequently Reclassified to Profit or Loss		
Superannuation Actuarial Gain/(Loss)	N/A	-2,318,706
Prior Year Adjustment	N/A	12,663
Increase/(Decrease) in the Asset Revaluation Surplus	N/A	652,425
Items that may be Subsequently Reclassified to Profit or Loss		
Increase/(Decrease) in Other Reserves	N/A	301
Total Comprehensive Income	N/A	-1,644,400
UPF Net Operating Balance	1,931	-183,802
less Net Acquisition of Non-Financial Assets		
Payments for Non-Financial Assets	210,981	235,505
Sales of Non-Financial Assets	-151,774	-148,739
Land Revenue (Net Cash Receipts)	-115,377	-103,660
Depreciation and Amortisation	-113,645	-139,352
Other Movements in Non-Financial Assets	29,275	-17,419
<i>Total Net Acquisition of Non-Financial Assets</i>	<i>-140,540</i>	<i>-173,666</i>
Net Lending / (Borrowing)	142,470	-10,136
UPF Net Operating Balance	1,931	-183,802
Superannuation Return Adjustment	42,703	35,888
HEADLINE NET OPERATING BALANCE	44,634	-147,914

Australian Capital Territory
Consolidated Total Territory
Cash Flow Statement

	June Quarter 2017	
	Budget \$'000	Actual \$'000
Cash Flows from Operating Activities		
<i>Cash Receipts</i>		
Taxes Received	444,770	381,083
Receipts from Sales of Goods and Services	524,643	537,724
Grants/Subsidies Received	488,264	494,783
Interest Receipts	27,620	20,054
Distributions from Financial Investments	12,354	14,552
Dividends	15,172	16,510
Other Receipts	104,408	114,495
Total Cash Received from Operating Activities	1,617,230	1,579,201
<i>Cash Payments</i>		
Payments for Employees	-631,665	-652,665
Payments for Goods and Services	-299,639	-260,178
Grants/Subsidies Paid	-143,722	-145,618
Interest Paid	-49,661	-99,778
Other Payments	-157,891	-208,479
Total Cash Paid from Operating Activities	-1,282,578	-1,366,718
Net Cash Flows from Operating Activities	334,652	212,483
Cash Flows from Investing Activities		
Cash Flows from Investments in Non-Financial Assets		
Sales of Non-Financial Assets	151,774	148,739
Payments for Non-Financial Assets	-210,981	-235,505
Net Cash Flows from Investments in Non-Financial Assets	-59,207	-86,766
<i>Cash Receipts</i>		
Repayment of Loans	60	55
Capital Distributions from Government Agencies	-8,475	-
Total Cash Received from Investments in Financial Assets for Policy Purposes	-8,415	55
<i>Cash Payments</i>		
Issue of Loans	-	-5,641
Total Cash Paid from Investments in Financial Assets for Policy Purposes	-	-5,641
Net Cash Flows from Investments in Financial Assets for Policy Purposes	-8,415	-5,586
Cash Flows from Investments in Financial Assets for Liquidity Purposes		
Sales of Investments	-418,928	1,023
Payments for Investments	-278,500	-22,288
Net Cash Flows from Investments in Financial Assets for Liquidity Purposes	-697,428	-21,265
Net Cash Flows from Investing Activities	-765,050	-113,617

**Australian Capital Territory
Consolidated Total Territory
Cash Flow Statement**

	June Quarter 2017	
	Budget \$'000	Actual \$'000
Cash Flows from Financing Activities		
<i>Cash Receipts</i>		
Borrowings	-30,025	45,884
<i>Total Cash Received from Financing Activities</i>	-30,025	45,884
<i>Cash Payments</i>		
Borrowings	-10,535	9,704
<i>Total Cash Paid from Financing Activities</i>	-10,535	9,704
Net Cash Flows from Financing Activities	-40,560	55,588
Net Increase/(Decrease) in Cash and Cash Equivalents	-470,958	154,455
Cash and Cash Equivalents at the Beginning of Reporting Period	1,094,015	904,403
Cash and Cash Equivalents at the End of Reporting Period	623,057	1,058,858
Key Fiscal Aggregates		
Net Cash from Operating Activities	334,652	212,483
Investments in Non-Financial Assets	-59,207	-86,766
Cash Surplus (+) / Deficit (-)	275,445	125,718
A positive number denotes a cash inflow, a negative sign denotes a cash outflow.		
Derivation of ABS GFS Cash Surplus/Deficit		
Cash Surplus (+) / Deficit (-)	275,445	125,718
Acquisitions Under Finance Leases and Similar Arrangements ^(a)	-25	-45
ABS GFS Cash Surplus (+) / Deficit (-) Including Finance and Similar Arrangements	275,420	125,673

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

Attachment D

Agency Year to Date Revenues and Expenses

Consolidated Financial Report Attachment D

General Government Sector – Controlled Financial Year to Date Ending 30 June 2017

	Estimated Outcome (\$'000)			June YTD Actual (\$'000)			Variance (\$'000)		
	Income	Expenses	Result	Income	Expenses	Result	Income	Expenses	Result
ACT Compulsory Third-Party Insurance Regulator	528	419	109	532	401	130	4	-18	21
ACT Gambling and Racing Commission	58,981	58,837	144	59,218	59,004	214	237	167	70
ACT Insurance Authority	65,800	48,700	17,100	65,754	39,894	25,860	-46	-8,806	8,760
ACT Local Hospital Network	1,064,691	1,064,691	-	1,075,685	1,071,456	4,230	10,994	6,765	4,230
ACT Public Cemeteries Authority	5,516	5,804	-288	5,868	6,035	-167	352	231	121
Auditor-General	6,918	7,032	-114	6,886	6,817	69	-32	-215	183
Canberra Institute of Technology	106,976	114,085	-7,109	109,132	113,078	-3,946	2,156	-1,007	3,163
Chief Minister, Treasury and Economic Development Directorate	638,030	691,479	-53,449	645,747	775,017	-129,270	7,717	83,538	-75,821
Community Services Directorate	289,041	289,519	-478	291,599	286,236	5,363	2,558	-3,283	5,841
Cultural Facilities Corporation	16,089	18,884	-2,795	18,807	21,326	-2,519	2,718	2,442	276
Education Directorate	670,133	727,823	-57,690	670,425	729,012	-58,587	292	1,189	-897
Electoral Commissioner	7,279	7,520	-241	7,176	7,552	-375	-103	32	-134
Environment, Planning and Sustainable Development Directorate	376,852	326,775	50,077	342,425	295,205	47,220	-34,427	-31,570	-2,857
Health Directorate	1,279,685	1,313,633	-33,948	1,288,476	1,327,979	-39,503	8,791	14,346	-5,555
Independent Competition and Regulatory Commission	1,495	1,672	-177	1,598	1,700	-102	103	28	75
Justice and Community Safety Directorate	295,051	324,752	-29,701	293,534	320,816	-27,281	-1,517	-3,936	2,420
Legal Aid Commission (ACT)	15,156	15,220	-64	14,746	14,765	-19	-410	-455	45
Office of the Legislative Assembly	9,401	9,567	-166	9,142	8,829	314	-259	-738	480
Public Trustee and Guardian (for the ACT)	7,335	6,886	449	7,345	6,783	562	10	-103	113
Transport Canberra and City Services Directorate	470,135	532,455	-62,320	478,660	554,256	-75,595	8,525	21,801	-13,275

Consolidated Financial Report Attachment D

General Government Sector – Territorial Financial Year to Date Ending 30 June 2017

	Estimated Outcome (\$'000)			June YTD Actual (\$'000)			Variance (\$'000)		
	Income	Expenses	Result	Income	Expenses	Result	Income	Expenses	Result
ACT Executive	12,260	12,301	-41	11,929	11,838	91	-331	-463	132
Chief Minister, Treasury and Economic Development Directorate	4,109,334	4,109,334	-	4,120,924	4,113,916	7,007	11,590	4,582	7,007
Education Directorate	277,073	277,073	-	272,654	272,654	-	-4,419	-4,419	-
Electoral Commissioner	-	-	-	148	-	148	148	-	148
Environment, Planning and Sustainable Development Directorate	83,027	80,868	2,159	110,760	110,789	-29	27,733	29,921	-2,188
Health Directorate	12,604	12,604	-	7,293	7,178	115	-5,311	-5,426	115
Justice and Community Safety Directorate	177,136	179,596	-2,460	179,977	182,194	-2,217	2,841	2,598	243
Lifetime Care and Support Fund	14,627	2,634	11,993	15,516	6,220	9,296	889	3,586	-2,697
Office of the Legislative Assembly	9,352	10,617	-1,265	8,514	9,425	-911	-838	-1,192	354
Superannuation Provision Account	358,400	640,155	-281,755	397,462	660,200	-262,738	39,062	20,045	19,017
Transport Canberra and City Services Directorate	17,455	17,588	-133	16,255	16,255	-	-1,200	-1,333	133
Territory Banking Account	4,438,442	4,785,494	-347,052	4,400,278	4,573,537	-173,260	-38,164	-211,957	173,792

Consolidated Financial Report

Attachment D

Public Trading Enterprises Sector - Controlled Financial Year to Date Ending 30 June 2017

	Estimated Outcome (\$'000)			June YTD Actual (\$'000)			Variance (\$'000)		
	Income	Expenses	Result	Income	Expenses	Result	Income	Expenses	Result
Icon Water Limited	413,906	330,767	83,139	429,477	332,592	96,885	15,571	1,825	13,746
ACTION	138,747	150,689	-11,942	140,092	155,376	-15,283	1,345	4,687	-3,341
CIT Solutions Pty Ltd	21,059	20,233	826	20,540	20,558	-18	-519	325	-844
Housing ACT	145,237	186,598	-41,361	147,494	187,839	-40,346	2,257	1,241	1,015
Land Development Agency	570,887	330,536	240,351	545,586	261,999	283,586	-25,301	-68,537	43,235

Attachment E

Signed Financial Instruments

2017

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

**TRANSFER OF APPROPRIATIONS
UNDER SECTION 14A OF THE
*FINANCIAL MANAGEMENT ACT 1996***

FINANCIAL INSTRUMENT

**Presented by
Mr Andrew Barr MLA
Treasurer**

Section 14A - Statement of Reasons for Transfer

This statement outlines the reasons for the transfer of funds from capital injection appropriation to other appropriations under Section 14A of the *Financial Management Act 1996* (FMA).

Section 14A of the FMA allows for:

- transfers within the same entity from capital injection appropriation to other appropriations for up to 5 per cent or \$500,000, whichever is the greater; or
- transfers within the same entity from capital injection appropriation to other appropriations for more than 5 per cent or \$500,000, whichever is the greater – the direction is a disallowable instrument.

This instrument transfers \$9.672 million of Capital Injection (Controlled) to Controlled Recurrent Payments for the Health Directorate.

The transfer relates to a 2016-17 Budget reprioritisation exercise undertaken by the Health Directorate. This repurposes some capital savings to fund activities needing to commence in 2016-17.

INSTRUMENT

TRANSFER UNDER SECTION 14A OF THE FINANCIAL MANAGEMENT ACT 1996

Agency	Appropriation Type	Current Appropriation ¹		Revised Appropriation 2016-17 \$'000
		2016-17 \$'000	Variation \$'000 %	
Health Directorate	from <i>Capital Injection (Controlled)</i>	207,643	-9,672 4.6%	197,971
Health Directorate	to <i>Controlled Recurrent Payments</i>	286,041	9,672	295,713
TOTAL BUDGET IMPACT		493,684	0 N/A	493,684

Treasurer  9-5-17
Signature and Date

¹ Current Appropriation includes the impact of variations to appropriation from signed FMA instruments, where relevant.

2017

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

**TRANSFER OF APPROPRIATIONS
UNDER SECTION 14A OF THE
*FINANCIAL MANAGEMENT ACT 1996***

FINANCIAL INSTRUMENT

**Presented by
Mr Andrew Barr MLA
Treasurer**

Section 14A - Statement of Reasons for Transfer

This statement outlines the reasons for the transfer of funds from capital injection appropriation to other appropriations under Section 14A of the *Financial Management Act 1996* (FMA).

Section 14A of the FMA allows for:

- Transfers within the same entity from capital injection appropriation to other appropriations for up to 5 per cent or \$500,000, whichever is the greater; or
- Transfers within the same entity from capital injection appropriation to other appropriations for more than 5 per cent or \$500,000, whichever is the greater – the direction is a disallowable instrument.

This instrument transfers \$495,000 of Capital Injection (Controlled) to Controlled Recurrent Payments for Transport Canberra and City Services Directorate.

The transfer relates to several positions supporting *Light Rail– Stage 1– Procurement and delivery* which have been capitalised, for which recent accounting advice has indicated that the funding for these positions should be expensed.

INSTRUMENT

TRANSFER UNDER SECTION 14A OF THE FINANCIAL MANAGEMENT ACT 1996

Agency	Appropriation Type	Current Appropriation ¹		Variation	Revised Appropriation 2016-17
		2016-17	%		
		\$'000	\$'000	\$'000	\$'000
Transport Canberra and City Services Directorate	from <i>Capital Injection (Controlled)</i>	244,410	-495	0.2	243,915
Transport Canberra and City Services Directorate	to <i>Controlled Recurrent Payments</i>	298,071	495	N/A	298,566
TOTAL BUDGET IMPACT		542,481	0		542,481

Treasurer *Andrew Forster* 1-5-17
Signature and Date

¹ Current Appropriation includes the impact of variations to appropriation from signed FMA instruments, where relevant.

2017

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

**TRANSFER OF APPROPRIATIONS
UNDER SECTION 14B OF THE
*FINANCIAL MANAGEMENT ACT 1996***

FINANCIAL INSTRUMENT

**Presented by
Mr Andrew Barr MLA
Treasurer**

Section 14B - Statement of Reasons for Transfer

This statement outlines the reasons for the transfer of funds from other appropriations to capital injection appropriation under Section 14B of the *Financial Management Act 1996* (FMA).

Section 14B of the FMA allows transfer of funds from other appropriations to capital injection appropriation.

This instrument transfers \$235,000 of Controlled Recurrent Payments to Capital Injection (Controlled) for the ACT Electoral Commission.

The transfer will allow the Commission to undertake upgrade works across a few information and communications technology systems. Some of the upgrade works relate to recommendations made by the Auditor-General in the performance audit of the 2016 ACT Election.

INSTRUMENT

TRANSFER UNDER SECTION 14B OF THE FINANCIAL MANAGEMENT ACT 1996

Agency	Appropriation Type	Current Appropriation ¹		Revised Appropriation 2016-17
		2016-17 \$'000	Variation \$'000 %	
ACT Electoral Commission	<i>Controlled Recurrent Payments</i>	7,860	-235 3.0	7,625
<i>Transferred from:</i>				
ACT Electoral Commission	<i>Capital Injection (Controlled)</i>	102	235 N/A	337
<i>Transferred to:</i>				
TOTAL BUDGET IMPACT		7,962	0 0	7,962

A/g Treasurer _____
Signature and Date
 26/06/17

¹ Current Appropriation includes the impact of variations to appropriation from signed FMA instruments, where relevant.

2017

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

**VARIATION OF APPROPRIATIONS
UNDER SECTION 16 OF THE
*FINANCIAL MANAGEMENT ACT 1996***

FINANCIAL INSTRUMENT

**Presented by
Andrew Barr MLA
Treasurer**

Section 16 – Statement of Reasons for Transfer

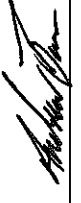
Section 16 of the *Financial Management Act 1996* (FMA) provides that the Treasurer may direct at any time the transfer of an appropriation made for a service or function from an entity to another entity.

This instrument transfers Controlled Recurrent Payments appropriation of \$25.322 million and Capital Injection (Controlled) appropriation of \$55.194 million for the management and responsibility of the Asbestos Response Taskforce from the Chief Minister, Treasury and Economic Development Directorate to the Environment, Planning and Sustainable Development Directorate as a result of the *Administrative Arrangements 2016 (No 4)*.

INSTRUMENT

TRANSFER UNDER SECTION 16 OF THE FINANCIAL MANAGEMENT ACT 1996

Agency	Appropriation Unit	Appropriation Type	Current Appropriation ¹ 2016-17 \$'000	Variation \$'000	Revised Appropriation 2016-17 \$'000
Transferred from: Chief Minister, Treasury and Economic Development Directorate	Chief Minister, Treasury and Economic Development Directorate Output Class 2: Loose-fill Asbestos Insulation Eradication Scheme Output Class: N/A	Controlled Recurrent Payments Capital Injection (Controlled)	31,700 397,079	-25,322 -55,194	6,378 341,885
Transferred to: Environment, Planning and Sustainable Development Directorate	Environment, Planning and Sustainable Development Directorate Output Class 3: Loose-fill Asbestos Insulation Eradication Scheme Output Class: N/A	Controlled Recurrent Payments Capital Injection (Controlled)	0 28,428	25,322 55,194	25,322 83,622
TOTAL BUDGET IMPACT			457,207	0	457,207

Treasurer  15.9.17
Signature and Date

¹ Current Appropriation includes the impact of variations to appropriation from signed FMA instruments, where relevant.

2017

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

**VARIATION OF APPROPRIATIONS
UNDER SECTION 16 OF THE
*FINANCIAL MANAGEMENT ACT 1996***

FINANCIAL INSTRUMENT

**Presented by
Mr Andrew Barr MLA
Treasurer**

Section 16 – Statement of Reasons for Transfer

Section 16 of the *Financial Management Act 1996* (FMA) provides that the Treasurer may direct at any time the transfer of an appropriation made for a service or function from an entity to another entity.

This instrument transfers Controlled Recurrent Payments appropriation of \$95,000 and Payment for Expenses on Behalf of the Territory appropriation of \$4.294 million for the management and responsibility of the racing and gaming policy function from the Chief Minister, Treasury and Economic Development Directorate to the Justice and Community Safety Directorate as a result of *Administrative Arrangements 2016 (No 4)* of 1 November 2016.

INSTRUMENT

TRANSFER UNDER SECTION 16 OF THE FINANCIAL MANAGEMENT ACT 1996

Agency	Appropriation Unit	Appropriation Type	Current Appropriation ¹ 2016-17 \$'000	Variation \$'000	Revised Appropriation 2016-17 \$'000
Transferred from: Chief Minister, Treasury and Economic Development Directorate	Appropriation Unit Output Class 9: Economic Development	Controlled Recurrent Payments	172,305	-95	172,210
	Output Class: N/A	Payment for Expenses on Behalf of the Territory	79,143	-4,294	74,849
Transferred to: Justice and Community Safety Directorate	Output Class 2: Justice Services	Controlled Recurrent Payments	55,085	95	55,180
	Output Class: N/A	Payment for Expenses on Behalf of the Territory	163,575	4,294	167,869
TOTAL BUDGET IMPACT			470,108	0	470,108

Treasurer  19.6.17
Signature and Date

¹ Current Appropriation includes the impact of variations to appropriation from signed FMA instruments, where relevant.

2017

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

**VARIATION OF APPROPRIATIONS
UNDER SECTION 16 OF THE
*FINANCIAL MANAGEMENT ACT 1996***

FINANCIAL INSTRUMENT

**Presented by
Mr Andrew Barr MLA
Treasurer**

Section 16 – Statement of Reasons for Transfer

Section 16 of the *Financial Management Act 1996* (FMA) provides that the Treasurer may direct at any time the transfer of an appropriation made for a service or function from an entity to another entity.

This instrument transfers Controlled Recurrent Payments appropriation of \$474,000 for the management and responsibility of the Park and Conservation Service from the Transport Canberra and City Service Directorate to the Environment, Planning and Sustainable Development Directorate as a result of Administrative Arrangements 2016 (No 3).

INSTRUMENT

TRANSFER UNDER SECTION 16 OF THE FINANCIAL MANAGEMENT ACT 1996

Agency	Appropriation Type	Current Appropriation ¹ 2016-17 \$'000	Variation \$'000	Revised Appropriation 2016-17 \$'000
Transferred from: Environment, Planning and Sustainable Development Directorate	<i>Controlled Recurrent Payments</i>	112,002	-474	111,528
Transferred to: Transport Canberra and City Service Directorate	<i>Controlled Recurrent Payments</i>	300,733	474	301,207
TOTAL BUDGET IMPACT		0	0	0

Treasurer *Michael Tom* 22.5.17
Signature and Date

¹ Current Appropriation includes the impact of variations to appropriation from signed FMA instruments, where relevant.

2017

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

**APPROPRIATION FOR PAYMENT OF
ACCRUED EMPLOYEE ENTITLEMENTS
UNDER SECTION 16A OF THE
*FINANCIAL MANAGEMENT ACT 1996***

FINANCIAL INSTRUMENT

**Presented by
Ms Yvette Berry MLA
A/g Treasurer**

**Section 16A – Statement of Reasons for Appropriation for Payment of
Accrued Employee Entitlements**

This statement outlines the reasons for the appropriation for payment of accrued employee entitlements under Section 16A of the *Financial Management Act 1996* (FMA).

Section 16A of the FMA enables the provision of additional appropriation for the payment of accrued employee entitlements, by direction of the Treasurer.


The attached instrument authorises appropriation for the 2016-17 financial year.

The appropriation is necessary to enable the Chief Minister, Treasury and Economic Development Directorate to pay \$3.504 million of accumulated employee entitlements resulting from long service leave expenses in excess of what was appropriated for, taken or paid out during the 2016-17 financial year.

INSTRUMENT

**APPROPRIATION FOR PAYMENT OF ACCRUED EMPLOYEE ENTITLEMENTS UNDER SECTION
16A OF THE FINANCIAL MANAGEMENT ACT 1996**

Agency	Appropriation Type	Current Appropriation ¹ 2016-17 \$'000	Variations \$'000	Revised Appropriation 2016-17 \$'000
Chief Minister, Treasury and Economic Development Directorate	<i>Capital Injection (Controlled)</i>	354,952	3,504	358,456
TOTAL BUDGET IMPACT		354,952	3,504	358,456

A/g Treasurer 
 Signature and Date 22/04/17

¹ Current Appropriation includes the impact of variations to appropriation from signed FMA instruments, where relevant.

2017

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

**APPROPRIATION FOR PAYMENT OF
ACCRUED EMPLOYEE ENTITLEMENTS
UNDER SECTION 16A OF THE
*FINANCIAL MANAGEMENT ACT 1996***

FINANCIAL INSTRUMENT

**Presented by
Yvette Berry MLA
A/g Treasurer**

Section 16A – Statement of Reasons for Appropriation for Payment of Accrued Employee Entitlements

This statement outlines the reasons for the appropriation for payment of accrued employee entitlements under Section 16A of the *Financial Management Act 1996* (FMA).

Section 16A of the FMA enables the provision of additional appropriation for the payment of accrued employee entitlements, by direction of the Treasurer.

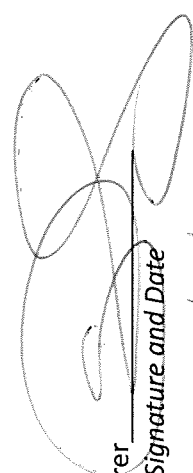
The attached instrument authorises appropriation for the 2016-17 financial year.

The appropriation is necessary to enable Community Services Directorate to pay \$320,000 of accumulated employee entitlements resulting from voluntary redundancies taken or paid out during the period February 2017 to June 2017 as the ACT transitions to the National Disability Insurance Scheme.

INSTRUMENT

**APPROPRIATION FOR PAYMENT OF ACCRUED EMPLOYEE ENTITLEMENTS UNDER SECTION
16A OF THE FINANCIAL MANAGEMENT ACT 1996**

Agency	Appropriation Unit & Output Classes	Appropriation Type	Current Appropriation ¹ 2016-17 \$'000	Variations \$'000	Revised Appropriation 2016-17 \$'000
Community Services Directorate	Community Services Directorate Output Class: N/A	Capital Injection	6,423	320	6,743
TOTAL BUDGET IMPACT			6,423	320	6,743

A/g Treasurer

 Signature and Date
 22/06/17

¹ Current Appropriation includes the impact of variations to appropriation from signed FMA instruments, where relevant.

2017

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

**APPROPRIATION FOR PAYMENT OF
ACCRUED EMPLOYEE ENTITLEMENTS
UNDER SECTION 16A OF THE
*FINANCIAL MANAGEMENT ACT 1996***

FINANCIAL INSTRUMENT

**Presented by
Andrew Barr MLA
Treasurer**

**Section 16A – Statement of Reasons for Appropriation for Payment of
Accrued Employee Entitlements**

This statement outlines the reasons for the appropriation for payment of accrued employee entitlements under Section 16A of the *Financial Management Act 1996* (FMA).

Section 16A of the FMA enables the provision of additional appropriation for the payment of accrued employee entitlements, by direction of the Treasurer.

The attached instrument authorises appropriation for the 2016-17 financial year.

The appropriation is necessary to enable Community Services Directorate to pay \$1.858 million of accumulated employee entitlements resulting from voluntary redundancies taken or paid out during the period July 2016 to January 2017.

INSTRUMENT

**APPROPRIATION FOR PAYMENT OF ACCRUED EMPLOYEE ENTITLEMENTS UNDER SECTION
16A OF THE FINANCIAL MANAGEMENT ACT 1996**

Agency	Appropriation Unit & Output Classes	Appropriation Type	Current Appropriation ¹ 2016-17 \$'000	Variations \$'000	Revised Appropriation 2016-17 \$'000
Community Services Directorate	Community Services Directorate Output Class: N/A	Capital Injection	4,542	1,858	6,400
TOTAL BUDGET IMPACT			4,542	1,858	6,400

Treasurer *Andrew Chan* 1.5.17
Signature and Date

¹ Current Appropriation includes the impact of variations to appropriation from signed FMA instruments, where relevant.

2017

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

**ROLLOVER OF UNDISBURSED APPROPRIATION
UNDER SECTION 16B OF THE
*FINANCIAL MANAGEMENT ACT 1996***

FINANCIAL INSTRUMENT

**Presented by
Mr Andrew Barr MLA
Treasurer**

Section 16B - Statement of Reasons for Rollover of Undisbursed Appropriation

This statement outlines the reasons for the rollover of undisbursed appropriation under Section 16B of the *Financial Management Act 1996* (FMA) to another territory entity gaining the relevant functions.

Section 16B of the FMA allows the Treasurer to authorise undisbursed appropriations to be rolled over from one financial year to the next, either within the entity to which the appropriation had been originally made, or to another entity gaining the function if responsibility for a service or function has been transferred.

The attached instrument transfers appropriation from the 2015-16 financial year to the 2016-17 financial year from the Capital Metro Agency to Transport Canberra and City Services Directorate.

The rollover is for \$334,000 of Controlled Recurrent Payments and \$1.474 million of Capital Injection (Controlled) from 2015-16 to 2016-17.

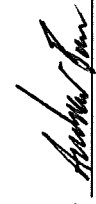
The rollover totalling \$1.808 million relates to Light Rail – Stage 1 – Procurement and delivery. The budget for 2015-16 was completed before the contract was entered into, resulting in additional funds for both Controlled Recurrent Payments and Capital Injection (Controlled) being available in 2015-16 to what was required under the contract. This project is expected to be completed in June 2019.

INSTRUMENT

**ROLLOVER OF UNDISBURSED APPROPRIATION UNDER SECTION 16B OF THE
FINANCIAL MANAGEMENT ACT 1996**

Appropriation authorised to be rolled over from 2015-16 to 2016-17:

Agency	Description	Appropriation Type	Rollover Amount \$'000
Transferred from:			
Capital Metro Agency	Light Rail – Stage 1 – Procurement and delivery	Controlled Recurrent Payments	-334
	Light Rail – Stage 1 – Procurement and delivery	Capital Injection (Controlled)	-1,474
Total Appropriation			-1,808
TOTAL BUDGET IMPACT Capital Metro Agency			
			-1,808
Transferred to:			
Transport Canberra and City Services Directorate	Light Rail – Stage 1 – Procurement and delivery	Controlled Recurrent Payments	334
	Light Rail – Stage 1 – Procurement and delivery	Capital Injection (Controlled)	1,474
Total Appropriation			1,808
TOTAL BUDGET IMPACT Transport Canberra and City Services Directorate			
			1,808

Treasurer  1.5.17
Signature and Date

2017

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

**ROLLOVER OF UNDISBURSED APPROPRIATION
UNDER SECTION 16B OF THE
*FINANCIAL MANAGEMENT ACT 1996***

FINANCIAL INSTRUMENT

**Presented by
Mr Andrew Barr MLA
Treasurer**

Section 16B - Statement of Reasons for Rollover of Undisbursed Appropriation

This statement outlines the reasons for the rollover of undisbursed appropriation under Section 16B of the *Financial Management Act 1996* (FMA).

Section 16B of the FMA allows the Treasurer to authorise undisbursed appropriations to be rolled over from one financial year to the next, either within the same entity to which the appropriation had been originally made, or to another entity gaining the function if responsibility for a service or function has been transferred.

The attached instrument transfers Chief Minister, Treasury and Economic Development Directorate appropriation from the 2015-16 financial year to the 2016-17 financial year.

The rollover is for \$9.325 million of Controlled Recurrent Payments appropriation, \$5.878 million of Payments on Behalf of the Territory appropriation and \$13.067 million of Capital Injection (Controlled) appropriation from 2015-16 to 2016-17.

The rollover of \$9.325 million of Controlled Recurrent Payments appropriation to 2016-17 includes:

- \$243,000 for Australia Forum – Investment ready – The rollover is required to financially complete the project;
- \$62,000 for Boosting Tourism – Destination marketing partnerships – The rollover of appropriation is required due to delays in obtaining underlying project's final reports;
- \$5.936 million for Commonwealth Grants – Building Australia's Future Workforce – Skills Reform NP – The rollover is required to make payments for financial commitments made in 2015-16, that were not completed until 2016-17;
- \$82,000 for Commonwealth Grants – National Skills and Workforce Development SPP – The rollover is required to make payments for financial commitments made in 2015-16, that were not completed until 2016-17;
- \$403,000 for Confident and Business Ready – Business Development Strategy 2015 – The rollover in appropriation is required due to delays in finalising contracts with grant recipients;
- \$4,000 for Conservation Management Plan for Heritage Buildings (Feasibility) – The rollover in appropriations is required due to timing of invoices;
- \$1.114 million for Digital Canberra – The rollover in appropriation is required due to technical delays;
- \$263,000 for Grant for Development of a New Basketball Centre and Player Amenities – The rollover is due to delays in regulatory approvals;
- \$153,000 for Healthy Weight Initiative – The rollover in appropriation is required due to delays in implementing programs;

- \$230,000 for Human Resources Information Management System Upgrade – The project is physically complete. The rollover is required to financially complete the project;
- \$250,000 for ICT Transformation – Hybrid cloud computing – The rollover in appropriation is required due to delays in the procurement process;
- \$20,000 for iConnect – The rollover of appropriation is required due to delays in agencies submitting the required background information, such as transaction details;
- \$376,000 for Investment Logic Mapping – The rollover in appropriations is required due to timing of invoices;
- \$34,000 for Kingston Foreshore – Structured Carpark (Feasibility) – The rollover is required to financially complete the project;
- \$30,000 for Kingston Visual Arts Hub – The rollover in appropriations is required due to the timing of invoices;
- \$50,000 for Molonglo 3 – Major Electrical Infrastructure Relocation (Feasibility) – The rollover is due to delays resulting from concept changes by ActewAGL and the Land Development Agency;
- \$80,000 for Molonglo 3 – Preliminary Geotechnical Investigation (Feasibility) – The project is physically complete. The rollover is required to financially complete the project;
- \$87,000 for More Men’s Sheds – The rollover of appropriation is required due to delays in finding an appropriate site. The Development Application has been lodged and the contract is expected to be signed before the end of the 2016-17 financial year;
- \$5.974 million for Restructure Fund – The rollover of appropriation is required due to the timing of requests; and
- \$1.233 million for Strategic Asset Management Program – The rollover of appropriation is required due to the timing of requests.

Less: Projects that were able to be accelerated in 2015-16:

- \$4.866 million for Better Public Housing – New public housing properties;
- \$76,000 for Coppins Crossing Road and William Hovell Drive Intersection and Road Upgrades (Feasibility);
- \$145,000 for Isabella Weir Spillway Upgrades (Feasibility);
- \$262,000 for Molonglo 3 Hydraulic Services Concept Masterplanning (Feasibility);
- \$120,000 for Molonglo Valley – Implementation of Commitments in the Plan for the Protection of Matters of National Environmental Significance;
- \$648,000 for Office Accommodation;

- \$604,000 for Urban Renewal Program – Better Public Housing;
- \$357,000 for Urban Renewal Program – Better Public Housing – Allawah Court;
- \$92,000 for Urban Renewal Program – Better Public Housing – Owen Flats;
- \$29,000 for Urban Renewal Program – Better Public Housing – Red Hill; and
- \$100,000 for West Belconnen – Stormwater, Hydraulic and Utility Services (Feasibility).

The rollover of \$5.878 million of Payments on Behalf of the Territory appropriation to 2016-17 includes:

- \$4.590 million for ACT Concessions Program – The rollover of appropriation is required due to the timing of invoices;
- \$656,000 for Bank Charges – The rollover is required due to the timing of payments; and
- \$632,000 for First Home Owners' Grant – The rollover is due to the timing of payments for approved applications received at the end of the 2015-16 financial year.

The rollover of \$13.067 million of Capital Injection (Controlled) appropriation to 2016-17 includes:

- \$252,000 for ACT Smart Parking – Stage 2 – The rollover of appropriation is required due to delays in installing tap and go readers machine deployment and delays in waiting for Traffic Control Plan updates;
- \$4,000 for Ainslie Music Hub – The project is physically complete. The rollover is required to financially complete the project;
- \$20,000 for Arts Buildings and Facilities – The project is physically complete. The rollover is required to financially complete the project;
- \$78,000 for Asbestos Removal – Mitchell – The project is physically complete. The rollover is required to financially complete the project;
- \$27,000 for Belconnen Arts Centre Stage 2 (Feasibility and Forward Design) – The rollover of appropriations is required due to the timing of invoices;
- \$824,000 for Better Roads for Gungahlin – Enhanced Town Centre road network – The rollover of appropriation is required due to delays the works program related to poor weather;
- \$477,000 for Better Roads for Gungahlin – Horse Park Drive duplication – The rollover of appropriation is required due to delays in the works program related to poor weather;
- \$3.525 million for Canberra Regional Visitors Centre Relocation – The rollover of appropriation is required due to delays in commencement of works;
- \$186,000 for CBR FREE Wifi – The project is physically complete. The rollover is required to financially complete the project;

- \$818,000 for Childcare Centre Upgrades – Stage 2– The project is physically complete. The rollover is required to financially complete the project;
- \$23,000 for Childcare Centre Upgrades – Stage 3 – The project is physically complete. The rollover is required to financially complete the project;
- \$42,000 for Childcare Facilities – The project is physically complete. The rollover is required to financially complete the project;
- \$1,000 for City Action Plan Stage 1 – Edinburgh Avenue Improvements – The project is physically complete. The rollover is required to financially complete the project;
- \$85,000 for City to the Lake – West Basin Public Waterfront (Design) – The rollover of appropriation is required due to delays in the approval processes;
- \$636,000 for City to the Lake Arterial Roads Concept Design – The rollover of appropriation is required due to delays in approval processes;
- \$46,000 for Community facilities upgrades to public amenity – The rollover of appropriation is required due to poor weather;
- \$653,000 for Data Storage Infrastructure – The project is physically complete. The rollover is required to financially complete the project;
- \$328,000 for Dickson Group Centre Intersections – Upgrade – The rollover of appropriation is required due to delays in the works program related to poor weather;
- \$144,000 for Digital Dividend and Transformational Service Delivery – The rollover of appropriation is required due to delays in project commencement;
- \$609,000 for Facilities Improvement Program 2014-15 – The project is physically complete. The rollover is required to financially complete the project;
- \$911,000 for Facilities Improvement Program 2015-16 – The rollover is required, as upgrade works on sports facilities had to be undertaken around sporting seasons;
- \$163,000 for GIO Stadium amenity upgrades – The rollover is required, as upgrade works had to be undertaken around sporting seasons;
- \$1.036 million for Government Budget Management System – The rollover is required to complete the testing for whole of government functionality;
- \$738,000 for Government Office Accommodation and Relocation Fitout – The rollover of appropriation is required due to delays in commencement of works;
- \$33,000 for Government building safety upgrades – The project is physically complete. The rollover is required to financially complete the project;
- \$3,000 for Greenway Oval Improvements (Design) – The rollover is required to financially complete the project;
- \$114,000 for Gungahlin Enclosed Oval – Construction of Grandstand – The project is physically complete. The rollover is required to financially complete the project;

- \$72,000 for Gungahlin Enclosed Oval (Sports Complex) – The project is physically complete. The rollover is required to financially complete the project;
- \$428,000 for Gungahlin Leisure Centre (Design) – The rollover is required to financially complete the project;
- \$33,000 for Gungahlin Town Centre Roads (Design) – The project is physically complete. The rollover is required to financially complete the project;
- \$371,000 for Holder Early Childhood Centre – The project is physically complete. The rollover is required to financially complete the project;
- \$61,000 for Holt Preschool Refurbishment – The rollover of appropriation is required due to finalise on the Holt Community Hub;
- \$47,000 for Horse Park Drive Water Quality Control Pond – The rollover of appropriation is required due to delays in the works program related to poor weather conditions;
- \$952,000 for iConnect – The rollover of appropriation is required due to delays in integrating services with the iConnect platform;
- \$178,000 for Improving Arts Facilities – Safety upgrades – The rollover of appropriation is required due to timing of invoices;
- \$80,000 for Infrastructure Planning and Design – A rollover is required due to minor delays in finalising works;
- \$366,000 for Isabella Weir Spillway – Upgrades – The rollover of appropriation is required due to delays in commencement of construction as the design phase took longer to complete than estimated;
- \$119,000 for Kingston Foreshore Parking (Design) – The rollover is required to financially complete the project;
- \$139,000 for Land Titles Business System Modernisation – The rollover of appropriation is required due to delays in the procurement process. Project completion is now expected by December 2018;
- \$27,000 for Manuka Oval amenity upgrades – The rollover is required, as upgrade works had to be undertaken around sporting seasons;
- \$2,000 for Majura Parkway Estate Development (Design) – The rollover is required to financially complete the project;
- \$477,000 for Majura Parkway to Majura Road – Link road – The rollover of appropriation is required due to delays in regulatory approvals;
- \$31,000 for Mitchell – Capital Linen – Replacement of HVAC System – The project is physically complete. The rollover is required to financially complete the project;
- \$376,000 for Molonglo 2 – Sewer and Pedestrian Bridge over Molonglo River – The rollover of appropriation is required due to delays related to design changes;

- \$171,000 for Molonglo 2 – Uriarra Road Upgrade – The rollover of appropriation is required due to delays in the works related to poor weather;
- \$115,000 for Molonglo 2 – Water Supply, Trunk Sewer and Stormwater Infrastructure – Stage 1 – The rollover of appropriation is required due to delays in finalising a variation of works;
- \$88,000 for Molonglo Infrastructure Investment – The rollover of appropriation is required due to delays in the works program related to poor weather;
- \$295,000 for Motorsport Funding – The project is physically complete. The rollover is required to financially complete the project;
- \$112,000 for National Arboretum Canberra – Events Terrace and Precinct Facilities – The rollover of appropriation is required due to delays in design works and regulatory processes;
- \$143,000 for National Arboretum Canberra – Water Security – The rollover of appropriation is required due to delays in project commencement;
- \$121,000 for National Arboretum Canberra – Upgrade of Arboretum demountable buildings to meet Building Code standards – The rollover in appropriations is required due to timing of invoices;
- \$829,000 for Narrabundah Long Stay Park – Symonston – The project is physically complete. The rollover is required to financially complete the project;
- \$25,000 for Netball Infrastructure Upgrades (Design) – The rollover of appropriation is required due to unforeseen circumstances increasing the project's complexity;
- \$168,000 for North Building – Upgrade of HVAC system – The rollover of appropriation is required due to timing of invoices;
- \$364,000 for Pools Improvement Program 2013-14 – The project is physically complete. The rollover is required to financially complete the project;
- \$21,000 for Pools Improvement Program 2015-16 – The rollover of appropriation is required due to repairs at the Canberra Olympic Pool not commencing until late in the 2015-16 financial year.
- \$57,000 for Public Arts Scheme – The rollover in appropriations is required due to the timing of invoices;
- \$163,000 for Refurbishment of National Convention Centre – The rollover in appropriations is required due to timing of invoices;
- \$675,000 for Rego ACT – Ongoing investment – The rollover of appropriation is required due to project delays arising from staff movements;
- \$43,000 for Revitalisation of Civic and Braddon (Design) – The project is physically complete. The rollover is required to financially complete the project;

- \$262,000 for Roof and Building Safety Upgrades at Government Depots – The project is physically complete. The rollover is required to financially complete the project;
- \$192,000 for Smart Parking – The rollover of appropriation is required due to delays in the procurement process;
- \$10,000 for Stromlo Forest Park amenity upgrades – The rollover of appropriation is required as the works could not be completed in 2015-16 due to the use of the venue for events;
- \$30,000 for Stromlo Forest Park Soil Conservation Works – The rollover of appropriation is required due to delays in finalising contracts;
- \$28,000 for Stromlo Forest Park Upgrades – The project is physically complete. The rollover is required to financially complete the project;
- \$45,000 for Supporting Our Local Sporting Clubs – Redevelopment of Kippax District Playing Fields – The project is physically complete. The rollover is required to financially complete the project;
- \$87,000 for Temporary Seating for Manuka Oval and Other Venues – The rollover of appropriation is required due to delays in required works not being undertaken until August 2016;
- \$162,000 for The Valley Avenue Extension to Gundaroo Drive (Design) – The project is physically complete. The rollover is required to financially complete the project;
- \$28,000 for Throsby – Access Road (Design) – The rollover of appropriation is required due to delays in resolving design queries;
- \$13,000 for Traffic Cameras Replacement – The project is physically complete. The rollover is required to financially complete the project;
- \$155,000 for Tuggeranong Lakeside Leisure Centre – Water play park – The project is physically complete. The rollover is required to financially complete the project;
- \$191,000 for Upgrade of Commonwealth Park (Floriade) – The project is physically complete. The rollover is required to financially complete the project;
- \$24,000 for Upgrade of Early Childhood Facilities – The project is physically complete. The rollover is required to financially complete the project;
- \$24,000 for Upgrades to tenanted facilities – The project is physically complete. The rollover is required to financially complete the project;
- \$145,000 for Upgrading infrastructure for land release 2015-16 – The rollover is required as there are some minor works yet to be finalised;
- \$12.466 million for Urban Renewal Program – Better Public Housing – Allawah Court – The rollover is required due to delays with the expression of interest process;
- \$5.558 million for Urban Renewal Program – Better Public Housing – Karuah – The rollover is required due to delays with the expression of interest process;

- \$2.421 million for Urban Renewal Program – Better Public Housing – Owen Flats – The rollover is required due to delays with the expression of interest process;
- \$20.256 million for Urban Renewal Program – Better Public Housing – Red Hill housing precinct – The rollover is required due to delays with the expression of interest process;
- \$593,000 for Urban Renewal Program – City to the Lake – West Basin infrastructure – The rollover of appropriation is required due to delays in regulatory approvals;
- \$58,000 for Urban Renewal Program – Civic and Braddon public realm improvements – The rollover of appropriation is required due to delays in National Capital Authority approval processes;
- \$86,000 for Urban Renewal Program – Melrose football precinct – The rollover of appropriation is required due to delays in the design and Development Application approval processes;
- \$210,000 for Urban Renewal Program – Molonglo 3 infrastructure – The rollover of appropriation is required due to delays in design delivery;
- \$157,000 for Urban Renewal Program – Phillip Oval upgrade – The rollover of appropriation is required due to delays in the design and approval processes;
- \$327,000 for Water management system upgrades – The rollover is required, as upgrade works on sportsgrounds had to be undertaken around sporting seasons and summer;
- \$688,000 for Woden Bus Interchange Redevelopment – Stage 1 – The rollover of appropriation is required due to delays related to the discovery of asbestos;
- \$153,000 for Woden Valley Stormwater Retardation Basins (Design) – The rollover of appropriation is required due to delays in an interdependent projects and further studies being undertaken;
- \$595,000 for Working with Vulnerable People Checks – The rollover of appropriation is required due to delays in data migration resulting from sensitivities around the privacy of data;
- \$106,000 for Wright Outer Asset Protection Zone – Stromlo Forest Park – The project is physically complete. The rollover is required to financially complete the project; and
- \$30,000 for Yarralumla – Canberra Brickworks Site Remediation – The rollover in appropriations is required due to the timing of invoices.

Less: Projects that were able to be accelerated in 2015-16

- \$48.104 million for Better Public Housing – New public housing properties;
- \$6,000 for Childcare Facilities Upgrades;
- \$11,000 for Community facilities, including energy efficiency;
- \$459,000 for Cravens Creek Water Quality Control Pond;
- \$56,000 for Fyshwick Depot – Fuel storage tanks removal and site remediation;
- \$1,000 for Hazardous Material removal at various Government Buildings;
- \$7,000 for Horse Park Drive Extension to Moncrieff Group Centre;
- \$47,000 for John Gorton Drive Extension to Molonglo 2 and Group Centre;
- \$14,000 for Kenny – Floodways, Road Access and Basins (Design);
- \$82,000 for Lyneham Precinct Redevelopment Stage 3;
- \$27,000 for Lyneham Sports Precinct – Central Amenities (Design);
- \$3,000 for Molonglo 2 – East-West Arterial Road and Services Extension to Craven Creek (Design);
- \$52,000 for Molonglo 2 – Water Quality Control Ponds, Sewers and Cyclepath (Design);
- \$32,000 for Namadgi Visitors Centre upgrades;
- \$15,000 for Narrabundah Ball Park – Stage 2 (Design);
- \$6,000 for Narrabundah Velodrome Upgrade;
- \$5,000 for Pools Improvement Program;
- \$240,000 for Restoration of Sportsgrounds – Bonython, Watson and Weetangera;
- \$596,000 for Revenue Collection Transformation;
- \$310,000 for Stromlo Forest Park – Implementation of bushfire management plan;
- \$357,000 for Throsby – Access road and western intersections;
- \$167,000 for Urban Renewal Program – Better Public Housing;
- \$184,000 for Water Demand Management Program;
- \$51,000 for “Where will We Play” Outdoor Facilities Water Reduction Strategies;
- \$23,000 for Woden Bus Interchange – Early Works;
- \$76,000 for Woden Bus Interchange Redevelopment; and
- \$27,000 for Workcover Integration.

INSTRUMENT

**ROLLOVER OF UNDISBURSED APPROPRIATION UNDER SECTION 16B OF THE
FINANCIAL MANAGEMENT ACT 1996**

Appropriation authorised to be rolled over from 2015-16 to 2016-17:

Agency	Description	Appropriation Type	Rollover Amount \$'000
Chief Minister, Treasury and Economic Development Directorate		<i>Controlled Recurrent Payments</i>	
	Australia Forum – Investment ready		243
	Boosting Tourism – Destination marketing partnerships		62
	Commonwealth Grants – Building Australia's Future Workforce – Skills Reform NP		5,936
	Commonwealth Grants – National Skills and Workforce Development SPP		82
	Confident and Business Ready – Business Development Strategy 2015		403
	Conservation Management Plan for Heritage Buildings (Feasibility)		4
	Digital Canberra		1,114
	Grant for Development of a New Basketball Centre and Player Amenities		263
	Healthy Weight Initiative		153
	Human Resources Information Management System Upgrade		230
	ICT Transformation – Hybrid cloud computing		250
	iConnect		20
	Investment Logic Mapping		376
	Kingston Foreshore – Structured Carpark (Feasibility)		34
	Kingston Visual Arts Hub		30
	Molonglo 3 – Major Electrical Infrastructure Relocation (Feasibility)		50
	Molonglo 3 – Preliminary Geotechnical Investigation (Feasibility)		80
	More Men's Sheds		87
	Restructure Fund		5,974
	Strategic Asset Management Program		1,233
	Less: Accelerated Projects		
	Better Public Housing – New public housing properties		(4,866)
	Sub-total	Controlled Recurrent Payments	11,758

Agency	Description	Appropriation Type	Rollover Amount \$'000
Chief Minister, Treasury and Economic Development Directorate		Controlled Recurrent Payments	
	Less: Accelerated Projects (Continued)		
	Coppins Crossing Road and William Hovell Drive Intersection and Road Upgrades (Feasibility)		(76)
	Isabella Weir Spillway Upgrades (Feasibility)		(145)
	Molongo 3 Hydraulic Services Concept Masterplanning (Feasibility)		(262)
	Molongo Valley – Implementation of Commitments in the Plan for the Protection of Matters of National Environmental Significance		(120)
	Office Accommodation		(648)
	Urban Renewal Program – Better Public Housing		(604)
	Urban Renewal Program – Better Public Housing – Allawah Court		(357)
	Urban Renewal Program – Better Public Housing – Owen Flats		(92)
	Urban Renewal Program – Better Public Housing – Red Hill		(29)
	West Belconnen – Stormwater, Hydraulic and Utility Services (Feasibility)		(100)
	Sub-total	Controlled Recurrent Payments	(2,433)
TOTAL BUDGET IMPACT			9,325
Chief Minister, Treasury and Economic Development Directorate		Payments on Behalf of the Territory	
	ACT Concessions Program		4,590
	Bank Charges		656
	First Home Owners' Grant		632
	Sub-total	Payments on Behalf of the Territory	5,878
TOTAL BUDGET IMPACT			5,878

Agency	Description	Appropriation Type	Rollover Amount \$'000
Chief Minister, Treasury and Economic Development Directorate		<i>Capital Injection (Controlled)</i>	
	ACT Smart Parking – Stage 2		252
	Ainslie Music Hub		4
	Arts Buildings and Facilities		20
	Asbestos Removal – Mitchell		78
	Belconnen Arts Centre Stage 2 (Feasibility and Forward Design)		27
	Better Roads for Gungahlin – Enhanced Town Centre road network		824
	Better Roads for Gungahlin – Horse Park Drive duplication		477
	Canberra Regional Visitors Centre Relocation		3,525
	CBR FREE Wifi		186
	Childcare Centre Upgrades – Stage 2		818
	Childcare Centre Upgrades – Stage 3		23
	Childcare Facilities		42
	City Action Plan Stage 1		1
	City to the Lake – West Basin Public Waterfront (Design)		85
	City to the Lake Arterial Roads Concept Design		636
	Community facilities upgrades to public amenity		46
	Data Storage Infrastructure		653
	Dickson Group Centre Intersections – Upgrade		328
	Digital Dividend and Transformational Service Delivery		144
	Facilities Improvement Program 2014-15		609
	Facilities Improvement Program 2015-16		911
	GIO Stadium amenity upgrades		163
	Government Budget Management System		1,036
	Government Office Accommodation and Relocation Fitout		738
	Government building safety upgrades		33
	Greenway Oval Improvements (Design)		3
	Gungahlin Enclosed Oval – Construction of Grandstand		114
	Gungahlin Enclosed Oval (Sports Complex)		72
	Gungahlin Leisure Centre (Design)		428
	Sub-total Capital Injection (Controlled)		12,276

Agency	Description	Appropriation Type	Rollover Amount \$'000
Chief Minister, Treasury and Economic Development Directorate		Capital Injection (Controlled)	
	Gungahlin Town Centre Roads (Design)		33
	Holder Early Childhood Centre		371
	Holt Preschool Refurbishment		61
	Horse Park Drive Water Quality Control Pond		47
	iConnect		952
	Improving Arts Facilities – Safety upgrades		178
	Infrastructure Planning and Design		80
	Isabella Weir Spillway – Upgrades		366
	Kingston Foreshore Parking (Design)		119
	Land Titles Business System Modernisation		139
	Manuka Oval amenity upgrades		27
	Majura Parkway Estate Development (Design)		2
	Majura Parkway to Majura Road – Link road		477
	Mitchell – Capital Linen – Replacement of HVAC System		31
	Molonglo 2 – Sewer and Pedestrian Bridge over Molonglo River		376
	Molonglo 2 – Uriarra Road Upgrade		171
	Molonglo 2 – Water Supply, Trunk Sewer and Stormwater Infrastructure		115
	Molonglo Infrastructure Investment		88
	Motorsport Funding		295
	National Arboretum Canberra – Events Terrace and Precinct Facilities		112
	National Arboretum Canberra – Water Security		143
	National Arboretum Canberra – Upgrade of Arboretum demountable buildings to meet Building Code standards		121
	Narrabundah Long Stay Park – Symonston		829
	Netball Infrastructure Upgrades (Design)		25
	North Building – Upgrade of HVAC system		168
	Pools Improvement Program 2013-14		364
	Pools Improvement Program 2015-16		21
	Public Arts Scheme		57
	Refurbishment of National Convention Centre		163
	Rego ACT – Ongoing investment		675
Sub-total Capital Injection (Controlled)			6,606

Agency	Description	Appropriation Type	Rollover Amount \$'000
Chief Minister, Treasury and Economic Development Directorate		Capital Injection (Controlled)	
	Revitalisation of Civic and Braddon (Design)		43
	Roof and Building Safety Upgrades at Government Depots Smart Parking		262
	Stromlo Forest Park amenity upgrades		192
	Stromlo Forest Park Soil Conservation Works		10
	Stromlo Forest Park Upgrades		30
	Supporting Our Local Sporting Clubs – Redevelopment of Kippax District Playing Fields		28
	Temporary Seating for Manuka Oval and Other Venues		45
	The Valley Avenue Extension to Gundaroo Drive (Design)		87
	Throsby – Access Road (Design)		162
	Traffic Cameras Replacement		28
	Tuggeranong Lakeside Leisure Centre – Water play park		13
	Upgrade of Commonwealth Park (Floriade)		155
	Upgrade of Early Childhood Facilities		191
	Upgrades to tenanted facilities		24
	Upgrading infrastructure for land release 2015-16		24
	Urban Renewal Program – Better Public Housing – Allawah Court		145
	Urban Renewal Program – Better Public Housing – Karuah		12,466
	Urban Renewal Program – Better Public Housing – Owen Flats		5,558
	Urban Renewal Program – Better Public Housing – Red Hill housing precinct		2,421
	Urban Renewal Program – City to the Lake – West Basin infrastructure		20,256
	Urban Renewal Program – Civic and Braddon public realm improvements		593
	Urban Renewal Program – Meirose football precinct		58
	Urban Renewal Program – Molonglo 3 infrastructure		86
	Urban Renewal Program – Phillip Oval upgrade		210
	Water management system upgrades		157
	Woden Bus Interchange Redevelopment – Stage 1		327
	Woden Valley Stormwater Retardation Basins (Design) Working with Vulnerable People Checks		688
			153
			595
	Sub-total	Capital Injection (Controlled)	45,007

Agency	Description	Appropriation Type	Rollover Amount \$'000
Chief Minister, Treasury and Economic Development Directorate	Wright Outer Asset Protection Zone – Stromlo Forest Park Yarralumla – Canberra Brickworks Site Remediation	Capital Injection (Controlled)	106 30
	Less: Accelerated Projects		
	Better Public Housing – New public housing properties		(48,104)
	Childcare Facilities Upgrades		(6)
	Community facilities, including energy efficiency		(11)
	Cravens Creek Water Quality Control Pond		(459)
	Fyshwick Depot – Fuel storage tanks removal and site remediation		(56)
	Hazardous Material removal at various Government Buildings		(1)
	Horse Park Drive Extension to Moncrieff Group Centre		(7)
	John Gorton Drive Extension to Molonglo 2 and Group Centre		(47)
	Kenny – Floodways, Road Access and Basins (Design)		(14)
	Lyneham Precinct Redevelopment Stage 3		(82)
	Lyneham Sports Precinct – Central Amenities (Design)		(27)
	Molonglo 2 – East-West Arterial Road and Services Extension to Craven Creek (Design)		(3)
	Molonglo 2 – Water Quality Control Ponds, Sewers and Cyclepath (Design)		(52)
	Namadgi Visitors Centre upgrades		(32)
	Narrabundah Ball Park – Stage 2 (Design)		(15)
	Narrabundah Velodrome Upgrade		(6)
	Pools Improvement Program 2014-15		(5)
	Restoration of Sportsgrounds – Bonython, Watson and Weetangera		(240)
	Revenue Collection Transformation		(596)
	Stromlo Forest Park – Implementation of bushfire management plan		(310)
	Throsby – Access road and western intersections		(357)
	Urban Renewal Program – Better Public Housing		(167)
	Water Demand Management Program		(184)
	“Where will We Play” Outdoor Facilities Water Reduction Strategies		(51)
	Sub-total Capital Injection (Controlled)		(50,696)

Agency	Description	Appropriation Type	Rollover Amount
Chief Minister, Treasury and Economic Development Directorate		Capital Injection (Controlled)	\$'000
	Less: Accelerated Projects (Continued)		
	Woden Bus Interchange -- Early Works		(23)
	Woden Bus Interchange Redevelopment		(76)
	Workover Integration		(27)
	Sub-total	Capital Injection (Controlled)	(126)
TOTAL BUDGET IMPACT			13,067

Treasurer  30.5.17
Signature and Date

2017

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

**ROLLOVER OF UNDISBURSED APPROPRIATION
UNDER SECTION 16B OF THE
*FINANCIAL MANAGEMENT ACT 1996***

FINANCIAL INSTRUMENT

**Presented by
Andrew Barr MLA
Treasurer**

Section 16B - Statement of Reasons for Rollover of Undisbursed Appropriation

This statement outlines the reasons for the rollover of undisbursed appropriation under Section 16B of the *Financial Management Act 1996* (FMA).

Section 16B of the FMA allows the Treasurer to authorise undisbursed appropriations to be rolled over from one financial year to the next, either within the same entity to which the appropriation had been originally made, or to another entity gaining the function if responsibility for a service or function has been transferred.


The attached instrument transfers appropriation from the 2015-16 financial year to the 2016-17 financial year for the Chief Minister, Treasury and Economic Development Directorate. The rollover of \$1.467 million of Controlled Recurrent Payments is required mainly due to the timing of payments for the activities that were undertaken by the Territory under the Loose-fill Asbestos Insulation Eradication Scheme (Asbestos Eradication Scheme). The \$7.8 million rollover of Capital Injection (Controlled) appropriation relates to the timing of payments for demolition of properties under the Asbestos Eradication Scheme, of which the majority were accrued in 2015-16.

INSTRUMENT

**ROLLOVER OF UNDISBURSED APPROPRIATION UNDER SECTION 16B OF THE
FINANCIAL MANAGEMENT ACT 1996**

Appropriation authorised to be rolled over from 2015-16 to 2016-17:

Agency	Appropriation Unit	Description	Appropriation Type	Rollover Amount \$'000
Chief Minister, Treasury and Economic Development Directorate	<i>Chief Minister, Treasury and Economic Development Directorate</i>	Output Class 2: Loose-fill Asbestos Insulation Eradication	Controlled Recurrent Payments	1,467
Sub-total				1,467
Chief Minister, Treasury and Economic Development Directorate	<i>Chief Minister, Treasury and Economic Development Directorate</i>	Output Class 2: NA	Capital Injection (Controlled)	7,800
Sub-total				7,800
TOTAL BUDGET IMPACT				9,267

Treasurer  11.9.17
Signature and Date

2017

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

**ROLLOVER OF UNDISBURSED APPROPRIATION
UNDER SECTION 16B OF THE
*FINANCIAL MANAGEMENT ACT 1996***

FINANCIAL INSTRUMENT

**Presented by
Mr Andrew Barr MLA
Treasurer**

Section 16B - Statement of Reasons for Rollover of Undisbursed Appropriation

This statement outlines the reasons for the rollover of undisbursed appropriation under Section 16B of the *Financial Management Act 1996* (FMA).

Section 16B of the FMA allows the Treasurer to authorise undisbursed appropriations to be rolled over from one financial year to the next, either within the same entity to which the appropriation had been originally made, or to another entity gaining the function if responsibility for a service or function has been transferred.

The attached instrument transfers Legal Aid Commission (ACT) appropriation from the 2015-16 financial year to the 2016-17 financial year.

The rollover is for \$840,000 of Controlled Recurrent Payments appropriation from 2015-16 to 2016-17.


The rollover of \$840,000 of Controlled Recurrent Payments appropriation to 2016-17 relates to Legal Aid Services and is required as a transfer of appropriation from the Justice and Community Safety Directorate to assist in the funding of this function did not occur until the last day of the 2015-16 financial year and it was not possible to draw down these funds in the 2015-16 financial year.

INSTRUMENT

**ROLLOVER OF UNDISBURSED APPROPRIATION UNDER SECTION 16B OF THE
FINANCIAL MANAGEMENT ACT 1996**

Appropriation authorised to be rolled over from 2015-16 to 2016-17:

Agency	Description	Appropriation Type	Rollover Amount \$'000
Legal Aid Commission (ACT)	Legal Aid Services	Controlled Recurrent Payments	840
Sub-total			840
TOTAL BUDGET IMPACT			840

Treasurer  10.5.17
Signature and Date

2017

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

**ROLLOVER OF UNDISBURSED APPROPRIATION
UNDER SECTION 16B OF THE
*FINANCIAL MANAGEMENT ACT 1996***

FINANCIAL INSTRUMENT

**Presented by
Mr Andrew Barr MLA
Treasurer**

Section 16B - Statement of Reasons for Rollover of Undisbursed Appropriation

This statement outlines the reasons for the rollover of undisbursed appropriation under Section 16B of the *Financial Management Act 1996* (FMA).

Section 16B of the FMA allows the Treasurer to authorise undisbursed appropriations to be rolled over from one financial year to the next, either within the same entity to which the appropriation had been originally made, or to another entity gaining the function if responsibility for a service or function has been transferred.

The attached instrument transfers Community Services Directorate appropriation from the 2015-16 financial year to the 2016-17 financial year.

The rollover is for \$23,000 of Capital Injection (Controlled) appropriation from 2015-16 to 2016-17.

The rollover of \$23,000 of Capital Injection (Controlled) appropriation to 2016-17 includes:

- \$20,000 for Disability Housing – Respite and congregate living (design) – The project was delayed due to difficulties identifying an appropriate site, the community consultation process, and negotiation of contracts with the architect and engineers. The project was completed in April 2017; and
- \$3,000 for Upgrade to Child and Family Centres - Gungahlin Child and Family Centre – The project was delayed due to unfavourable weather conditions. The project was completed in December 2016.

INSTRUMENT

**ROLLOVER OF UNDISBURSED APPROPRIATION UNDER SECTION 16B OF THE
FINANCIAL MANAGEMENT ACT 1996**

Appropriation authorised to be rolled over from 2015-16 to 2016-17:

Agency	Description	Appropriation Type	Rollover Amount \$'000
Community Services Directorate	Disability Housing – Respite and congregate living	Capital Injection (Controlled)	20
	Upgrade to Child and Family Centres – Gungahlin Child and Family Centre		3
TOTAL BUDGET IMPACT		Sub-total Capital Injection (Controlled)	23
			23

Treasurer *Andrew Chan* 30.5.17
Signature and Date



2017

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

**ROLLOVER OF UNDISBURSED APPROPRIATION
UNDER SECTION 16B OF THE
FINANCIAL MANAGEMENT ACT 1996**

FINANCIAL INSTRUMENT

**Presented by
Mr Andrew Barr MLA
Treasurer**

S 16B - Statement of Reasons for Rollover of Undisbursed Appropriation

This statement outlines the reasons for the rollover of undisbursed appropriation under Section 16B of the *Financial Management Act 1996* (FMA).

Section 16B of the FMA enables undisbursed appropriations to be rolled over from one financial year to the next, where the appropriation is still required in the next financial year, by direction of the Treasurer.

The attached instrument transfers Health Directorate appropriation from the 2015-16 financial year to the 2016-17 financial year.

The rollover of \$3.448 million of Payments on Behalf of the Territory funding is due to a delayed program of works at the Calvary Public Hospital in Bruce, as follows:

- \$1.1 million for Calvary Public Hospital – Expanded hospital services – this project has been delayed due to a change in location for the remaining eight beds to be delivered. The project was commenced in October 2015 and its expected completion is in September 2017.
- \$800,000 for Calvary Public Hospital – Operating theatre upgrade – this project has been delayed in order to coordinate works with the decanting of Calvary Private Hospital from the public hospital premises. This will minimise the impact on public surgery wait-lists. Expected completion is in December 2017.
- \$1.048 million for Calvary Public Hospital – Upgrade of medical imaging equipment. This project is expected to be completed on time in June 2017.
- \$500,000 for The Canberra Hospital Redevelopment (Grant Component) – this project is dependent on the Calvary Public Hospital – Expanded Hospital Services (Item 1 above) project completion which has been pending ministerial approval of a variation. Anticipated completion is in December 2017.

The rollover of \$10.014 million of Capital Injection (Controlled) funding is for various projects under the Health Infrastructure Program and is required to complete those capital works and upgrade projects, as follows:

- \$963,000 for Aboriginal and Torres Strait Islander Residential Alcohol and Other Drug Rehabilitation Facility – this project has been delayed due to a significant number of construction defects and non-compliance issues. Additional scope has also been added to the project. It is now anticipated that physical completion will occur in June 2017.
- \$5.688 million for An E-Healthy Future noting there are five components to this initiative:

- \$900,000 for Location based services project was on hold given a dependency on the Clinical Communications project. This funding is required in 2016-17 to implement mapping of the campus and roll-out of software for tracking of assets.
- \$90,000 to finalise removal of Generic passwords and implement faster access into all Canberra Hospital clinical areas for the Clinical IT devices project.
- \$3.2 million is required to complete the Clinical Records Scanning Solution (replacement system) project which has experienced some delays after assessment of financial viability of various potential vendors. Management of the associated risks delayed contract execution.
- \$298,000 is required for the Community Electronic Clinical Record project which is in the final stages of testing. Performance issues have meant the solution could not be rolled into production. The vendor has committed to fix the performance issues and so the funding is still required.
- \$1.2 million is required to complete development work and rollout of the solution across the Canberra Hospital campus for the e-Orders for Pathology Project. This project has been implemented into the first two adult acute wards but required some further development for use in the Emergency Department, Theatres and Paediatric areas.
- The project is expected to be completed by end December 2017 with most components completed by end June 2017.
- \$1.172 million for Building Upgrades - there are five components to this project:
 - Arcadia House Upgrades – for which the contract was originally awarded in January 2016, and works commenced in February 2016. Original works were completed in May 2016; however, a project variation to increase the landscaping works was awarded post completion utilising contingency funding. Completion of these scope additions was significantly delayed by wet weather. The further works were completed in November 2016.
 - Burrangiri Bathroom Upgrades – Works were funded from contingency funding in the program and could only be re-allocated upon completion of those projects underway in early 2016. The contract was awarded in June 2016 and works commenced in July 2016. Completion of the works was delayed due to a structural latent condition uncovered during demolition, which required significant investigation to determine an appropriate remediation strategy. Physical completion was in February 2017.
 - Building 10 Pathology Upgrades – Works were funded from contingent money in the program and could only be re-allocated upon completion of those projects in early 2016. The contract was awarded in May 2016 and works were commenced in June 2016. Works were required to be completed in stages to avoid interruption to services in the area. Works were completed in November 2016.

- Building 19 Pharmacy Cool Room - Works were bought forward from 2016-17 to be funded from contingency funding in the program and could only be re-allocated upon completion of those projects in early 2016. A project brief was completed in May 2016, with tender and contract award completed in June 2016. Design has been finalised and construction has commenced. Physical completion is expected by the end March 2017.
- Design Activities for Financial Year 2016-17 Projects – design on a number of projects commenced utilising contingency funding in the program, which was only available once original projects were completed. Design activities will be completed by May 2017.
- \$109,000 for Calvary Public Hospital – Car Park– this project was physically completed in December 2015 and financial completion was in October 2016.
- \$329,000 for Electrical, Fire and Safety Upgrades– two projects remained outstanding at the end of 2015-16, namely
 - Floor Covering Replacement Upgrades Program – work packages have been identified and completed throughout 2015-16. The budget for the program was increased in April 2016 using contingency funding available in the appropriation following completion of other projects. Contracts for the final works packages were awarded in June 2016. Physical completion was in December 2016.
 - Fire System Upgrades – delays were experienced due to a protracted tender period and additional maintenance works being required to the existing electrical services in the communications room before works could be completed. Works were then completed in August 2016.
- \$28,000 for Integrated Cancer Care Centre – Phase 2– this project is physically complete. Financial completion is dependent on the resolution of a matter raised with the contractor.
- \$722,000 for Major Building Plant Replacement and Upgrade– One project remains outstanding:
 - Building 10 Water Treatment Tanks – Works were funded from contingency funds in the program and could only be re-allocated upon completion of those projects in early 2016. Design for the project has been extensive, with considerable investigation required into existing infrastructure. Physical completion is anticipated in June 2017.
- \$336,000 for Mechanical and Services Infrastructure – Three projects remain outstanding under this initiative:
 - Radiation Oncology Water Leak Remediation and Ambulance Turning Bay – the contract was awarded in February 2016. Works were delayed due to wet weather and access to sites was restricted due to other projects occurring in the same area. Physical completion was in September 2016.
 - The Canberra Hospital Tunnel Leak Remediation – the contract was awarded in late 2015. Delays were experienced due to asbestos being uncovered during demolition and remediation works being required. Physical completion was in September 2016.


- Building 1 Level 2 Communication Room Upgrades - Works were funded from contingency funding in the program and could only be re-allocated upon completion of those projects in early 2016. Design was finalised in May 2016 and the contract for construction was approved in June 2016. Physical completion was reached in May 2017.
- \$100,000 for Replacement of CT Scanner at The Canberra Hospital - This project is physically completed. Financial completion is expected in June 2017.
- \$567,000 for The Canberra Hospital – Essential infrastructure and engineering works – The initial program was for a single staged procurement process. The delay has been due to a revised two stage procurement process and the introduction of investigative survey works to inform the design, hence pushing expenditure into 2016-17. Physical completion is expected in July 2017.

INSTRUMENT

**ROLLOVER OF UNDISBURSED APPROPRIATION UNDER SECTION 16B OF THE
FINANCIAL MANAGEMENT ACT 1996**

Appropriation authorised to be rolled over from 2015-16 to 2016-17:

Agency	Description	Appropriation Type	Rollover Amount \$'000
Health Directorate	Calvary Public Hospital – Expanded hospital services	Expense of Behalf of the Territory	1,100
Health Directorate	Calvary Public Hospital – Operating theatre upgrade		800
Health Directorate	Calvary Public Hospital – Upgrade of medical imaging equipment		1,048
Health Directorate	The Canberra Hospital Redevelopment (Grant component)		500
	SUBTOTAL		3,448
Health Directorate	Aboriginal Torres Strait Islander Residential Alcohol and Other Drug Rehabilitation Facility	Capital Injection (Controlled)	963
Health Directorate	An E-Healthy Future		5,688
Health Directorate	Building Upgrades		1,172
Health Directorate	Calvary Public Hospital – Car Park		109
Health Directorate	Electrical, Fire and Safety Upgrades		329
Health Directorate	Integrated Cancer Care Centre – Phase 2		28
Health Directorate	Major Building Plant Replacement and Upgrade		722
Health Directorate	Mechanical and Services Infrastructure		336
Health Directorate	Replacement of CT Scanner at the Canberra Hospital		100
Health Directorate	The Canberra Hospital – Essential infrastructure and engineering works		567
	SUBTOTAL		10,014
TOTAL	BUDGET		\$13,462
IMPACT			

Treasurer  19-5-17
Signature and Date

2017

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

**ROLLOVER OF UNDISBURSED APPROPRIATION
UNDER SECTION 16B OF THE
*FINANCIAL MANAGEMENT ACT 1996***

FINANCIAL INSTRUMENT

**Presented by
Mr Andrew Barr MLA
Treasurer**

Section 16B - Statement of Reasons for Rollover of Undisbursed Appropriation

This statement outlines the reasons for the rollover of undisbursed appropriation under Section 16B of the *Financial Management Act 1996* (FMA) to another territory entity gaining the relevant functions.

Section 16B of the FMA allows the Treasurer to authorise undisbursed appropriations to be rolled over from one financial year to the next, either within the entity to which the appropriation had been originally made, or to another entity gaining the function if responsibility for a service or function has been transferred.

The attached instrument transfers appropriation from the 2015-16 financial year to the 2016-17 financial year from Territory and Municipal Services Directorate to Environment, Planning and Sustainable Development Directorate.

The rollover is for \$214,000 of Controlled Recurrent Payments, and \$960,000 of Capital Injection (Controlled) from 2015-16 to 2016-17.

The rollover of \$214,000 of Controlled Recurrent Payments to 2016-17 is for the following project.

- Kangaroo Population Management and Research – The project was delayed so the funding profile would coincide with the seasonal requirements of the kangaroo management program. The funds were acquitted in August 2016.

The rollover of \$960,000 of Capital Injection (Controlled) Payments to 2016-17 includes:

- \$80,000 for Capital Upgrades Program – The project has been delayed due to specialist parts being unable to be sourced in time and poor weather preventing installation of trail signs. This project is expected to be completed in May 2017;
- \$57,000 for Enhancing the Protection of Endangered Species and Habitat – The project has been delayed due to extended liaison with the stakeholders of Mulligans Flat predator proof fence impacting on the engagement of the consultancy team. This project is expected to be completed in May 2017;
- \$14,000 for Environmental Offsets – Gungahlin (EPIC) – The project has delayed due to poor weather impacting the construction of infrastructure to allow controlled grazing at the site. This project is expected to be completed in April 2017;
- \$18,000 for Environmental Offsets – Lawson South – The project has been delayed as progressive subsidence at the site has impacted on the construction timeline. This project is expected to be completed in May 2017;

- \$499,000 for Molonglo Riverside Park – Stage 1 – The project has been delayed due to a shortage of available engineering consultants impacting on the start of the design process, and negotiations with the Land Development Agency regarding the shared boundary between the Park and neighbouring estates. This project is expected to be completed in May 2017;
- \$216,000 for Molonglo Valley – Implementation of Commitments in the NES Plan – Stage 2 – The project has been delayed as vertical habitat structures in the restoration area have not been used previously, and subsequent design changes have been required to ensure value for money is achieved. This project is expected to be completed in April 2017; and
- \$79,000 for Strategic Bushfire Management Plan – The project has been delayed as the necessary works approvals took longer than anticipated to be approved. This project is expected to be completed in May 2017.

Less: Projects that were able to be accelerated in 2015-16:

- \$3,000 for Red Hill Nature Reserve Remediation (Finalisation of Design).

INSTRUMENT

**ROLLOVER OF UNDISBURSED APPROPRIATION UNDER SECTION 16B OF THE
FINANCIAL MANAGEMENT ACT 1996**

Appropriation authorised to be rolled over from 2015-16 to 2016-17:

Agency	Description	Appropriation Type	Rollover Amount \$'000
Transferred from: Territory and Municipal Services Directorate	Kangaroo Population Management and Research	Controlled Recurrent Payments	-214
	Sub-total	Controlled Recurrent Payments	-214
Transferred from: Territory and Municipal Services Directorate	Capital Upgrades Program Enhancing the Protection of Endangered Species and Habitat Environmental Offsets – Gungahlin (EPIC) Environmental Offsets – Lawson South Molonglo Riverside Park – Stage 1 Molonglo Valley – Implementation of Commitments in the NES Plan – Stage 2 Strategic Bushfire Management Plan Red Hill Nature Reserve Remediation (Finalisation of Design)	Capital Injection (Controlled)	-80 -57 -14 -18 -499 -216 -79 3
	Sub-total	Capital Injection (Controlled)	-960
TOTAL BUDGET IMPACT (Territory and Municipal Services Directorate)			-1,174
Transferred to: Environment, Planning and Sustainable Development Directorate	Kangaroo Population Management and Research	Controlled Recurrent Payments	214
	Sub-total	Controlled Recurrent Payments	214
Transferred to: Environment, Planning and Sustainable Development Directorate			

Agency	Description	Appropriation Type	Rollover Amount \$'000
	Capital Upgrades Program	Capital Injection (Controlled)	80
	Enhancing the Protection of Endangered Species and Habitat		57
	Environmental Offsets – Gungahlin (EPIC)		14
	Environmental Offsets – Lawson South		18
	Molonglo Riverside Park – Stage 1		499
	Molonglo Valley – Implementation of Commitments in the NES Plan – Stage 2		216
	Strategic Bushfire Management Plan		79
	Red Hill Nature Reserve Remediation (Finalisation of Design)		-3
		Sub-total Capital Injection (Controlled)	960
			1,174
TOTAL BUDGET IMPACT			
(Environment, Planning and Sustainable Development Directorate)			

Treasurer *Michael Jones* 1.5.17
Signature and Date

2017

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

**ROLLOVER OF UNDISBURSED APPROPRIATION
UNDER SECTION 16B OF THE
*FINANCIAL MANAGEMENT ACT 1996***

FINANCIAL INSTRUMENT

**Presented by
Mr Andrew Barr MLA
Treasurer**

Section 16B - Statement of Reasons for Rollover of Undisbursed Appropriation

This statement outlines the reasons for the rollover of undisbursed appropriation under Section 16B of the *Financial Management Act 1996* (FMA).

Section 16B of the FMA allows the Treasurer to authorise undisbursed appropriations to be rolled over from one financial year to the next, either within the same entity to which the appropriation had been originally made, or to another entity gaining the function if responsibility for a service or function has been transferred.

The attached instrument transfers Transport Canberra and City Services Directorate appropriation from the 2015-16 financial year to the 2016-17 financial year.

The rollover is for \$1.833 million of Controlled Recurrent Payments, and \$20.810 million of Capital Injection (Controlled) from 2015-16 to 2016-17.

The rollover of \$1.833 million of Controlled Recurrent Payments to 2016-17 includes:

- \$162,000 for Better Roads for Gungahlin – Horse Park Drive Duplication – The project was delayed as additional geotechnical information was required before the design could be finalised. This project was completed in December 2016;
- \$977,000 for Commonwealth Grants – Centenary of Canberra – Constitution Avenue Upgrade NP – The project was delayed due to late design changes to the sewer and stormwater services to Block 3 Reid. This project was completed in November 2016;
- \$473,000 for Improved Waste Resource Recovery – The submission of the new waste legislation bill was delayed resulting in some tasks needing to be moved to the 2016-17 financial year. This project is expected to be completed in June 2017;
- \$54,000 for Urban Renewal Program – Kingston Group Centre – Pedestrian and cycling accessibility improvements – Stage 1 – Coordination with the adjacent supermarket development delayed the finalisation of the detailed design plans. This project was completed in October 2016;
- \$75,000 for Urban Renewal Program – Molonglo to the City cycle highway – Additional geotechnical investigations were required to confirm the feasibility of the design proposal, and further delays were experienced as the Works Approval took longer than usual to be processed, all of which contributed to the delay in the project. This project was completed in August 2016; and
- \$92,000 for Urban Renewal Program – Woden Town Centre cycle and pedestrian network improvements – Inadequate industry response to the original tender resulted in the tender being revised and re-tendered. This project was completed in August 2016.

The rollover of \$20.810 million of Capital Injection (Controlled) Payments to 2016-17 includes:

- \$1.171 million for ACTION – Bus Replacement Program – Incorrect reprofiling of the 2015-16 program resulted in surplus funds remaining in 2015-16. This project is expected to be completed in May 2017;
- \$267,000 for ACTION – Replace underground storage tanks – Additional contamination tests were requested by the Environmental Protection Authority, delaying the completion of the project. This project was completed in March 2017;
- \$120,000 for ACT Travel Time Information – Federal approvals for the change of scope and delivery phase has delayed the project. This project was completed in April 2017;
- \$1.369 million for Bridge Strengthening on Commercial Routes (2015-16 program) – Additional time was taken to gain the relevant environmental approvals. This project was completed in December 2016;
- \$31,000 for Bridge Strengthening on Commercial Routes (2014-15 program) – delays were experienced in gaining the required environmental approvals. This project was completed in August 2016;
- \$6.318 million for Capital Upgrades Program – the outstanding capital upgrades from 2015-16 requires a rollover due to a number of factors including the timing of invoices falling in 2016-17, supplier delays impacting on the works to be completed and inclement weather delaying projects. All outstanding capital upgrades were completed by December 2016;
- \$2.145 million for Civic to Gungahlin Corridor Improvements – delays in the corridor improvement projects include delays in gaining planning approvals, design approvals, the need to re-tender some packages, and shortages in asphalt. These improvements are expected to be completed in December 2017;
- \$746,000 for Commonwealth Grants – Black Spot Program NP – Poor weather delayed completion of the project. This project was completed in July 2016;
- \$26,000 for Domestic Animal Services Incident Management System – Changes in the scope of the project have caused delays. This project is expected to be completed in May 2017;
- \$2.408 million for Essential Waste Management Infrastructure – Additional requirements to the Development Application were required by the Environmental Protection Authority which led to delays. This project is expected to be completed in April 2017;
- \$6,000 for Garbage and Recycling Bin Replacement Program – Changes to the bin supply contract impacted on the delivery of the program. This project is expected to be completed in June 2017;

- \$200,000 for Local Shopping Centre Upgrades Program – Delays resulted from a change in the design of the streetlights to allow for the use of LED light fittings. This project is expected to be completed in June 2017;
- \$1.140 million for Majura Off Road Shared Path – The project was delayed due to wet weather. This project was financially completed in September 2016;
- \$1.350 million for Mugga 2 Quarry – Remediation – Poor weather impacted on the laying of the asphalt, delaying the project. This project was completed in March 2017;
- \$585,000 for Mugga Lane – Rehabilitation of Old Landfill Cells – The project has been delayed due to shortages in sourcing appropriate top soil. This project is expected to be completed in June 2017;
- \$311,000 for Mugga Lane – Replace asbestos disposal site – The project was delayed due to inclement weather. The project was completed in July 2016;
- \$606,000 for Mugga Lane – Replace damaged septic system – The project has been delayed to incorporate staging of other projects in the vicinity that will impact on access to the front entrance. This project is expected to be completed in May 2017;
- \$34,000 for Town and District Park Upgrades – While the project was physically completed in 2015-16, works are being undertaken to rectify defects identified during the defects liability period. The final payment will not be made until the rectifications are complete;
- \$387,000 for Transport for Canberra – Business system upgrade – The upgrade was delayed to ensure all technical aspects of the project was understood by the vendor. The project is expected to be completed in May 2017;
- \$1.093 million for Transport for Canberra – Majura Parkway – Final works including landscaping were delayed due to inclement weather. The project was completed in August 2016;
- \$13,000 for Urban Renewal Program – Kambah Group Centre – Public domain improvements – Stage 1 – The project was delayed due to the time it took to amend the designs to address concerns raised during the consultation process. The project was completed in September 2016;
- \$38,000 for Urban Renewal Program – Oaks Estate river corridor heritage walk improvements – Stage 1 – the project was delayed due to extended community consultation impacting on the design program and the procurement and engagement of a consultant. The project was completed in December 2016;
- \$350,000 for Urban Renewal Program – Phillip trade service area parking management – the project has been delayed due to extended community consultation. The project is expected to be completed in April 2017;

- \$52,000 for Urban Renewal Program – Playground repairs – the program has been delayed due to weather impacting on the ability to finalise the condition audit of the playgrounds. The program was completed in September 2016;
- \$12,000 for Urban Renewal Program Tuggeranong – Anketell Street (north) upgrade – Stage 1 – the timing of the invoices resulted in the payment falling in July. This project is expected to be completed in April 2017;
- \$55,000 for Urban Renewal Program – Tuggeranong Valley and Kaleen age friendly facilities – the need to retender the project in order to meet the available budget delayed the start of the program. This project is expected to be completed in May 2017;
- \$34,000 for Urban Renewal Program – Weston Group Centre – Brierly Street and Trenerry Square upgrades – Additional consultation was required which led to delays in the upgrades. This project is expected to be completed in May 2017;
- \$193,000 for Urban Renewal Program – Woden – Canberra Hospital Connections – Poor weather delayed the completion of the project. This project was completed in July 2016; and
- \$228,000 for Urban Renewal Program – Acton – Sullivans Creek cycle path upgrades – The scheduling of the construction program was moved to coincide with the school holidays to minimise interruptions to the community. The project was completed in April 2017.

Less: Projects that were able to be accelerated in 2015-16:

- -\$6,000 for the Enhancement of Library Collections.
- -\$89,000 for Shopping Centre Upgrade Program – Red Hill and Lyons.
- -\$354,000 for Transport for Canberra – Real Time Passenger Information System.
- -\$1,000 for Urban Renewal Program – Erindale Group Centre – Gartside Street (south) development – Stage 1.
- -\$28,000 for West Belconnen Resource Management Centre Rehabilitation of Landfill Cells.

INSTRUMENT

**ROLLOVER OF UNDISBURSED APPROPRIATION UNDER SECTION 16B OF THE
FINANCIAL MANAGEMENT ACT 1996**

Appropriation authorised to be rolled over from 2015-16 to 2016-17:

Agency	Description	Appropriation Type	Rollover Amount \$'000
Transport Canberra and City Services Directorate	Better Roads for Gungahlin – Horse Park Drive Duplication	<i>Controlled Recurrent Payments</i>	162
	Commonwealth Grants – Centenary of Canberra – Constitution Avenue Upgrade NP		977
	Improved Waste Resource Recovery		473
	Urban Renewal Program – Kingston Group Centre – Pedestrian and cycling accessibility improvements – Stage 1		54
	Urban Renewal Program – Molonglo to the City cycle highway		75
	Urban Renewal Program – Woden Town Centre cycle and pedestrian network improvements		92
Sub-total			1,833

Transport Canberra and City Services Directorate	ACTION – Bus Replacement Program	<i>Capital Injection (Controlled)</i>	1,171
	ACTION – Replace underground storage tanks		267
	ACT Travel Time Information		120
	Bridge Strengthening on Commercial Routes (2015-16 program)		1,369
	Bridge Strengthening on Commercial Routes (2014-15 program)		31
	Capital Upgrades Program		6,318
	Civic to Gungahlin Corridor Improvements		2,145
	Commonwealth Grants – Black Spot Program NP		746
	Domestic Animal Services Incident Management System		26
	Essential Waste Management Infrastructure		2,408
	Garbage and Recycling Bin Replacement Program		6

Local Shopping Centre Upgrades Program	200
Majura Off Road Shared Path	1,140
Mugga 2 Quarry – Remediation	1,350
Mugga Lane – Rehabilitation of Old Landfill Cells	585
Mugga Lane – Replace asbestos disposal site	311
Mugga Lane – Replace damaged septic system	606
Town and District Park Upgrades	34
Transport for Canberra – Business system upgrade	387
Transport for Canberra – Majura Parkway	1,093
Urban Renewal Program – Acton – Sullivans Creek cycle path upgrades	228
Urban Renewal Program – Kambah Group Centre – Public domain improvements – Stage 1	13
Urban Renewal Program – Oaks Estate river corridor heritage walk improvements – Stage 1	38
Urban Renewal Program – Phillip trade service area parking management	350
Urban Renewal Program – Playground repairs	52
Urban Renewal Program – Tuggeranong – Anketell Street (north) upgrade – Stage 1	12
Urban Renewal Program – Tuggeranong Valley and Kaleen age friendly facilities	55
Urban Renewal Program – Weston Group Centre – Briery Street and Trenerry Square upgrades	34
Urban Renewal Program – Woden – Canberra Hospital Connections	193
Enhancement of Library Collections	-6
Shopping Centre Upgrade Program – Red Hill and Lyons	-89
Transport for Canberra – Real Time Passenger Information System	-354
Urban Renewal Program – Erindale Group Centre – Gartside Street (south) development – Stage 1	-1
West Belconnen Resource Management Centre Rehabilitation of Landfill Cells	-28
Sub-total Capital Injection (Controlled)	20,810
TOTAL BUDGET IMPACT	22,643

Treasurer *Andrew Tan* 15.17

Signature and Date

2017

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

**VARIATION OF APPROPRIATIONS
UNDER SECTION 17 OF THE
*FINANCIAL MANAGEMENT ACT 1996***

FINANCIAL INSTRUMENT

**Presented by
Ms Yvette Berry MLA
A/g Treasurer**

Section 17 - Statement of Reasons for Variation to Appropriation

This statement outlines the reasons for the variation of appropriations for Commonwealth Grants under Section 17 of the *Financial Management Act 1996* (FMA).

Section 17 of the FMA enables the Treasurer to authorise appropriations funded in whole or in part by the Commonwealth for a nominated purpose to be increased to the level of funding provided by the Commonwealth, either in the financial year in which the additional funds are received or the following financial year.

The Territory has received Commonwealth funding that is greater than originally budgeted for the National Disability Specific Purpose Payment (SPP).

This instrument authorises an increase in Controlled Recurrent Payments of \$59,000 to be disbursed to the Community Services Directorate in the 2016-17 financial year for expenditure in relation to this grant.

INSTRUMENT

**VARIATION OF APPROPRIATIONS UNDER SECTION 17 OF THE
FINANCIAL MANAGEMENT ACT 1996**

Agency	Grant Name	Appropriation Type	Original Estimate ¹ 2016-17 \$'000	Variation \$'000	Revised Estimate 2016-17 \$'000
Community Services Directorate	National Disability SPP	Controlled Recurrent Payments	24,394	59	24,453
TOTAL BUDGET IMPACT					

A/g Treasurer _____
Signature and Date
22/06/17

¹ Original Estimate is the budgeted amount that was expected to be received from the Commonwealth for the Grant.

2017

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

**VARIATION OF APPROPRIATIONS
UNDER SECTION 17 OF THE
*FINANCIAL MANAGEMENT ACT 1996***

FINANCIAL INSTRUMENT

**Presented by
Ms Yvette Berry MLA
A/g Treasurer**

Section 17 - Statement of Reasons for Variation to Appropriation

This statement outlines the reasons for the variation of appropriations for Commonwealth Grants under Section 17 of the *Financial Management Act 1996* (FMA).

Section 17 of the FMA enables the Treasurer to authorise appropriations funded in whole or in part by the Commonwealth for a nominated purpose to be increased to the level of funding provided by the Commonwealth, either in the financial year in which the additional funds are received or the following financial year. It also covers instances where the appropriation variation is impacted by an administrative arrangement change.

The Territory has received Commonwealth funding that is greater than originally budgeted for Students First Funding (government schools).

This instrument authorises an increase in Controlled Recurrent Payments of \$1.015 million to be disbursed to the Education Directorate in the 2016-17 financial year for expenditure in relation to the nominated purpose of this grant.

INSTRUMENT

**VARIATION OF APPROPRIATIONS UNDER SECTION 17 OF THE
FINANCIAL MANAGEMENT ACT 1996**

Agency	Appropriation Unit	Grant Name	Appropriation Type	Original Estimate ¹	Variation	Revised Estimate
Education Directorate	Output Class 1: Public School Education	Students First Funding Government Schools	Controlled recurrent payments	2016-17 \$'000 86,673	1,015	2016-17 \$'000 87,688
TOTAL BUDGET IMPACT				86,673	1,015	87,688

A/g Treasurer _____
Signature and Date 22/04/17

¹ Original Estimate is the budgeted amount that was expected.

2017

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

**VARIATION OF APPROPRIATIONS
UNDER SECTION 17 OF THE
*FINANCIAL MANAGEMENT ACT 1996***

FINANCIAL INSTRUMENT

**Presented by
Mr Andrew Barr MLA
Treasurer**

Section 17 - Statement of Reasons for Variation to Appropriation

This statement outlines the reasons for the variation of appropriations for Commonwealth Grants under Section 17 of the *Financial Management Act 1996* (FMA).

Section 17 of the FMA enables the Treasurer to authorise appropriations funded in whole or in part by the Commonwealth for a nominated purpose to be increased to the level of funding provided by the Commonwealth, either in the financial year in which the additional funds are received or the following financial year. It also covers instances where the appropriation variation is impacted by an administrative arrangement change.


The Territory has received Commonwealth funding that is greater than originally budgeted for Caring for our Environment – Water Quality Improvement – Contributions to the Basin Priority Project.

This instrument authorises an increase in capital injection (controlled) of \$7 million to be disbursed to the Environment, Planning and Sustainable Development Directorate in the 2016-17 financial year for expenditure in relation to the nominated purpose of this grant.

INSTRUMENT

**VARIATION OF APPROPRIATIONS UNDER SECTION 17 OF THE
FINANCIAL MANAGEMENT ACT 1996**

Agency	Appropriation Unit	Grant Name	Appropriation Type	Original Estimate ¹ 2016-17 \$'000	Variation	Revised Estimate 2016-17 \$'000
Environment, Planning and Sustainable Development Directorate	Output Class 2: Environment	Caring for our Environment – Water Quality Improvement – Contributions to the Basin Priority Project	<i>Capital Injection (Controlled)</i>	13,500	7,000	20,500
TOTAL BUDGET IMPACT				13,500	7,000	20,500

Treasurer  13.6.17
Signature and Date

¹ Original Estimate is the budgeted amount that was expected.

2017

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

**VARIATION OF APPROPRIATIONS
UNDER SECTION 17 OF THE
*FINANCIAL MANAGEMENT ACT 1996***

FINANCIAL INSTRUMENT

**Presented by
Ms Yvette Berry MLA
A/g Treasurer**

Section 17 - Statement of Reasons for Variation to Appropriation

This statement outlines the reasons for the variation of appropriations for Commonwealth Grants under Section 17 of the *Financial Management Act 1996* (FMA).

Section 17 of the FMA enables the Treasurer to authorise appropriations funded in whole or in part by the Commonwealth for a nominated purpose to be increased to the level of funding provided by the Commonwealth, either in the financial year in which the additional funds are received or the following financial year.

The Territory has received Commonwealth funding that is greater than originally budgeted for the National Affordable Housing Specific Purpose Payment (SPP).

This instrument authorises an increase in Controlled Recurrent Payments of \$18,000 to be disbursed to Housing ACT in the 2016-17 financial year for expenditure in relation to this grant.

INSTRUMENT

**VARIATION OF APPROPRIATIONS UNDER SECTION 17 OF THE
FINANCIAL MANAGEMENT ACT 1996**

Agency	Grant Name	Appropriation Type	Original Estimate ¹ 2016-17 \$'000	Variation \$'000	Revised Estimate 2016-17 \$'000
Housing ACT	National Affordable Housing SPP	Controlled Recurrent Payments	22,027	18	22,045
TOTAL BUDGET IMPACT					

A/g Treasurer _____
Signature and Date 22/06/17

¹ Original Estimate is the budgeted amount that was expected to be received from the Commonwealth for the Grant.

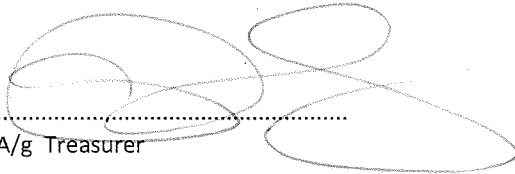
AUSTRALIAN CAPITAL TERRITORY
FINANCIAL MANAGEMENT ACT
SECTION 18

DIRECTION FOR PAYMENT TO BE CHARGED FROM
TREASURER'S ADVANCE - *FINANCIAL MANAGEMENT ACT 1996*

AGENCY RECEIVING TREASURER'S ADVANCE DIRECTION NO: 2016-17/ 12	AMOUNT \$
COMMUNITY SERVICES DIRECTORATE	\$4,500,000
Appropriation Type	Controlled Recurrent Payments

Statement of Reasons

To meet various cost pressures related to the transition to the National Disability Insurance Scheme, emergency support payments for clients with a disability, growth in demand for Out of Home Care and growth in demand in the Child Protection System.


.....
A/g Treasurer


.....
Date

RECONCILIATION OF THE TREASURER'S ADVANCE

Amount of the Treasurer's Advance	\$47,600,900
Payment charged this Direction	\$4,500,000
Expenditure to date	\$33,958,000
Amount of Advance remaining	\$13,642,900

AUSTRALIAN CAPITAL TERRITORY
FINANCIAL MANAGEMENT ACT
SECTION 18

DIRECTION FOR PAYMENT TO BE CHARGED FROM
TREASURER'S ADVANCE - *FINANCIAL MANAGEMENT ACT 1996*

AGENCY RECEIVING TREASURER'S ADVANCE DIRECTION NO: 2016-17/ 6	AMOUNT \$
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COMMUNITY SERVICES DIRECTORATE	\$10,000,000
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Appropriation Type	Controlled Recurrent Payments
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Statement of Reasons

To meet various cost pressures related to the transition to the National Disability Insurance Scheme, emergency support payments for clients with a disability, growth in demand for Out of Home Care and growth in demand in the Child Protection System.


.....
Treasurer

13.6.17
.....
Date

RECONCILIATION OF THE TREASURER'S ADVANCE

Amount of the Treasurer's Advance	\$47,600,900
Payment charged this Direction	\$10,000,000
Expenditure to date	\$12,146,000
Amount of Advance remaining	\$35,454,900

AUSTRALIAN CAPITAL TERRITORY
FINANCIAL MANAGEMENT ACT
SECTION 18

DIRECTION FOR PAYMENT TO BE CHARGED FROM
TREASURER'S ADVANCE - *FINANCIAL MANAGEMENT ACT 1996*

AGENCY RECEIVING TREASURER'S ADVANCE
DIRECTION NO: 2016-17/ 7

AMOUNT
\$

TRANSPORT CANBERRA AND CITY SERVICES

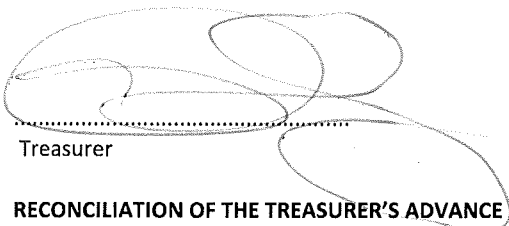
\$6,200,000

Appropriation Type

Controlled Recurrent Payments

Statement of Reasons

To meet various cost pressures related to the Majura Parkway legal settlement, Light Rail Stage 2, the rollout of green bins and various other activities.


.....
Treasurer

22/04/17
.....
Date

RECONCILIATION OF THE TREASURER'S ADVANCE

Amount of the Treasurer's Advance	\$47,600,900
Payment charged this Direction	\$6,200,000
Expenditure to date	\$18,346,000
Amount of Advance remaining	\$29,254,900

AUSTRALIAN CAPITAL TERRITORY
FINANCIAL MANAGEMENT ACT
SECTION 18

DIRECTION FOR PAYMENT TO BE CHARGED FROM
TREASURER'S ADVANCE - FINANCIAL MANAGEMENT ACT 1996

AGENCY RECEIVING TREASURER'S ADVANCE

DIRECTION NO: 2016-17/ 4

\$

ACT EXECUTIVE

\$ 780,000

Appropriation Type

Payments on Behalf of Territory

Statement of Reasons

To provide additional resourcing due to the payment of employee termination and leave payments following the ACT Election in 2016.


.....
Treasurer

22.5.2017
.....
Date

RECONCILIATION OF THE TREASURER'S ADVANCE

Amount of the Treasurer's Advance	\$ 46,234,900
Payment charged this Direction	\$780,000
Amount of Advance remaining	\$45,454,900

AUSTRALIAN CAPITAL TERRITORY
FINANCIAL MANAGEMENT ACT
SECTION 18

DIRECTION FOR PAYMENT TO BE CHARGED FROM
TREASURER'S ADVANCE - FINANCIAL MANAGEMENT ACT 1996

AGENCY RECEIVING TREASURER'S ADVANCE DIRECTION NO: 2016-17/ 4	AMOUNT \$
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JUSTICE AND COMMUNITY SAFETY DIRECTORATE	\$84,000
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Appropriation Type Payments on Behalf of Territory

Statement of Reasons

To provide additional resourcing to ACT Policing to strengthen existing responses to outlaw motorcycle gang activity in the ACT through Taskforce Nemesis.


.....
Treasurer

20-4-17
Date

RECONCILIATION OF THE TREASURER'S ADVANCE

Amount of the Treasurer's Advance	\$47,600,900
Payment charged this Direction	\$84,000
Expenditure to date	\$1,366,000
Amount of Advance remaining	\$46,234,900

2017

THE LEGISLATIVE ASSEMBLY FOR THE
AUSTRALIAN CAPITAL TERRITORY

TREASURER'S ADVANCE UNDER
SECTION 18 OF THE
FINANCIAL MANAGEMENT ACT 1996

FINANCIAL INSTRUMENT

Presented by
Ms Yvette Berry MLA
A/g Treasurer

Section 18—Statement of Reasons for Treasurer's Advance

This statement outlines the reasons for a Treasurer's Advance under Section 18 of the *Financial Management Act 1996* (FMA).

Section 18 of the FMA permits the Treasurer to issue a Treasurer's Advance if there is an immediate requirement for the payment and the payment is not provided for, or is insufficiently provided for by an appropriation.

This instrument is to provide \$7.445 million in Controlled Recurrent Payments appropriation to the Chief Minister Treasury and Economic Development Directorate. This is comprised of several items, which include:

- Accommodation expenses – there were additional costs in relocating staff, such as networking and cabling infrastructure, which were not included in the original budget;
- Activity Based Working – additional ICT leasing costs were incurred as Access Canberra transitioned to mobile ICT devices as part of a move to an Activity Based Working model;
- Australian Rugby Union test match hosting costs – the decision to host a test match was taken after the 2016-17 Budget. Half of the hosting costs are required to be paid in the 2016-17 financial year;
- Bigger and Better Events – Art, Not Apart Festival – the decision to provide support for this event was taken after the 2016-17 Budget;
- Bigger and Better Events – Floriade Fringe – the decision to provide support for this event was taken after the 2016-17 Budget;
- Canberra Business Council (CBC) funding – this is required to provide the CBC with funding to deliver programs focused on trade and export capability development under a Services Agreement. The decision to enter into this agreement was taken after the 2016-17 Budget;
- Canberra Region Cancer Centre Project – legal costs which have arisen due to a contract dispute in relation to this project;
- Defence Industry Advisory Board – required to meet the costs of establishing the new board. The decision to establish the board was taken after the 2016-17 Budget;
- GIO Stadium Lease – required due to additional rental costs incurred from the new leasing arrangement entered into with the Australian Sports Commission. The new rental agreement was entered into after the 2016-17 Budget;
- iConnect – delays in implementing the platform have resulted in the ongoing use of contractors;
- Pool Management Contracts – the procurement of new contracts to manage the Canberra Olympic Pool and the lakeside Leisure Centre were required. These were not known at the time of the 2016-17 Budget;
- Rugby League World Cup – this is required to pay hosting fees for three international matches to be played in Canberra. The decision to host the matches was taken after the 2016-17 Budget;

- Sportsground Irrigation – required to cover sports ground irrigation costs, which will be in excess of what was budgeted, as a result of unusually warm climatic conditions for the year;
- Supporting Arts in the ACT – Additional grant funding – the decision to provide additional grants funding for the arts was taken after the 2016-17 Budget;
- Tigerair Australia – the decision to enter into an agreement with Tigerair Australia was taken after the 2016-17 Budget;
- University of Canberra Fatal Accident Investigation – relates to additional costs due to the need to hire specialists and expert witnesses;
- Venues Canberra operating expenses – required to cover shortfalls in anticipated corporate sales and membership revenue;
- Wellington Week – these costs relate to activities undertaken by the Office for International Engagement which was established after the 2016-17 Budget was handed down; and
- Working with Vulnerable People Scheme – the demand for the Scheme has been significantly higher than the level of funding provided.

AUSTRALIAN CAPITAL TERRITORY
FINANCIAL MANAGEMENT ACT
SECTION 18

DIRECTION FOR PAYMENT TO BE CHARGED FROM
TREASURER'S ADVANCE - *FINANCIAL MANAGEMENT ACT 1996*

AGENCY RECEIVING TREASURER'S ADVANCE DIRECTION NO: 2016-17/ 10	AMOUNT \$
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CHIEF MINISTER, TREASURY AND ECONOMIC DEVELOPMENT DIRECTORATE	\$7,445,000
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Appropriation Type	Controlled Recurrent Payments
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Statement of Reasons

To provide for Controlled Recurrent Payments appropriation to meet cost pressures in the 2016-17 financial year as detailed above.

.....
A/g Treasurer



.....
22/06/17
Date

RECONCILIATION OF THE TREASURER'S ADVANCE

Amount of the Treasurer's Advance	\$47,600,900
Payment charged this Direction	\$7,445,000
Expenditure to date	\$28,241,000
Amount of Advance remaining	\$19,359,900

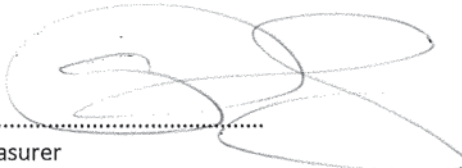
AUSTRALIAN CAPITAL TERRITORY
FINANCIAL MANAGEMENT ACT
SECTION 18

DIRECTION FOR PAYMENT TO BE CHARGED FROM
TREASURER'S ADVANCE - *FINANCIAL MANAGEMENT ACT 1996*

AGENCY RECEIVING TREASURER'S ADVANCE DIRECTION NO: 2016-17/ 11	AMOUNT \$
CHIEF MINISTER, TREASURY AND ECONOMIC DEVELOPMENT DIRECTORATE	\$1,217,000
Appropriation Type	Capital Injection

Statement of Reasons

To provide Capital Injection (Controlled) appropriation to meet cash requirements for annual leave entitlements.

.....

A/g Treasurer

22/06/17
.....
Date

RECONCILIATION OF THE TREASURER'S ADVANCE

Amount of the Treasurer's Advance	\$47,600,900
Payment charged this Direction	\$1,217,000
Expenditure to date	\$29,458,000
Amount of Advance remaining	\$18,142,900

AUSTRALIAN CAPITAL TERRITORY
FINANCIAL MANAGEMENT ACT
SECTION 18

DIRECTION FOR PAYMENT TO BE CHARGED FROM
TREASURER'S ADVANCE - *FINANCIAL MANAGEMENT ACT 1996*

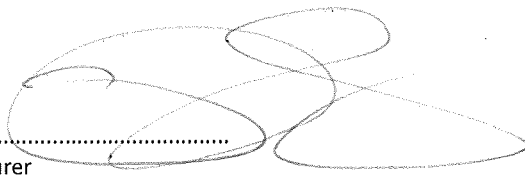
AGENCY RECEIVING TREASURER'S ADVANCE DIRECTION NO: 2016-17/ 8	AMOUNT \$
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ENVIRONMENT, PLANNING AND SUSTAINABLE DEVELOPMENT DIRECTORATE	\$250,000
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Appropriation Type	Controlled Recurrent Payments
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Statement of Reasons

For the Government's contribution to support Canberrans who may be facing hardship as a result of rising electricity prices.

.....
A/g Treasurer 

.....
22/06/17
Date

RECONCILIATION OF THE TREASURER'S ADVANCE

Amount of the Treasurer's Advance	\$47,600,900
Payment charged this Direction	\$250,000
Expenditure to date	\$18,596,000
Amount of Advance remaining	\$29,004,900

AUSTRALIAN CAPITAL TERRITORY
FINANCIAL MANAGEMENT ACT
SECTION 18

DIRECTION FOR PAYMENT TO BE CHARGED FROM
TREASURER'S ADVANCE - FINANCIAL MANAGEMENT ACT 1996

AGENCY RECEIVING TREASURER'S ADVANCE
DIRECTION NO: 2016-17/ 9

AMOUNT
\$

JUSTICE AND COMMUNITY SAFETY DIRECTORATE

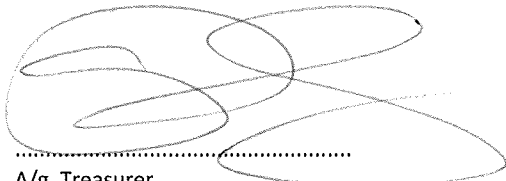
\$2,200,000

Appropriation Type

Payments on Behalf of Territory

Statement of Reasons

To provide Payments on Behalf of the Territory appropriation to meet Territorial legal and compensation payments.



.....
A/g Treasurer

22/06/17
.....
Date

RECONCILIATION OF THE TREASURER'S ADVANCE

Amount of the Treasurer's Advance	\$47,600,900
Payment charged this Direction	\$2,200,000
Expenditure to date	\$20,796,000
Amount of Advance remaining	\$26,804,900

2017

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

**TREASURER' S ADVANCE
UNDER SECTION 18B OF THE
*FINANCIAL MANAGEMENT ACT 1996***

FINANCIAL INSTRUMENT

**Presented by
Mr Andrew Barr MLA
Treasurer**

Section 18B-Statement of Reasons for Reduction in Treasurer's Advance

This statement outlines the reasons for a Reduction in Treasurer's Advance under Section 18B of the *Financial Management Act 1996* (FMA).

Section 18 of the FMA permits the Treasurer to issue a Treasurer's Advance if there is an immediate requirement for the payment and the payment is not provided for, or is insufficiently provided for by an appropriation.

Justice and Community Safety Directorate were provided a Treasurers Advance of \$84,000 in Capital Injection (Territorial) on 5 September 2016. The Justice and Community Safety Directorate have subsequently advised that the assets would be owned by ACT Policing and not the ACT Government and as a result, Controlled Recurrent Payments is the correct appropriation type for this transaction.

This instrument is to reduce \$84,000 in Capital Injection (Territorial) to the Justice and Community Safety Directorate.

AUSTRALIAN CAPITAL TERRITORY
FINANCIAL MANAGEMENT ACT
SECTION 18

DIRECTION FOR PAYMENT TO BE CHARGED FROM
TREASURER'S ADVANCE - FINANCIAL MANAGEMENT ACT 1996

AGENCY RECEIVING TREASURER'S ADVANCE DIRECTION NO: 2016-17/ 3	AMOUNT \$
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JUSTICE AND COMMUNITY SAFETY DIRECTORATE	(\$84,000)
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Appropriation Type	Capital Injection
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Statement of Reasons

To reduce Payments on Behalf of the Territory as the undisbursed amount is no longer required by the Justice and Community Safety Directorate.


.....
Treasurer

20-9-17
Date

RECONCILIATION OF THE TREASURER'S ADVANCE

Amount of the Treasurer's Advance	\$47,600,900
Payment charged this Direction	(\$84,000)
Expenditure to date	\$1,282,000
Amount of Advance remaining	\$46,318,900

2017

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

**NEW APPROPRIATIONS
UNDER SECTION 19B OF THE
*FINANCIAL MANAGEMENT ACT 1996***

FINANCIAL INSTRUMENT

**Presented by
Mr Andrew Barr MLA
Treasurer**

Section 19B - Statement of Reasons for New Appropriations

This statement outlines the reasons for the authorisation of expenditure for new Commonwealth Grants under Section 19B of the *Financial Management Act 1996* (FMA).

Section 19B of the FMA allows the Treasurer to authorise additional funds to be disbursed either in the financial year in which the additional funds are received or the following financial year where:

- funds have been provided to the Territory by the Commonwealth under an agreement that specified how the funds may be applied; and
- no appropriation has been made in relation to these funds in the current financial year.

The Territory has received \$341,000 in new grant funding for the Family Advocacy and Support Services National Partnership.

This instrument authorises an increase in Controlled Recurrent Payments appropriation of \$341,000 to be disbursed to Legal Aid Commission (ACT) in the 2016-17 financial year for expenditure in relation to this grant.

INSTRUMENT

NEW APPROPRIATIONS UNDER SECTION 19B OF THE FINANCIAL MANAGEMENT ACT 1996

Agency	Grant Name	Appropriation Type	Grant Amount 2016-17 \$'000
Legal Aid Commission (ACT)	Family Advocacy and Support Services National Partnership	Controlled Recurrent Payments	341
TOTAL BUDGET IMPACT			341

Treasurer *Andrew Chan* 20-01-17
Signature and Date