

**AUSTRALIAN CRIMINAL
INTELLIGENCE COMMISSION**

**ENTITY RESOURCES AND PLANNED
PERFORMANCE**

AUSTRALIAN CRIMINAL INTELLIGENCE COMMISSION

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AUSTRALIAN CRIMINAL INTELLIGENCE COMMISSION

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Australian Criminal Intelligence Commission (ACIC) is Australia's national criminal intelligence agency. The strategic priorities for the ACIC are driven by the evolving criminal environment and its ability to make Australia safer through improved national ability to discover, understand and respond to current and emerging crime threats and criminal justice issues. To do this, the ACIC:

- conducts special intelligence operations and investigations to reduce serious and organised crime threats to Australia;
- builds the national picture of crime with Commonwealth and state and territory partners; and
- connects police and law enforcement to essential criminal intelligence, policing knowledge and information through collaborative national information systems and services.

The ACIC seeks to position and cement the agency into the future as a 'Centre of Excellence' for criminal intelligence. The ACIC provides leadership and accredited professional development of national criminal intelligence capability and tradecraft.

The unique legislative mandate of the ACIC makes it a conduit between the Commonwealth and the states and territories. The intelligence and operational arms of the agency are equally as important as the national policing systems and services it provides, which are critical to its partners.

The ACIC strives to be the 'partner of choice' for all facets of criminal intelligence practice. As the custodian of national criminal information and intelligence, the ACIC ensures that it is securely managed and its utility for all stakeholders is maximised.

The ACIC's vision is to create a safer Australia that is better connected, informed and capable of responding to crime and criminal justice issues. The ACIC achieves this by producing intelligence products, advice and recommendations that enhance national understanding of the criminal environment and inform collaborative responses – both immediate and longer-term, including hardening the environment against such crime. The ACIC's intelligence collection and assessment capabilities are an essential component of this vision.

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The ACIC will continue to build its capability to work with its partners, both internationally and domestically, to target and disrupt significant transnational targets, including their Australian operations. Identifying and assessing those targets that represent the highest threat is an important component, as is the development of intelligence-led strategies to ensure an effective coordinated response.

The Australian Government has provided funding for the ACIC to deliver several policy initiatives to reduce crime, including:

- continuing to work to establish an objective evidence base on illicit and licit drug use as part of the National Wastewater Drug Monitoring Program;
- investigating the diversion of opioids from Australia's medical and health sector to the illicit drug market; and
- hosting the Australian Gangs Intelligence Coordination Centre.

The ACIC will continue to strengthen the value of accurate and timely background information to inform decision-making and improve community safety and pursue legislative change to enable us to meet contemporary requirements.

1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, while the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: ACIC resource statement—Budget estimates for 2019–20 as at Budget April 2019

	<i>2018–19 (a)</i> <i>Estimated</i> <i>actual</i> <i>\$'000</i>	2019–20 Estimate \$'000
Departmental		
Annual appropriations—ordinary annual services (b)		
Prior year appropriations available	58,099	59,066
Departmental appropriation (c)	99,970	104,777
s74 external revenue (d)	26,930	18,386
Departmental capital budget (e)	2,627	2,625
Annual appropriations—other services—non-operating (f)		
Prior year appropriations available	318	870
Equity injection	9,576	23,636
Total departmental annual appropriations	197,520	209,360
Special accounts (g)		
Opening balance	121,529	123,129
Appropriation receipts (h)	20,077	31,465
Non-appropriation receipts	108,879	107,150
Total special accounts	250,485	261,744
<i>Less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>20,077</i>	<i>32,335</i>
Total departmental resourcing	427,928	438,769
Total resourcing for ACIC	427,928	438,769
	<i>2018–19</i>	<i>2019–20</i>
Average staffing level (number)	741	849

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

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

- (a) Annual appropriation amounts appearing for 2018–19 do not include the Appropriation Bills (No. 3) and (No. 4) 2018–2019, as they had not been enacted at the time of publication.
- (b) Appropriation Bill (No. 1) 2019–20.
- (c) Excludes departmental capital budget (DCB).
- (d) Estimated external revenue receipts under section 74 of the PGPA Act.
- (e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) Appropriation Bill (No. 2) 2019–20.
- (g) For further information on special accounts, please refer to Budget Paper No. 4—Agency Resourcing. Please also see Table 2.1.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- (h) Amounts credited to the special account(s) from the ACIC's annual appropriations.

1.3 BUDGET MEASURES

Budget measures in Part 1 relating to the ACIC are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: Entity 2019–20 Budget measures
Part 1: Measures announced since the 2018–19 Mid-Year Economic and Fiscal Outlook (MYEFO)**

	Program	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000
Expense measures						
Commonwealth Integrity Commission	1.1					
Administered expenses		–	–	–	–	–
Departmental expenses		–	(75)	–	–	–
Total		–	(75)	–	–	–
Confiscated Assets Account	1.1					
Administered expenses		–	–	–	–	–
Departmental expenses		–	–	–	–	–
Total		–	–	–	–	–
National Public Register of Child Sex Offenders	1.1					
Administered expenses		–	–	–	–	–
Departmental expenses		–	699	1,385	1,462	693
Total		–	699	1,385	1,462	693
Whole-of-Government Drug Strategy (a)	1.1					
Administered expenses		–	–	–	–	–
Departmental expenses		–	2,855	2,874	2,890	2,782
Total		–	2,855	2,874	2,890	2,782
Total expense measures						
Administered		–	–	–	–	–
Departmental		–	3,479	4,259	4,352	3,475
Total		–	3,479	4,259	4,352	3,475
Capital measures						
National Public Register of Child Sex Offenders	1.1					
Administered capital		–	–	–	–	–
Departmental capital		–	–	1,732	1,794	–
Total		–	–	1,732	1,794	–
Total capital measures						
Administered		–	–	–	–	–
Departmental		–	–	1,732	1,794	–
Total		–	–	1,732	1,794	–

Prepared on a Government Finance Statistics (fiscal) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

(a) The lead entity for measure *Whole-of-Government Drug Strategy* is the Department of Home Affairs. The full measure description and package details appear in Budget Paper No. 2 under the Home Affairs portfolio.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs that contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the PB Statements are part of the enhanced Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in PB Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in annual reports – to provide an entity's complete performance story.

The most recent corporate plan for the ACIC can be found at https://www.acic.gov.au/sites/g/files/net3726/f/2018/08/acic_corporate_plan_2018-19_to_2021-22.pdf.

The most recent annual performance statement can be found at https://acic.govcms.gov.au/sites/g/files/net3726/f/acic_2017-18_ar_digital.pdf?v=1539748074.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: To make Australia safer through improved national ability to discover, understand and respond to current and emerging crime threats, including the ability to connect police and law enforcement to essential criminal intelligence, policing knowledge and information through collaborative national information systems and services.

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 2.1.1: Budgeted expenses for Outcome 1

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
Program 1.1: Australian Criminal Intelligence Commission					
Departmental expenses					
Departmental appropriation	99,970	104,777	92,509	92,241	90,832
s74 external revenue (a)	19,183	16,526	14,295	7,853	3,055
Special accounts					
National Policing Information Systems and Services Special Account	94,437	116,343	125,732	115,304	117,506
Expenses not requiring appropriation in the Budget year (b)					
	10,248	11,443	16,901	16,945	16,590
Departmental total	223,838	249,089	249,437	232,343	227,983
Total expenses for program 1.1	223,838	249,089	249,437	232,343	227,983
	2018–19	2019–20			
Average staffing level (number)	741	849			

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, resources received free of charges and audit fees.

Table 2.1.2: Performance criteria for Outcome 1

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2019–20 Budget measures have created new programs or materially changed existing programs.

<p>Outcome 1: To make Australia safer through improved national ability to discover, understand and respond to current and emerging crime threats, including the ability to connect police and law enforcement to essential criminal intelligence, policing knowledge and information through collaborative national information systems and services.</p>	
<p>Program 1.1: Australian Criminal Intelligence Commission</p> <p>The ACIC will improve the national ability to respond to crime affecting Australia through the discovery and understanding of new and emerging crime threats—working with and connecting partners to build the picture of crime impacting Australia. The ACIC will respond to serious and organised crime threats by developing new prevention and disruption strategies that disable or dismantle criminal groups through collaborative enforcement, as well as informing and influencing regulations, policy or legislative responses that make Australia safe from crime threats. The ACIC will contribute to or lead nationally coordinated actions and activities through Board-approved special investigations, special intelligence operations and joint taskforces. The ACIC will provide high-quality national policing knowledge and information systems, and service that support the Australian policing community and will ensure controlled access to appropriate information, including by accredited third parties in relation to criminal history checks.</p>	
<p>Delivery</p>	<p>The ACIC undertakes its functions as set out in its enabling legislation (<i>Australian Crime Commission Act 2002</i>). The ACIC works with multiple partners and stakeholders to achieve its outcome, including state, territory and federal police, Commonwealth Government agencies, international law enforcement and intelligence agencies, research bodies, academia, private sector organisations and the community.</p> <p>The functions that are undertaken include:</p> <ul style="list-style-type: none"> • conducting investigations and intelligence operations into federally relevant criminal activity; • maintaining a national database of criminal information and intelligence; • providing and maintaining national information capabilities and services to support policing and law enforcement; • providing strategic criminal intelligence assessments and advice on national criminal intelligence priorities; and • providing nationally coordinated criminal history checks.

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Performance information		
Year	Performance criteria (a)	Forecast performance
2018–19	Existing ACIC systems and services are accessible, used and reliable.	Tracking well. All high-availability systems met Board-agreed benchmarks. With few exceptions, other key systems statistics including number of users and searches are in-line, or trending above, previous results.
	Through effective collaboration, enable the delivery and implementation of new and enhanced ACIC systems and services that satisfies the needs of stakeholders and users.	Core assessment is contingent on annual stakeholder survey results. The ACIC has made significant progress in delivery of a number of key national systems.
	The ACIC is sharing increasing volume, breadth and formats (mediums, platforms) of criminal intelligence and information, police information, and other relevant information.	Tracking well. The ACIC continues to share products with an increasing number of stakeholders. Dissemination of products is in-line with historical, except for ongoing system issues with ACID Alerts.
	The picture of crime impacting Australia is improving because the ACIC is discovering crime threats, vulnerabilities, patterns, methods and trends previously unknown.	Qualitative results demonstrate discoveries of crime threats, vulnerabilities and methods, particularly through examination outcomes. However, there is a risk of not fully meeting this criterion due to the decline in discovery of previously unknown targets.
	The understanding of the picture of crime impacting Australia is increasingly more comprehensive, integrated and relevant.	In-line with recent years. Statistical results are similar to historical as the ACIC continues to produce comprehensive, relevant and integrated products that increase understanding of the picture of crime impacting Australia.
	The understanding of the picture of crime impacting Australia is increasingly used to influence strategies and responses to crime.	On track. Key strategic assessments include the inaugural National Gangs Report and the Tax Crime Enablers in Australia 2018. Final assessment will also include consideration of annual stakeholder survey results.

Performance information		
Year	Performance criteria (a)	Forecast performance
	The ACIC better informs and influences collaborative efforts to harden the environment against crime.	Tracking well. Submissions to legislative reviews influencing preventative responses include the submission to the Australian Charities and Not for Profits Commission legislation review; and the review on vulnerabilities in junket operations submitted to the Victorian Commission for Gambling and Liquor Regulation.
	The ACIC is conducting collaborative investigations and intelligence operations, and producing intelligence with and for partners that is effective in disrupting, disabling and dismantling serious and organised crime.	In-line to slightly below recent years across the range of quantitative disruption statistics that together inform the results of this measure.
	The ACIC's partners are better informed and enabled to undertake policing and community safeguarding activities through access to national information systems and services.	Core assessment is contingent on annual stakeholder survey results. The survey is conducted at the end of financial year and results included in the annual report. System matches tracking slightly above historical average.

ACIC Budget Statements

Performance information		
Year	Performance criteria (a)	Forecast performance
2019–20	<p>Existing ACIC systems and services are accessible, used and reliable.</p> <p>Through effective collaboration, enable the delivery and implementation of new and enhanced ACIC systems and services that satisfies the needs of stakeholders and users.</p> <p>The ACIC is sharing increasing volume, breadth and formats (mediums, platforms) of criminal intelligence and information, police information, and other relevant information.</p> <p>The picture of crime impacting Australia is improving because the ACIC is discovering crime threats, vulnerabilities, patterns, methods and trends previously unknown.</p> <p>The understanding of the picture of crime impacting Australia is increasingly more comprehensive, integrated and relevant.</p> <p>The understanding of the picture of crime impacting Australia is increasingly used to influence strategies and responses to crime.</p> <p>The ACIC better informs and influences collaborative efforts to harden the environment against crime.</p> <p>The ACIC is conducting collaborative investigations and intelligence operations, and producing intelligence with and for partners that is effective in disrupting, disabling and dismantling serious and organised crime.</p> <p>The ACIC's partners are better informed and enabled to undertake policing and community safeguarding activities through access to national information systems and services.</p>	<p>The ACIC collects qualitative and quantitative performance data. The ACIC monitors and analyses trends in quantitative data against relevant performance criteria, where appropriate, which includes;</p> <ul style="list-style-type: none"> • comparative statistics on information and intelligence systems and services availability, usage and support levels; • demonstrated delivery and implementation of planned systems and services that satisfy stakeholders and users; • comparative statistics on volume and breadth of intelligence shared; • the level and types of the ACIC's activities to discover and understand crime impacting Australia; • the level, types and results of the ACIC's responses to disrupting serious and organised crime; and • annual stakeholder survey results that form an overall assessment against the performance criteria.
2020–21 and beyond	<i>As per 2019–20</i>	<i>As per 2019–20</i>
Purposes	To make Australia safer through improved national ability to discover, understand and respond to current and emerging crime, including the ability to connect police and law enforcement to essential criminal intelligence, policing knowledge and information through collaborative national information systems and services.	

(a) New or modified performance criteria that reflect new or materially changed programs are shown in *italics*.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2019–20 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Differences between entity resourcing and financial statements

There is no material difference between the entity resourcing and financial statements.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental

Income statement

In 2019–20, the estimated appropriation revenue is \$104.8 million. This is an increase of \$4.8 million from the 2018–19 appropriation. The increase is primarily attributed to Government decisions, including the new measures listed in the Table 1.2.

The ACIC's estimated actual operating result is \$23.1 million surplus, excluding unfunded depreciation expense. This result includes \$9.1 million surplus created from revenue received for capital investments.

The budgeted losses in the budget and forward years are a result of the Government's decision to support the development of the National Criminal Intelligence System (NCIS).

Balance sheet

There is a decrease in ACIC's financial assets and an increase in non-financial assets in 2019–20, consistent with the Government's decision to fund the NCIS from the National Police Information Systems and Services Special Account.

Administered

The administered revenue relates to anticipated fees collected through undertaking criminal intelligence checks.

3.2. BUDGETED FINANCIAL STATEMENTS TABLES

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forw ard estimate \$'000	2021–22 Forw ard estimate \$'000	2022–23 Forw ard estimate \$'000
EXPENSES					
Employee benefits	94,397	103,583	100,506	101,933	101,728
Suppliers	108,181	121,350	118,014	98,364	95,178
Depreciation and amortisation (a)	16,490	19,386	26,217	27,276	26,307
Other expenses	4,770	4,770	4,700	4,770	4,770
Total expenses	223,838	249,089	249,437	232,343	227,983
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	136,728	125,536	123,632	119,376	116,710
Other	1,670	1,670	1,670	1,670	1,670
Total own-source revenue	138,398	127,206	125,302	121,046	118,380
Total own-source income	138,398	127,206	125,302	121,046	118,380
Net (cost of)/contribution by services	(85,440)	(121,883)	(124,135)	(111,297)	(109,603)
Revenue from government	99,970	104,777	92,509	92,241	90,832
Surplus/(deficit) attributable to the Australian Government	14,530	(17,106)	(31,626)	(19,056)	(18,771)
Total comprehensive income/(loss) attributable to the Australian Government	14,530	(17,106)	(31,626)	(19,056)	(18,771)

Note: Impact of net cash appropriation arrangements

	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	23,108	(7,333)	(16,395)	(3,781)	(3,851)
Less depreciation/amortisation expenses previously funded through revenue appropriations (a)	8,578	9,773	15,231	15,275	14,920
Total comprehensive income/(loss) —as per the statement of comprehensive income	14,530	(17,106)	(31,626)	(19,056)	(18,771)

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5: Departmental capital budget statement.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	117,969	96,431	65,762	61,905	57,410
Trade and other receivables	71,356	68,925	66,959	64,577	62,081
Total financial assets	189,325	165,356	132,721	126,482	119,491
Non-financial assets					
Land and buildings	24,523	21,352	17,807	14,140	10,739
Property, plant and equipment	17,160	35,365	43,856	39,759	36,400
Intangibles	44,456	60,985	61,002	58,024	53,188
Other non-financial assets	9,408	9,408	9,408	9,408	9,408
Total non-financial assets	95,547	127,110	132,073	121,331	109,735
Total assets	284,872	292,466	264,794	247,813	229,226
LIABILITIES					
Payables					
Suppliers	21,794	22,030	21,861	21,277	20,543
Other payables	17,393	15,561	13,729	11,896	10,103
Total payables	39,187	37,591	35,590	33,173	30,646
Provisions					
Employee provisions	27,159	27,159	27,159	27,159	27,159
Other provisions	10,275	10,310	10,345	10,380	10,411
Total provisions	37,434	37,469	37,504	37,539	37,570
Total liabilities	76,621	75,060	73,094	70,712	68,216
Net assets	208,251	217,406	191,700	177,101	161,010
EQUITY (a)					
Parent entity interest					
Contributed equity	58,680	84,941	90,861	95,318	97,998
Reserves	16,524	16,524	16,524	16,524	16,524
Retained surplus (accumulated deficit)	133,047	115,941	84,315	65,259	46,488
Total parent entity interest	208,251	217,406	191,700	177,101	161,010
Total equity	208,251	217,406	191,700	177,101	161,010

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity—summary of movement
(Budget year 2019–20)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2019				
Balance carried forward from previous period	133,047	16,524	58,680	208,251
Adjusted opening balance	133,047	16,524	58,680	208,251
Comprehensive income				
Surplus/(deficit) for the period	(17,106)	–	–	(17,106)
Total comprehensive income	(17,106)	–	–	(17,106)
Transactions with owners				
Contributions by owners				
Equity injection—appropriation	–	–	23,636	23,636
Departmental capital budget (DCB)	–	–	2,625	2,625
Sub-total transactions with owners	–	–	26,261	26,261
Estimated closing balance as at 30 June 2020	115,941	16,524	84,941	217,406
Closing balance attributable to the Australian Government	115,941	16,524	84,941	217,406

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	98,450	107,208	94,475	94,623	93,328
Sale of goods and rendering of services	135,809	125,536	123,632	119,376	116,710
Total cash received	234,259	232,744	218,107	213,999	210,038
Cash used					
Employees	94,535	103,583	100,506	101,933	101,728
Suppliers	110,315	122,911	119,980	100,746	97,674
Other	3,157	3,100	3,030	3,100	3,100
Total cash used	208,007	229,594	223,516	205,779	202,502
Net cash from/(used by) operating activities	26,252	3,150	(5,409)	8,220	7,536
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	37,725	50,949	31,180	16,534	14,711
Total cash used	37,725	50,949	31,180	16,534	14,711
Net cash from/(used by) investing activities	(37,725)	(50,949)	(31,180)	(16,534)	(14,711)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	12,203	26,261	5,920	4,457	2,680
Total cash received	12,203	26,261	5,920	4,457	2,680
Net cash from/(used by) financing activities	12,203	26,261	5,920	4,457	2,680
Net increase/(decrease) in cash held	730	(21,538)	(30,669)	(3,857)	(4,495)
Cash and cash equivalents at the beginning of the reporting period	117,239	117,969	96,431	65,762	61,905
Cash and cash equivalents at the end of the reporting period	117,969	96,431	65,762	61,905	57,410

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget—Bill 1 (DCB)	2,627	2,625	2,644	2,663	2,680
Equity injections—Bill 2	9,576	23,636	3,276	1,794	–
Total new capital appropriations	12,203	26,261	5,920	4,457	2,680
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	12,203	26,261	5,920	4,457	2,680
Total items	12,203	26,261	5,920	4,457	2,680
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	8,706	24,506	3,276	1,794	–
Funded by capital appropriation— DCB (b)	2,627	2,625	2,644	2,663	2,680
Funded internally from departmental resources (c)	26,392	23,818	25,260	12,077	12,031
TOTAL	37,725	50,949	31,180	16,534	14,711
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	37,725	50,949	31,180	16,534	14,711
Total cash used to acquire assets	37,725	50,949	31,180	16,534	14,711

Prepared on Australian Accounting Standards basis.

- (a) Includes both current Bill 2 and prior 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' departmental capital budgets (DCBs).
- (c) Includes the following sources of funding: Current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB), internally developed assets and s74 external revenue receipts. Excludes asset transferred from other agencies.

Table 3.6: Statement of asset movements (Budget year 2019–20)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2019				
Gross book value	28,066	21,519	107,565	157,150
Accumulated depreciation/ amortisation and impairment	(3,543)	(4,359)	(63,109)	(71,011)
Opening net book balance	24,523	17,160	44,456	86,139
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase— appropriation equity (a)	–	–	24,506	24,506
By purchase—appropriation ordinary annual services (b)	530	2,095	–	2,625
By purchase—other	–	21,267	2,551	23,818
Total additions	530	23,362	27,057	50,949
Other movements				
Depreciation/amortisation expense	(3,701)	(5,157)	(10,528)	(19,386)
Total other movements	(3,701)	(5,157)	(10,528)	(19,386)
As at 30 June 2020				
Gross book value	28,596	44,881	134,622	208,099
Accumulated depreciation/ amortisation and impairment	(7,244)	(9,516)	(73,637)	(90,397)
Closing net book balance	21,352	35,365	60,985	117,702

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2019–20.
- (b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2019–20 for depreciation/amortisation expenses, DCBs or other operational expenses.

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Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
EXPENSES					
Total expenses administered on behalf of government	-	-	-	-	-
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Sale of goods and rendering of services	-	-	7,864	7,864	7,864
Total non-taxation revenue	-	-	7,864	7,864	7,864
Total own-source revenue administered on behalf of government	-	-	7,864	7,864	7,864
Net (cost of)/contribution by services	-	-	(7,864)	(7,864)	(7,864)
Surplus/(deficit) before income tax	-	-	7,864	7,864	7,864
Income tax expense					
Surplus/(deficit) after income tax	-	-	7,864	7,864	7,864
Total comprehensive income/(loss)	-	-	7,864	7,864	7,864

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

The ACIC has no administered assets or liabilities.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	–	–	7,864	7,864	7,864
Total cash received	–	–	7,864	7,864	7,864
Net cash from/(used by) operating activities	–	–	7,864	7,864	7,864
Net increase/(decrease) in cash held	–	–	7,864	7,864	7,864
Cash and cash equivalents at beginning of reporting period	–	–	–	–	–
Cash to Official Public Account for:					
- Transfers to other entities (Finance—whole-of-government)	–	–	(7,864)	(7,864)	(7,864)
Total cash to Official Public Account	–	–	(7,864)	(7,864)	(7,864)
Cash and cash equivalents at end of reporting period	–	–	–	–	–

Prepared on Australian Accounting Standards basis.