

AUSTRALIAN FEDERAL POLICE

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The strategic direction statement for AFP can be found in the 2017–18 PB Statements. There has been no change to AFP's strategic direction as a result of Additional Estimates.

1.2 ENTITY RESOURCE STATEMENT

The entity resource statement details the resourcing for AFP at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2017–18 Budget year, including variations through Appropriation Bills No. 3 and No. 4, special appropriations and special accounts.

Table 1.1: Entity resource statement—additional estimates for 2017–18 as at Additional Estimates February 2018

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2016-17</i>	<i>2017-18</i>	<i>2017-18</i>	<i>2017-18</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Departmental				
Annual appropriations—ordinary annual services				
Prior year appropriations available (a)	200,279	201,927	(1,648)	200,279
Departmental appropriation (b)	1,021,343	1,017,013	12,318	1,029,331
s 74 retained revenue receipts (c)	275,751	256,272	22,884	279,156
Departmental capital budget (d)	29,572	74,514	(16,409)	58,105
Annual appropriations—other services—non-operating				
Prior year appropriations available (a)	69,961	46,494	23,467	69,961
Equity injection (e)	89,649	57,546	17,777	75,323
Total departmental annual appropriations	1,686,555	1,653,766	58,389	1,712,155
Special accounts (f)				
Opening balance	7,936	7,936	2,876	10,812
Appropriation receipts (g)	1,507	1,490	49	1,539
Non-appropriation receipts	12,810	8,306	539	8,845
Total special accounts	22,253	17,732	3,463	21,195
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(14,317)</i>	<i>(9,796)</i>	<i>(587)</i>	<i>(10,383)</i>
Total departmental resourcing	1,694,491	1,661,702	61,265	1,722,967
Administered				
Annual appropriations—ordinary annual				
Outcome 1	11,744	16,077	—	16,077
Total administered annual appropriations	11,744	16,077	—	16,077
Total administered special appropriations (h)	—	—	100	—
Total administered resourcing	11,744	16,077	100	16,077
Total resourcing for entity (i)	1,706,235	1,677,779	61,365	1,739,044
			Actual 2016-17	2017-18
Average staffing level (number)			6,257	6,223

Prepared on a resourcing (i.e. appropriations available) basis.

Please note:

All figures shown above are GST exclusive—these may not match figures in the cash flow statement.

- (a) Estimated adjusted balance carried forward from previous years to meet existing leave provisions, other liabilities and capital commitments.
- (b) Appropriation Bill (No.1) 2017–18 and *Appropriation Act (No.3) 2017–18*, excluding DCB.
- (c) Estimated retained revenue receipts under section 74 of the PGPA Act.
- (d) DCBs are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) Appropriation Act (No. 2) 2017–2018 and Appropriation Bill (No. 4) 2017–2018.
- (f) Excludes 'special public money' held in accounts such as SOETM. For further information on special accounts see Table 3.1.
- (g) Amounts credited to the special account(s) from AFP's annual and special appropriations.
- (h) Special appropriation provided for the purpose of repayments under section 77 of the PGPA Act.

AFP Additional Estimates Statements

- (i) Total net resourcing comprises prior year and current year appropriations. The following table provides a summary of these two elements:

	<i>Actual available appropriation</i>	Total estimate at Additional Estimates
	<i>2016-17 \$'000</i>	<i>2017-18 \$'000</i>
Total resources provided for in current year	1,435,995	1,468,804
Budget		
Prior year appropriations available (a)	270,240	270,240
Total net resourcing for entity	1,706,235	1,739,044

1.3 ENTITY MEASURES

Table 1.2 summarises new government measures taken since the 2017–18 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2017–18 measures since Budget

	Program	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Expense measures					
Unified Operational Communications	1.1				
Phase 2 (a)					
Departmental expenses		—	—	—	—
Total		—	—	—	—
Total expense measures					
Departmental		—	—	—	—
Total		—	—	—	—
Capital measures					
Unified Operational Communications	1.1				
Phase 2 (a)					
Departmental capital		—	—	—	—
Total		—	—	—	—
Total capital measures					
Departmental		—	—	—	—
Total		—	—	—	—
Decisions taken but not yet announced					
		—	—	—	—

Prepared on a Government Financial Statistics (fiscal) basis

- (a) Funding of \$6.477 million will be provided for 3 years from 2017–18 for departmental expenses and \$37.551 million will be provided over 3 years for capital expenses. This will be offset from within existing resources.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

Table 1.3 shows changes to the resourcing for AFP at Additional Estimates, by outcome. The table details the additional estimates resulting from new measures and other variations since the 2017–18 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2017–18 Budget

	Program impacted	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Outcome 1					
Administered					
Special appropriations					
Changes in Parameters					
Net increase—expense	1.1, 1.2	—	7	6	13
Other variations					
s 77 appropriation		100	—	—	—
Net impact on appropriations for Outcome 1 (administered)		100	7	6	13
Outcome 1					
Departmental					
Annual appropriations					
Measures					
Unified Operational Communications Phase 2 (a)—expense	1.1	—	—	—	—
Unified Operational Communications Phase 2 (a)—capital	1.1	—	—	—	—
Changes in parameters					
Net increase—expense	1.1, 1.2	11,042	13,659	13,577	14,415
Net increase—capital	1.1, 1.2	—	1,108	81	175
Other variations					
Commonwealth Redress Scheme for Survivors of Institutional Child Sexual Abuse—expense	1.1	—	(174)	(174)	(174)
Transfer of Dignitary Protection function from AGD to AFP	1.1	336	336	336	336
Living Away from Home Allowance funding agreement	1.1	940	—	—	—
Net impact on appropriations for Outcome 1 (departmental)		12,318	14,929	13,820	14,752
Total net impact on appropriations for Outcome 1		12,418	14,936	13,826	14,765

(a) Funding of \$6.477 million will be provided for 3 years from 2017–18 for departmental expenses and \$37.551 million will be provided over 3 years for capital expenses. This will be offset from within existing resources.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for AFP through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2017–18

	2016-17 <i>Available</i> \$'000	2017-18 Budget \$'000	2017-18 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1					
Reduced criminal and security threats to Australia's collective economic and societal interests through co-operative policing services	12,116	16,077	16,077	–	–
Total administered	12,116	16,077	16,077	–	–
Departmental programs					
Outcome 1					
Reduced criminal and security threats to Australia's collective economic and societal interests through co-operative policing services (a)	1,057,346	1,091,527	1,091,527	–	–
Total departmental	1,057,346	1,091,527	1,091,527	–	–
Total administered and departmental	1,069,462	1,107,604	1,107,604	–	–

(a) Departmental appropriation was utilised to offset funding received for the measure *Unified Operational Communications Phase 2*. The amount of this offset exceeded new funding received for measures and variations listed in Table 1.2 and Table 1.3.

Table 1.5: Appropriation Bill (No. 4) 2017–18

	2016-17 <i>Available</i> \$'000	2017-18 Budget \$'000	2017-18 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	89,649	57,546	75,323	17,777	–
Total non-operating	89,649	57,546	75,323	17,777	–

Section 2: Revisions to outcomes and planned performance

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Reduced criminal and security threats to Australia's collective economic and societal interests through co-operative policing services.

Linked programs

AFP works collaboratively with other law enforcement, border and national security agencies including across the Home Affairs portfolio in addressing criminal and security threats through a number of mechanisms, including joint taskforces, joint operations, information and intelligence sharing, international development assistance and policy development.

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1 Budgeted expenses for Outcome 1

	2016-17 Actual expenses \$'000	2017-18 Revised estimated expenses \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
Program 1.1: Federal Policing and National Security					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	2,212	1,977	970	980	987
Special appropriations					
<i>Special appropriation s 77</i>	562	100	—	—	—
Administered total	2,774	2,077	970	980	987
Departmental expenses					
Departmental appropriation (a)	789,376	845,695	867,859	840,999	814,745
s 74 retained revenue receipts (a)	93,057	105,410	95,014	84,638	84,562
Special accounts					
Services for other entities and trust moneys	11,441	10,383	11,325	11,427	11,532
Expenses not requiring appropriation in the Budget year (b)	84,096	98,831	109,051	118,030	123,580
Departmental total	977,970	1,060,319	1,083,249	1,055,094	1,034,419
Total expenses for program 1.1	980,744	1,062,396	1,084,219	1,056,074	1,035,406
Program 1.2: International Police Assistance					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	9,531	14,100	6,530	4,863	5,697
Administered total	9,531	14,100	6,530	4,863	5,697
Departmental expenses					
Departmental appropriation	231,967	183,636	161,609	154,719	155,708
s 74 retained revenue receipts (a)	9,390	11,060	6,204	5,958	5,621
Expenses not requiring appropriation in the Budget year (b)	4,791	3,345	1,997	945	707
Departmental total	246,148	198,041	169,810	161,622	162,036
Total expenses for program 1.2	255,679	212,141	176,340	166,485	167,733

Table 2.1 Budgeted expenses for Outcome 1 (continued)

	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Revised	Forward	Forward	Forward
	expenses	estimated	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	11,743	16,077	7,500	5,843	6,684
Special appropriations	562	100	–	–	–
Administered total	12,305	16,177	7,500	5,843	6,684
Departmental expenses					
Departmental appropriations	1,021,343	1,029,331	1,029,468	995,718	970,453
Section 74 retained revenue receipts (a)	102,447	116,470	101,218	90,596	90,183
Special accounts	11,441	10,383	11,325	11,427	11,532
Expenses not requiring appropriation in the Budget year (b)	88,887	102,176	111,048	118,975	124,287
Departmental total	1,224,118	1,258,360	1,253,059	1,216,716	1,196,455
Total expenses for Outcome 1	1,236,423	1,274,537	1,260,559	1,222,559	1,203,139
Average staffing level (number)					
	5,306	5,261			

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and resources received free of charge.

Performance criteria for Outcome 1

There are no changes to AFP's performance information as reported in the 2017–18 PB Statements.

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 2

Outcome 2: A safe and secure environment through policing activities on behalf of the Australian Capital Territory Government.

Budgeted expenses for Outcome 2

This table shows how much AFP intends to spend (on an accrual basis) on achieving the outcome, broken down by program and by Departmental funding sources.

Table 2.2 Budgeted expenses for Outcome 2

	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Revised	Forward	Forward	Forward
	expenses	estimated	estimate	estimate	estimate
		expenses			
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 2.1: ACT Community Policing					
Departmental expenses					
s 74 retained revenue receipts (a)	153,745	159,628	162,085	163,021	162,457
Expenses not requiring appropriation in the Budget year (b)	8,493	8,368	8,525	8,466	8,466
Departmental total	162,238	167,996	170,610	171,487	170,923
Total expenses for Outcome 2	162,238	167,996	170,610	171,487	170,923

	2016-17	2017-18
Average staffing level (number)	951	962

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
 (b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and resources received free of charge.

Performance criteria for Outcome 2

There are no changes to AFP's performance information as reported in the 2017-18 PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by AFP.

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance	Receipts	Payments	Adjustments	Closing balance
		\$'000	\$'000	\$'000	\$'000	\$'000
Services for other entities and trust moneys— <i>Public Governance, Performance and Accountability Act</i> 2013 s 78 Determination 2011/03 (D)	1					
2017–18		10,812	10,383	10,383	–	10,812
2016–17		7,936	14,317	11,441	–	10,812
Total special accounts						
2017-18 Budget estimate		10,812	10,383	10,383	–	10,812
Total special accounts						
2016–17 actual		7,936	14,317	11,441	–	10,812

(D) = Departmental

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

Changes to the departmental and administered budgeted financial statements since the 2017-18 PB Statements include actual financial results for 2016-17 movements of funds and indexation updates.

Departmental

Income Statement

AFP's 2017-18 departmental appropriations have increased by \$12.318 million from the estimates in the 2017-18 PB Statements to \$1,029.331 million largely relating to parameter adjustments.

Own-sourced income has also increased in 2017-18 by \$22.884 million to \$279.156 million. The increases are largely the result of retaining AFP's criminal history checking service and an increase in funding for ACT Policing.

Capital Budget Statement

Since the estimates in the 2017-18 PB Statements AFP has received \$17.777 million in equity injections. This largely relates to the provision of funding under the measure *Unified Operational Communications – Phase 2* of \$37.551 million over the current and forward estimates. This equity injection has been fully offset from within AFP's DCB.

Administered

Total estimates expenses administered on behalf of the government for 2017-18 are \$16.117 million, an increase of \$0.100 million from the 2017-18 PB Statements. This increase is due to the provision of a special appropriation under section 77 of the PGPA Act.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2016-17 Actual	2017-18 Revised budget	2018-19 Forward estimate	2019-20 Forward estimate	2020-21 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	848,587	857,783	869,315	860,819	830,018
Suppliers	443,457	449,996	429,011	394,071	398,630
Grants	2,093	—	—	—	—
Depreciation and amortisation	88,780	104,989	114,018	121,886	127,198
Finance costs	391	—	—	—	—
Write-down and impairment of assets	3,048	—	—	—	—
Total expenses	1,386,356	1,412,768	1,412,344	1,376,776	1,355,846
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	271,954	277,168	263,728	253,888	252,812
Other revenue	3,797	1,988	2,790	2,885	2,984
Total own-source revenue	275,751	279,156	266,518	256,773	255,796
Gains					
Sale of assets	219	—	—	—	—
Other gains	7,000	5,555	5,555	5,555	5,555
Total gains	7,219	5,555	5,555	5,555	5,555
Total own-source income	282,970	284,711	272,073	262,328	261,351
Net cost of/(contribution by) services	(1,103,386)	(1,128,057)	(1,140,271)	(1,114,448)	(1,094,495)
Revenue from government	1,021,343	1,029,331	1,029,468	995,718	970,453
Surplus/(deficit) attributable to the Australian Government	(82,043)	(98,726)	(110,803)	(118,730)	(124,042)
Total comprehensive income/(loss) attributable to the Australian Government	(82,043)	(98,726)	(110,803)	(118,730)	(124,042)
Total comprehensive income/(loss) excluding depreciation/amortisation expenses not funded through revenue appropriations	6,738	6,263	3,215	3,156	3,156
less depreciation/amortisation expenses not funded through revenue appropriations (a)	88,781	104,989	114,018	121,886	127,198
Total comprehensive income/(loss) - as per the statement of comprehensive income	(82,043)	(98,726)	(110,803)	(118,730)	(124,042)

(a) From 2010–11, the government introduced net cash appropriation arrangements where Appropriation Act No. 1 or Bill No. 3 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Appropriation Act No. 1 or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.6 Departmental capital budget statement.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Revised budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	17,702	8,701	8,701	8,701	8,701
Trade and other receivables	303,125	269,878	247,064	240,370	225,639
Other financial assets	5,071	5,070	5,070	5,070	5,070
Total financial assets	325,898	283,649	260,835	254,141	239,410
Non-financial assets					
Land and buildings	349,387	374,585	397,548	379,979	344,786
Property, plant and equipment	138,433	143,325	148,423	151,295	142,202
Investment property					
Intangibles	38,409	76,620	82,423	67,654	70,697
Inventories	5,652	5,653	5,653	5,653	5,653
Tax assets					
Other non-financial assets	23,011	23,645	24,297	24,968	25,660
Total non-financial assets	554,892	623,828	658,344	629,549	588,998
Assets held for sale	—	—	—	—	—
Total assets	880,790	907,477	919,179	883,690	828,408
LIABILITIES					
Payables					
Suppliers	85,059	74,071	70,847	68,822	64,712
Other payables	20,645	20,009	18,591	17,009	17,079
Total payables	105,704	94,080	89,438	85,831	81,791
Provisions					
Employee provisions	289,001	292,161	296,089	293,195	282,704
Other provisions	31,648	32,099	32,563	33,041	33,533
Total provisions	320,649	324,260	328,652	326,236	316,237
Total liabilities	426,353	418,340	418,090	412,067	398,028
Net assets	454,437	489,137	501,089	471,623	430,380
EQUITY (a)					
Parent entity interest					
Contributed equity	1,055,504	1,188,932	1,311,687	1,400,951	1,483,750
Reserves	123,754	123,754	123,754	123,754	123,754
Retained surplus/ (accumulated deficit)	(724,823)	(823,549)	(934,352)	(1,053,082)	(1,177,124)
Total parent entity interest	454,435	489,137	501,089	471,623	430,380
Total Equity	454,435	489,137	501,089	471,623	430,380

(a) Equity is the residual interest in assets after the deduction of liabilities

Table 3.4: Departmental statement of changes in equity—summary of movement (budget year 2017–18)

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2017				
Balance carried forward from previous period	(724,823)	123,754	1,055,504	454,435
Adjustment for changes in accounting policies	—	—	—	—
Adjusted opening balance	(724,823)	123,754	1,055,504	454,435
Comprehensive income				
Surplus/(deficit) for the period	(98,726)	—	—	(98,726)
Total comprehensive income	(98,726)	—	—	(98,726)
of which:				
Attributable to the Australian Government	(98,726)	—	—	(98,726)
Transactions with owners				
Contributions by owners				
Equity injection—appropriation	—	—	75,323	75,323
Departmental capital budget	—	—	58,105	58,105
Sub-total transactions with owners	—	—	133,428	133,428
Estimated closing balance as at 30 June 2018	(823,549)	123,754	1,188,932	489,137
Closing balance attributable to the Australian Government	(823,549)	123,754	1,188,932	489,137

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2016-17 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	1,285,508	1,272,969	1,276,367	1,249,682	1,232,269
Sale of goods and rendering of services	269,366	279,092	264,776	254,663	255,894
Net GST received	33,841	35,063	33,264	31,994	32,148
Other	–	271	271	271	271
Total cash received	1,588,715	1,587,395	1,574,678	1,536,610	1,520,582
Cash used					
Employees	851,406	855,109	865,232	863,357	840,678
Suppliers	461,555	455,661	426,868	390,734	397,385
s 74 retained revenue receipts transferred to official public account	275,958	279,363	279,363	279,363	279,363
Other	2,093	–	–	–	–
Total cash used	1,591,012	1,590,133	1,571,463	1,533,454	1,517,426
Net cash from/(used by) operating activities	(2,297)	(2,738)	3,215	3,156	3,156
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	264	–	–	–	–
Total cash received	264	–	–	–	–
Cash used					
Purchase of property, plant, equipment and intangibles	89,903	173,290	147,882	92,420	85,955
Total cash used	89,903	173,290	147,882	92,420	85,955
Net cash from/(used by) investing activities	(89,639)	(173,290)	(147,882)	(92,420)	(85,955)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	86,020	167,027	144,667	89,264	82,799
Total cash received	86,020	167,027	144,667	89,264	82,799
Net cash from/(used by) financing activities	86,020	167,027	144,667	89,264	82,799
Net increase/(decrease) in cash held	(5,916)	(9,001)	–	–	–
Cash and cash equivalents at the beginning of the reporting period	23,618	17,702	8,701	8,701	8,701
Cash and cash equivalents at the end of the reporting period	17,702	8,701	8,701	8,701	8,701

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget— Act No. 1 and Bill 3 (DCB)	29,572	58,105	58,623	78,748	82,765
Equity injections— Act No. 2 and Bill 4	89,649	75,323	64,132	10,516	34
Total new capital appropriations	119,221	133,428	122,755	89,264	82,799
Provided for:					
Purchase of non-financial assets	119,221	133,428	122,755	89,264	82,799
Total Items	119,221	133,428	122,755	89,264	82,799
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	56,448	108,922	86,044	10,516	34
Funded by capital appropriation— DCB (b)	29,572	58,105	58,623	78,748	82,765
Funded internally from departmental resources (c)	3,883	6,263	3,215	3,156	3,156
TOTAL PURCHASES	89,903	173,290	147,882	92,420	85,955
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	89,903	173,290	147,882	92,420	85,955
TOTAL ACQUISITIONS	89,903	173,290	147,882	92,420	85,955

Prepared on Australian Accounting Standards basis.

- (a) Includes both current and prior year Act 2 and Bills 4 and 6 appropriations and special capital appropriations.
- (b) Does not include annual finance lease costs. Includes purchases from current and previous years' DCBs.
- (c) Includes current and previous years' section 74 retained revenue receipts and proceeds from the sale of assets.

Table 3.7: Statement of asset movements (2017–18 budget year)

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2017					
Gross book value	2,400	346,987	138,433	111,110	598,930
Accumulated depreciation/amortisation and impairment	–	–	–	(72,701)	(72,701)
Opening net book balance	2,400	346,987	138,433	38,409	526,229
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase—appropriation equity (a)	–	38,639	31,136	39,147	108,922
By purchase—appropriation ordinary annual services (b)	–	20,086	29,134	15,148	64,368
Total additions	–	58,725	60,270	54,295	173,290
Other movements					
Depreciation/amortisation expense	–	(33,527)	(55,378)	(16,084)	(104,989)
Disposals (c)	–	–	–	–	–
Total other movements	–	(33,527)	(55,378)	(16,084)	(104,989)
As at 30 June 2018					
Gross book value	2,400	405,712	198,703	165,405	772,220
Accumulated depreciation/amortisation and impairment	–	(33,527)	(55,378)	(88,785)	(177,690)
Closing net book balance	2,400	372,185	143,325	76,620	594,530

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injections or administered assets and liabilities appropriations provided through *Appropriation Act (No. 2) 2017–2018* and Bill (No. 4) 2017–2018, including collection development acquisition budgets (CDABs).
- (b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Act (No. 1) 2017–2018 and Bill (No. 3) 2017–2018 for depreciation/amortisation expenses, DCBs or other operational expenses.
- (c) Net Proceeds may be returned to the official public account.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)

	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	11,734	16,177	7,500	5,843	6,684
Write-down and impairment of assets	10	—	—	—	—
Total expenses administered on behalf of government	11,744	16,177	7,500	5,843	6,684
LESS:					
Non-taxation revenue					
Other revenue	574	—	—	—	—
Total non-taxation revenue	574	—	—	—	—
Total own-source revenue administered on behalf of government	574	—	—	—	—
Total own-source income administered on behalf of government	574	—	—	—	—
Net cost of/(contribution by) services	11,170	16,177	7,500	5,843	6,684
Surplus/(deficit) before income tax	(11,170)	(16,177)	(7,500)	(5,843)	(6,684)
Income tax expense	—	—	—	—	—
Surplus/(deficit) after income tax	(11,170)	(16,177)	(7,500)	(5,843)	(6,684)
Total comprehensive income (loss) attributable to the Australian Government	(11,170)	(16,177)	(7,500)	(5,843)	(6,684)

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

	2016-17 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forw ard estimate \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	113	113	113	113	113
Total financial assets	113	113	113	113	113
Total assets administered on behalf of government	113	113	113	113	113
LIABILITIES					
Payables					
Suppliers	1,099	573	463	463	463
Total payables	1,099	573	463	463	463
Net assets/(liabilities)	(986)	(460)	(350)	(350)	(350)

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2016-17 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	—	—	—	—	—
Net GST received	20	—	—	—	—
Other	552	—	—	—	—
Total cash received	572	—	—	—	—
Cash used					
Suppliers	11,886	16,704	7,610	5,843	6,684
Total cash used	11,886	16,704	7,610	5,843	6,684
Net cash from/(used by) operating activities	(11,314)	(16,704)	(7,610)	(5,843)	(6,684)
Net increase/(decrease) in cash held	(11,314)	(16,704)	(7,610)	(5,843)	(6,684)
Cash and cash equivalents at beginning of reporting period	4	—	—	—	—
Cash from Official Public Account for:					
- Appropriations	13,346	16,704	7,610	5,843	6,684
Total cash from Official Public Account	13,350	16,704	7,610	5,843	6,684
Cash to Official Public Account for:					
- Appropriations	2,036	—	—	—	—
Total cash to Official Public Account	2,036	—	—	—	—
Cash and cash equivalents at end of reporting period	—	—	—	—	—

Prepared on Australian Accounting Standards basis.