

AUSTRALIAN FEDERAL POLICE

ENTITY RESOURCES AND PLANNED PERFORMANCE

AUSTRALIAN FEDERAL POLICE

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AUSTRALIAN FEDERAL POLICE

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Australian Federal Police (AFP) is an independent statutory authority, within the Home Affairs portfolio, whose functions are set out in section 8 of the *Australian Federal Police Act 1979* (AFP Act). These include provision of:

- police services in relation to laws of the Commonwealth, the property of the Commonwealth (including Commonwealth places) and the safeguarding of Commonwealth interests;
- policing in the Australian Capital Territory, the Jervis Bay Territory and Australia's external territories (Christmas Island, Cocos (Keeling) Islands and Norfolk Island);
- protective and custodial services as directed by the Minister;
- police services and police support services to assist or cooperate with an Australian or foreign law enforcement agency, intelligence or security agency, or government regulatory agency; and
- police services and police support services in relation to establishing, developing and monitoring peace, stability and security in foreign countries.

The AFP is also guided by a Ministerial Direction, issued under section 37(2) of the AFP Act. The AFP performs functions under the *Witness Protection Act 1994* and the *Proceeds of Crime Act 2002*. A comprehensive description of the AFP can be found at <https://www.afp.gov.au/about-us>.

Since the formation of the AFP in 1979, the organisation has undergone significant change and now has a broad range of national and international responsibilities. As Australia's national policing agency, the AFP protects Australians and Australia's interests through addressing criminal and national security threats; in essence, policing for a safer Australia.

The AFP continues to evolve to meet growing challenges, but policing and protecting life and property will always be at the core of its business. In 2019–20 and beyond, the AFP is pursuing strategies to prevent, disrupt, detect and investigate crime with a focus on transnational serious and organised crime against the Commonwealth, counter terrorism, countering cyber threats, countering child exploitation, protection of assets, persons and aviation and policing communities. As the principal international representative for Australian policing and law enforcement, the AFP will continue to

lead and coordinate multijurisdictional operational activity through its national, regional and international offices, posts and missions.

In 2019–20, the AFP will continue efforts to create a hostile environment for Outlaw Motorcycle Gangs in Australia and offshore. The AFP will also continue its focus on firearms and firearm parts and target the importation and trafficking of drugs and precursors.

The AFP will also strengthen and enhance its capacity to manage the ongoing threats to National security from Terrorism and Organised Crime.

The AFP prides itself on demonstrating leadership and agility in a dynamic operating environment. The AFP will continue to enhance collaboration with partners across the Home Affairs portfolio. The focus of 2019–20 and beyond is to build a sustainable capability-based policing organisation, underpinned by its values, that can operate in an increasingly complex and challenging future criminal environment. Further information on the AFP's vision for the future can be found at <https://www.afp.gov.au/futures>.

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 and 2' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

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

	2018–19 (a) Estimated actual \$'000	2019–20 Estimate \$'000
Departmental		
Annual appropriations—ordinary annual services (b)		
Prior year appropriations available	212,427	211,534
Departmental appropriation (c)	1,100,490	1,124,769
s74 retained revenue receipts (d)	291,308	286,784
Departmental capital budget (e)	58,597	78,650
Annual appropriations—other services—non-operating (f)		
Prior year appropriations available	47,043	41,793
Equity injection	70,909	51,319
Total departmental annual appropriations	1,780,774	1,794,849
Special accounts (g)		
Opening balance	11,156	11,156
Appropriation receipts (h)	3,535	3,842
Non-appropriation receipts	10,366	10,413
Total special accounts	25,057	25,411
Less departmental appropriations drawn from annual/special appropriations and credited to special accounts	(13,901)	(14,255)
Total departmental resourcing	1,791,930	1,806,005
Administered		
Annual appropriations—ordinary annual services		
Outcome 1	15,958	7,868
Total administered annual appropriations	15,958	7,868
Total administered special appropriations (i)	–	50
Total administered resourcing	15,958	7,918
Total resourcing for AFP (j)	1,807,888	1,813,923
Average staffing level (number)	6,459	6,771

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

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

(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) Excludes trust moneys held in services for other entities and trust moneys and other special accounts. For further information on special accounts, please refer to Budget Paper No. 4—Agency Resourcing. Please also see Table 2.1 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 AFP's annual and special appropriations.

(i) Special appropriation provided for the purpose of repayments under section 77 of the PGPA Act.

Table 1.1: AFP resource statement—Budget estimates for 2019–20 as at Budget April 2019 (continued)

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

	2018–19 <i>Estimated actual</i> \$'000	2019–20 Estimate \$'000
Total resources provided for in current year Budget	1,548,418	1,560,596
Prior year appropriations available	259,470	253,327
Total net resourcing for AFP	1,807,888	1,813,923

1.3 BUDGET MEASURES

Budget measures in Part 1 relating to the AFP 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						
Confiscated Assets Account	1.1					
Departmental expenses		–	–	–	–	–
Total		–	–	–	–	–
Whole-of-Government Drug Strategy	1.1					
Administered expenses						
Departmental expenses		–	30,011	30,501	32,030	31,244
Total		–	30,011	30,501	32,030	31,244
Strengthening Counter Fraud Arrangements	1.1					
Departmental expenses		–	4,586	5,203	–	–
Total		–	4,586	5,203	–	–
National Security Agencies—additional resourcing (a)						
Departmental expenses	1.1		13,373	65,351	162,502	184,103
Total		–	13,373	65,351	162,502	184,103
Countering Foreign Interference						
Departmental expenses	1.1		1,747	1,573	1,609	1,670
Total		–	1,747	1,573	1,609	1,670
Regional Processing Arrangements—Christmas Island	1.1					
Departmental expenses		1,821	–	–	–	–
Total		1,821	–	–	–	–
Total expense measures						
Administered		–	–	–	–	–
Departmental		1,821	49,717	102,628	196,141	217,017
Total		1,821	49,717	102,628	196,141	217,017

Part 1: Measures announced since the 2018–19 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)

	Program	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000
Capital measures						
Whole-of-Government Drug Strategy	1.1					
Departmental capital		–	5,091	1,610	330	80
Total		–	5,091	1,610	330	80
Strengthening Counter Fraud Arrangements	1.1					
Departmental capital		–	94	–	–	–
Total		–	94	–	–	–
National Security Agencies—additional resourcing (a)						
Departmental capital	1.1		9,895	10,055	9,040	10,057
Total		–	9,895	10,055	9,040	10,057
Countering Foreign Interference						
Departmental capital			143	–	–	–
Total		–	143	–	–	–
Regional Processing Arrangements—Christmas Island	1.1					
Departmental capital		1,387	–	–	–	–
Total		1,387	–	–	–	–
Total capital measures						
Departmental		1,387	15,223	11,665	9,370	10,137
Total		1,387	15,223	11,665	9,370	10,137

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 AFP published at PAES 2018–19 the following funding received under this measure after MYEFO 2018–19:

- Expense: \$33.0 million in 2018–19 and \$3.7 million in 2019–20.
- Capital: \$11.8 million in 2019–20.

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 Australian Federal Police can be found at <https://www.afp.gov.au/sites/default/files/PDF/CorporatePlan2018-19.pdf>.

The most recent annual performance statement can be found at <https://www.afp.gov.au/annual-report-2017-18#3>.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

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

Linked programs

Australian Criminal Intelligence Commission Program 1.1: Australian Criminal Intelligence Commission
Australian Financial Security Authority Program 1.1: Personal Insolvency and Trustee Services
Australian Security Intelligence Organisation Program 1.1: Security Intelligence
Australian Taxation Office Program 1.1: Australian Taxation Office
Australian Transaction Reports and Analysis Centre Program 1.1: AUSTRAC
Department of Foreign Affairs and Trade Program 1.1: Foreign Affairs and Trade Operations Program 1.2: Official Development Assistance Program 2.1: Consular Services
Department of Home Affairs Program 1.1: Border Enforcement Program 1.5: Regional Cooperation Program 1.7: National Security and Criminal Justice Program 1.9: Counter Terrorism
Department of the Prime Minister and Cabinet Program 1.1: Prime Minister and Cabinet
Office of the Director of Public Prosecutions Program 1.1: An independent service to prosecute alleged offences against the criminal law of the Commonwealth
Contribution to Outcome 1 made by linked programs Australian law enforcement, border and national security agencies work collaboratively with the AFP in addressing criminal and security threats through a range 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 2.1.1: 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: Federal Policing and National Security					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	970	980	988	994	1,001
Special appropriations					
Special appropriations s77	–	50	–	–	–
Administered total	970	1,030	988	994	1,001
Departmental expenses					
Departmental appropriation	923,332	939,686	969,418	987,168	1,012,919
s74 retained revenue receipts (a)	96,632	95,497	89,193	88,482	91,081
Special accounts					
Services for other entities and trust moneys	10,366	10,413	10,726	11,054	10,607
Expenses not requiring appropriation in the Budget year (b)	92,895	105,678	103,352	107,856	105,644
Departmental total	1,123,225	1,151,274	1,172,689	1,194,561	1,220,251
Total expenses for program 1.1	1,124,195	1,152,304	1,173,677	1,195,555	1,221,252

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	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 1.2: International Policing Assistance					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	14,988	6,888	7,762	5,557	3,482
Administered total	14,988	6,888	7,762	5,557	3,482
Departmental expenses					
Departmental appropriation	178,979	183,262	184,605	169,224	140,962
s74 retained revenue receipts (a)	16,559	13,559	12,479	12,484	6,757
Expenses not requiring appropriation in the Budget year (b)	1,998	1,062	894	894	384
Departmental total	197,536	197,883	197,978	182,602	148,103
Total expenses for program 1.2	212,524	204,771	205,740	188,159	151,585
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	15,958	7,868	8,750	6,551	4,483
Special appropriations	–	50	–	–	–
Administered total	15,958	7,918	8,750	6,551	4,483
Departmental expenses					
Departmental appropriation	1,102,311	1,122,948	1,154,023	1,156,392	1,153,881
s74 retained revenue receipts (a)	113,191	109,057	101,672	100,966	97,837
Special accounts	10,366	10,413	10,726	11,054	10,607
Expenses not requiring appropriation in the Budget year (b)	94,893	106,740	104,246	108,750	106,028
Departmental total	1,320,761	1,349,157	1,370,668	1,377,162	1,368,353
Total expenses for Outcome 1	1,336,719	1,357,075	1,379,418	1,383,713	1,372,836
Average staffing level (number)					
	5,482	5,792			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

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

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.

Outcome 1: Reduced criminal and security threats to Australia’s collective economic and societal interest through co-operative policing services.		
Program 1.1: Federal Policing and National Security		
This program will reduce criminal and security threats through promoting the safety and security of Australian communities and infrastructure; preventing, deterring, disrupting and investigating serious and organised crime and crimes of Commonwealth significance; and ensuring effective collaboration with international, Commonwealth, state and territory partners.		
Delivery	This program addresses criminal and security threats through a range of policing activities, including national and transnational investigations, counter-terrorism, protection operations and joint taskforces with international, Commonwealth, state, territory and private-sector partners.	
Performance information		
Year	Performance criteria (a)	Targets
2019–20	Community confidence	75%
	Return on investment—transnational	1
	Return on investment—assets confiscation	1
	Prevention case studies	Successful preventions
	Disruption case studies	Successful disruptions
	Disruption count	206
	Avoidable incidents	<2
	Response case studies	Successful response
	Response times	90%
	Enforcement case studies	Successful enforcement
Prosecution case studies	Successful prosecutions	
2020–21 and beyond	As per 2019–20	As per 2019–20
Purposes (b)	As Australia’s national policing agency, the AFP protects Australians and Australia’s interests.	

(a) Performance criteria in the PBS have been reduced to a single key indicator of AFP performance. The AFP Corporate Plan will continue to contain the full AFP performance measurement framework and performance criteria from July 2018 onwards.

(b) All forecasts are based on year-to-date figures or projections of year-to-date average monthly figures.

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Program 1.2: International Police Assistance		
This program will reduce criminal and national security threats through delivery of collaborative law and order police development missions, participation in internationally mandated peace operations and provision of civil policing assistance in accordance with Australian foreign development policy priorities.		
Delivery	This program provides policing support for enhanced rule of law internationally. This is facilitated through the AFP's official development assistance in the Indo-Pacific region, the AFP's contribution to United Nations missions, training programs for police, and community policing in Australia's external territories.	
Performance information		
Year	Performance criteria (a)	Targets
2019–20	Mission/external territories performance evaluation	Evaluations complete and recommendations addressed
	Return on investment—international	1
	Prevention case studies	Successful preventions
	Disruption case studies	Successful disruptions
	Disruption count	206
	Response case studies	Successful response
	Enforcement case studies	Successful enforcement
	Prosecution case studies	Successful prosecutions
2020–21 and beyond	Mission/external territories performance evaluation: Continuation of the evaluation pipeline listed in the AFP Corporate Plan (https://www.afp.gov.au/corporateplan)	As per 2019–20
Purposes	As Australia's national policing agency, we protect Australians and Australia's interests.	

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 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 2.2.1: Budgeted expenses for Outcome 2

	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 2.1: ACT Community Policing					
Departmental expenses					
s74 retained revenue receipts (a)	167,751	167,314	168,812	168,366	168,378
Expenses not requiring appropriation in the Budget year (b)	6,125	6,224	6,224	6,224	6,224
Departmental total	173,876	173,538	175,036	174,590	174,602
Total expenses for program 2.1	173,876	173,538	175,036	174,590	174,602
	2018–19	2019–20			
Average staffing level (number)	977	979			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

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

Table 2.2.2: Performance criteria for Outcome 2

Table 2.2.2 below details the performance criteria for each program associated with Outcome 2. It also summarises how each program is delivered and where 2019–20 Budget measures have created new programs or materially changed existing programs.

Outcome 2: A safe and secure environment through policing activities on behalf of the Australian Capital Territory Government.		
Program 2.1: ACT Community Policing		
This program provides community policing capacity to the ACT Government based on three key outcomes of reduced crime, public safety, and community and partner engagement.		
Delivery	ACT Policing delivers high-quality and effective policing service to the people of the ACT in accordance with the Policing Arrangement between the Commonwealth and ACT Governments. That arrangement provides for the development of a Purchase Agreement (currently 2017–21) for the AFP to provide policing services in the ACT. ACT Policing services are provided under section 8 of the AFP Act.	
Performance information		
Year	Performance criteria (a)	Targets
2018–19	See the 2017–21 purchase agreement on the ACT Policing website for performance measures and indicators of effectiveness: https://www.police.act.gov.au/aboutus/government-directions	As per the purchase agreement
2019–20	Will be published in the 2017–21 purchase agreement: https://www.police.act.gov.au/aboutus/government-directions	As per the purchase agreement.
2020–21 and beyond	Will be published in the 2017–21 purchase agreement: https://www.police.act.gov.au/aboutus/government-directions	As per the purchase agreement.
Purposes	To provide policing in the Australian Capital Territory.	

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 AFP is budgeting to receive departmental appropriations of \$1,124.8 million, an increase of \$73.5 million over 2018–19 (compared to the departmental appropriation for 2018–19, as reported at PBS 2018–19). The increase includes new funding for the following measures:

- *National Security – Australian Federal Police – additional resourcing;*
- *National Security Agencies – additional resourcing;*
- *Post-APEC 2018 Policing Partnership with Papua New Guinea;*
- *Regional Processing Arrangements – medical transfers; and*
- *Strengthen Counter-Fraud Arrangements.*

Other movements for measures previously announced, whole-of-government savings measures and transfers, and parameter adjustments are also embedded within the 2019–20 departmental appropriation funding.

Capital budget statement

The AFP's 2019–20 estimate of capital purchases is \$133.8 million.

The funding includes equity injections for the following measures:

- *National Security – Australian Federal Police – additional resourcing;*
- *Post-APEC 2018 Policing Partnership with Papua New Guinea;*
- *Whole-of-Government Drug Strategy;*
- *Australian Federal Police – Additional Funding;*
- *Regional Processing Arrangements – medical transfers; and*
- *Strengthen Counter Fraud Arrangements.*

Administered

Total estimated expenses administered on behalf of government for 2019–20 is \$7.9 million and includes funding for the measures *Post-APEC 2018 Policing Partnership with Papua New Guinea*, the *Solomon Islands Police Development Program*, *Pacific Police Development Program – continuation*, and the *Cyber-Safety Plan*.

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 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
EXPENSES					
Employee benefits	892,510	909,219	920,283	934,850	951,274
Suppliers	504,663	506,361	519,596	506,555	484,056
Depreciation and amortisation (a)	95,039	106,982	105,700	110,347	107,626
Total expenses	1,492,212	1,522,562	1,545,579	1,551,752	1,542,956
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	291,307	286,783	281,210	280,387	276,823
Rental income	2,263	2,263	1,396	1,317	1,317
Other	241	340	340	340	340
Total own-source revenue	293,811	289,386	282,946	282,044	278,480
Gains					
Other	6,129	6,129	6,129	6,129	6,129
Total gains	6,129	6,129	6,129	6,129	6,129
Total own-source income	299,940	295,515	289,075	288,173	284,609
Net (cost of)/contribution by services	(1,192,272)	(1,227,047)	(1,256,504)	(1,263,579)	(1,258,347)
Revenue from government	1,102,311	1,122,948	1,154,023	1,156,392	1,153,881
Surplus/(deficit) attributable to the Australian Government	(89,961)	(104,099)	(102,481)	(107,187)	(104,466)
Total comprehensive income/(loss) attributable to the Australian Government	(89,961)	(104,099)	(102,481)	(107,187)	(104,466)

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

Note: Impact of net cash appropriation arrangements

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses not funded through revenue appropriations	–	–	–	–	–
Less depreciation/amortisation expenses not funded through revenue appropriations	89,961	104,099	102,480	107,188	104,467
Total comprehensive income/(loss) —as per the statement of comprehensive income	(89,961)	(104,099)	(102,481)	(107,187)	(104,466)

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	12,388	15,596	15,596	15,596	15,596
Trade and other receivables	275,094	264,201	235,226	221,122	221,122
Other financial assets	6,421	6,421	6,421	6,421	6,421
Total financial assets	293,903	286,218	257,243	243,139	243,139
Non-financial assets					
Land and buildings	348,369	325,438	344,353	312,868	295,461
Property, plant and equipment	222,676	252,427	263,724	286,431	300,627
Intangibles	93,293	113,334	90,265	85,788	79,801
Inventories	6,094	6,094	6,094	6,094	6,094
Other non-financial assets	24,632	25,303	25,995	25,995	25,995
Total non-financial assets	695,064	722,596	730,431	717,176	707,978
Total assets	988,967	1,008,814	987,674	960,315	951,117
LIABILITIES					
Payables					
Suppliers	117,433	115,408	111,298	111,298	111,298
Other payables	21,334	19,674	19,672	19,229	19,229
Total payables	138,767	135,082	130,970	130,527	130,527
Provisions					
Employee provisions	329,468	326,652	316,233	302,572	302,572
Other provisions	31,888	32,366	32,858	32,858	32,858
Total provisions	361,356	359,018	349,091	335,430	335,430
Total liabilities	500,123	494,100	480,061	465,957	465,957
Net assets	488,844	514,714	507,613	494,358	485,160
EQUITY (a)					
Parent entity interest					
Contributed equity	1,330,756	1,460,725	1,556,104	1,650,037	1,745,306
Reserves	124,471	124,471	124,471	124,471	124,471
Retained surplus (accumulated deficit)	(966,383)	(1,070,482)	(1,172,962)	(1,280,150)	(1,384,617)
Total parent entity interest	488,844	514,714	507,613	494,358	485,160
Total equity	488,844	514,714	507,613	494,358	485,160

Prepared on Australian Accounting Standards basis.

(a) Equity is the residual interest in assets after the 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	(966,383)	124,471	1,330,756	488,844
Adjusted opening balance	(966,383)	124,471	1,330,756	488,844
Comprehensive income				
Surplus/(deficit) for the period	(104,099)	–	–	(104,099)
Total comprehensive income	(104,099)	–	–	(104,099)
of which:				
Attributable to the Australian Government	(104,099)	–	–	(104,099)
Transactions with owners				
Contributions by owners				
Equity injection—Appropriation	–	–	51,319	51,319
Departmental capital budget (DCB)	–	–	78,650	78,650
Sub-total transactions with owners	–	–	129,969	129,969
Estimated closing balance as at 30 June 2020	(1,070,482)	124,471	1,460,725	514,714
Closing balance attributable to the Australian Government	(1,070,482)	124,471	1,460,725	514,714

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	1,348,760	1,363,423	1,404,135	1,407,617	1,426,232
Sale of goods and rendering of services	292,099	287,207	282,976	281,704	278,140
Net GST received	33,264	31,994	32,148	32,670	29,900
Other	241	340	340	340	340
Total cash received	1,674,364	1,682,964	1,719,599	1,722,331	1,734,612
Cash used					
Employees	888,427	911,757	930,943	948,954	951,274
Suppliers	501,986	502,450	517,777	500,427	507,828
s74 retained revenue receipts transferred to OPA	280,734	264,053	267,659	269,791	272,351
Total cash used	1,671,147	1,678,260	1,716,379	1,719,172	1,731,453
Net cash from/(used by) operating activities	3,217	4,704	3,220	3,159	3,159
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	141,221	133,843	112,843	97,092	98,428
Total cash used	141,221	133,843	112,843	97,092	98,428
Net cash from/(used by) investing activities	(141,221)	(133,843)	(112,843)	(97,092)	(98,428)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	134,796	132,347	109,623	93,933	95,269
Total cash received	134,796	132,347	109,623	93,933	95,269
Net cash from/(used by) financing activities	134,796	132,347	109,623	93,933	95,269
Net increase/(decrease) in cash held	(3,208)	3,208	–	–	–
Cash and cash equivalents at the beginning of the reporting period	15,596	12,388	15,596	15,596	15,596
Cash and cash equivalents at the end of the reporting period	12,388	15,596	15,596	15,596	15,596

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)	58,597	78,650	82,764	83,325	83,899
Equity injections—Bill 2	70,909	51,319	12,615	10,608	11,370
Total new capital appropriations	129,506	129,969	95,379	93,933	95,269
Provided for:					
Purchase of non-financial assets	129,506	129,969	95,379	93,933	95,269
Total items	129,506	129,969	95,379	93,933	95,269
PURCHASE OF NON-FINANCIAL ASSETS					
ASSETS					
Funded by capital appropriations (a)	76,159	53,697	26,859	10,608	11,370
Funded by capital appropriation— DCB (b)	59,984	77,263	82,764	83,325	83,899
Funded internally from departmental resources (c)	5,078	2,883	3,220	3,159	3,159
TOTAL	141,221	133,843	112,843	97,092	98,428
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	141,221	133,843	112,843	97,092	98,428
Total cash used to acquire assets	141,221	133,843	112,843	97,092	98,428

Prepared on Australian Accounting Standards basis.

(a) Includes both current Bill No. 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' DCBs.

(c) Includes the following sources of funding:

- current Bill 1 and prior year Act 1 and Bills 3 and 5 appropriations (excluding amounts from the DCB);
- s74 external revenue; and
- proceeds from the sale of assets.

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

	Asset category				Total
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2019					
Gross book value	2,400	397,121	311,358	184,778	895,657
Accumulated depreciation/ amortisation and impairment	–	(51,152)	(88,682)	(91,485)	(231,319)
Opening net book balance	2,400	345,969	222,676	93,293	664,338
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase—appropriation equity (a)	–	8,947	40,437	2,926	52,310
By purchase—appropriation ordinary annual services (b)	–	1,271	41,302	38,961	81,533
Total additions	–	10,218	81,739	41,887	133,843
Other movements					
Depreciation/amortisation expense		(33,148)	(51,988)	(21,846)	(106,982)
Total other movements	–	(33,148)	(51,988)	(21,846)	(106,982)
As at 30 June 2020					
Gross book value	2,400	407,339	393,097	226,665	1,029,500
Accumulated depreciation/ amortisation and impairment	–	(84,300)	(140,670)	(113,331)	(338,301)
Closing net book balance	2,400	323,039	252,427	113,334	691,199

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections or administered assets and liabilities appropriations provided through Appropriation Bill (No. 2) 2019–20, including collection development acquisition budgets (CDABs).

(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.

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					
Suppliers	15,958	7,868	8,750	6,551	4,483
Total expenses administered on behalf of government	15,958	7,868	8,750	6,551	4,483
Net (cost of)/contribution by services	15,958	7,868	8,750	6,551	4,483
Surplus/(deficit) before income tax	(15,958)	(7,868)	(8,750)	(6,551)	(4,483)
Surplus/(deficit) after income tax	(15,958)	(7,868)	(8,750)	(6,551)	(4,483)
Total comprehensive income/(loss)	(15,958)	(7,868)	(8,750)	(6,551)	(4,483)

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (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	644	644	644	644	644
Trade and other receivables	211	211	211	211	211
Total financial assets	855	855	855	855	855
Non-financial assets					
Other non-financial assets	112	112	112	112	112
Total non-financial assets	112	112	112	112	112
Total assets administered on behalf of government	967	967	967	967	967
LIABILITIES					
Payables					
Suppliers	1,200	1,200	1,200	1,200	1,200
Total payables	1,200	1,200	1,200	1,200	1,200
Total liabilities administered on behalf of government	1,200	1,200	1,200	1,200	1,200
Net assets/(liabilities)	(233)	(233)	(233)	(233)	(233)

Prepared on Australian Accounting Standards basis.

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					
Net GST received	13	10	12	8	5
Total cash received	13	10	12	8	5
Cash used					
Suppliers	16,068	7,918	8,750	6,551	4,483
Net GST paid	13	10	12	8	5
Total cash used	16,081	7,928	8,762	6,559	4,488
Net cash from/(used by) operating activities	(16,068)	(7,918)	(8,750)	(6,551)	(4,483)
Net increase/(decrease) in cash held	(16,068)	(7,918)	(8,750)	(6,551)	(4,483)
Cash and cash equivalents at beginning of reporting period	644	644	644	644	644
Cash from Official Public Account for:					
– Appropriations	16,068	7,918	8,750	6,551	4,483
Total cash from Official Public Account	16,068	7,918	8,750	6,551	4,483
Cash and cash equivalents at end of reporting period	644	644	644	644	644

Prepared on Australian Accounting Standards basis.