

ATTORNEY-GENERAL'S DEPARTMENT

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Attorney-General's Department supports the Attorney-General in achieving a just and secure society.

Under the Administrative Arrangements Order (AAO) of 20 December 2017, responsibilities for law enforcement and national security policy and operations, protective services at Commonwealth establishments and diplomatic and consular premises in Australia, Commonwealth emergency management, natural disaster relief, recovery and mitigation policy, and financial assistance and critical infrastructure protection coordination have transferred from the Attorney-General's Department to the Department of Home Affairs.

The strategic direction statement for the Attorney-General's Department can be found in the 2017-18 Portfolio Budget Statements. The AAO of 20 December 2017 will result in a new strategic direction statement being developed for the 2018-19 Portfolio Budget Statements.

The department's Portfolio Additional Estimates Statements include the following major measures: the Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry (\$75.0m over two years), Legal Costs – constitutional matters (\$11.6m in 2017-18), the National Security – 2017 Independent Intelligence Review – implementation and Tranche 2 (\$29.7m over four years), the Foreign Influence Transparency Scheme (\$3.7m over four years) and a taskforce to coordinate the Australian Government's response to the recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse (\$6.3m over four years).

1.2 ENTITY RESOURCE STATEMENT

The entity resource statement details the resourcing for the Attorney-General's Department 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 4, special appropriations and special accounts.

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

	Actual available appropriation 2016–17 \$'000	Estimate as at Budget 2017–18 \$'000	Proposed Additional Estimates 2017–18 \$'000	Total estimate at Additional Estimates 2017–18 \$'000
DEPARTMENTAL				
Annual appropriations—ordinary annual services (a)				
Prior year appropriations available (b)	44,422	59,494	–	59,494
Departmental appropriation	199,889	203,970	(7,826)	196,144
s74 retained revenue receipts (c)	43,476	42,613	2,902	45,515
Departmental capital budget (d)	15,773	18,369	(2,820)	15,549
Annual appropriations—other services—non-operating (e)				
Prior year appropriations available (b)	–	3,556	–	3,556
Equity injection	4,731	8,383	10,464	18,847
Total departmental annual appropriations	308,291	336,385	2,720	339,105
Special accounts (f)				
Opening balance	25,786	21,760	15,526	37,286
Non-appropriation receipts	24,000	149,049	–	149,049
Total special accounts	49,786	170,809	15,526	186,335
Total departmental resourcing	358,077	507,194	18,246	525,440
ADMINISTERED				
Annual appropriations—ordinary annual services (a)				
Prior year appropriations available (b)	88,944	77,009	–	77,009
Outcome 1	611,029	379,335	30,998	410,333
Administered capital budget (g)	856	867	–	867
Payments to corporate entities (h)	–	14,439	–	14,439
Annual appropriations—other services—non-operating (e)				
Prior year appropriations available (b)	41,939	43,387	–	43,387
Administered assets and liabilities	20,712	1,530	5,916	7,446
Annual appropriations—other services—specific payments to states, ACT, NT and local government (i)				
Prior year appropriations available (b)	954	2,040	–	2,040
Outcome 1	7,248	3,214	(1,632)	1,582
Total administered annual appropriations	771,682	521,821	35,282	557,103
Total administered special appropriations (j)				
Special accounts (f)	26,743	3,225	3,388	6,613
Opening balance	20,731	21,398	(5,012)	16,386
Non-appropriation receipts	7,133	2,060	594	2,654
Total special account receipts	27,864	23,458	(4,418)	19,040
Less payments to corporate entities from annual or special appropriations	–	(14,439)	–	(14,439)
Total administered resourcing	826,289	534,065	34,252	568,317
Total net resourcing for entity	1,184,366	1,041,259	52,498	1,093,757

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

	Actual 2016–17	2017–18
Average staffing level (number)(k)	1,819	1,580

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.
 Note: The department has transferred to the Department of Home Affairs \$51.074m of funding (departmental funding of \$22.428m, administered funding of \$27.214m and specific purpose payment funding of \$1.432m) under an interim section 75 determination under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). The financial impact of the transfer of functions is reflected in the “Proposed Additional Estimates 2017–18” column. The final section 75 determination will be reflected in the 2018–19 Portfolio Budget Statements.

- (a) *Appropriation Act (No. 1) 2017–18* and *Appropriation Bill (No. 3) 2017–18*.
- (b) Excludes funding subject to administrative quarantine by Finance or withheld under section 51 of the PGPA Act.
- (c) Estimated retained revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in *Appropriation Act (No.1)* and form part of ordinary annual services items. 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)* and *Appropriation Bill (No. 4) 2017–18*.
- (f) Excludes 'special public money' held in the Services for Other Entities and Trust Moneys account (SOETM). For further information on special accounts, see Table 3.1.
- (g) Administered capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
- (h) Australian Human Rights Commission.
- (i) Relates to appropriations sought for payment to the states, ACT and NT governments in *Appropriation Bill No. 4 2017–18*. Outcome 1– Program 1.7: National Security and Criminal Justice – which includes grants paid under the Schools Security Program. Round one of the Schools Security Program provides \$3.2m in 2017–18. The Schools Security Program extension will provide \$5.714m to states and territories in 2017–18 for round two of the program. The distribution of funding under round two will be determined following the negotiation of a new project agreement with the states and territories. Information on the terms and conditions of grants under round one of the program is available in the program guidelines at:
<https://www.ag.gov.au/CrimeAndCorruption/CrimePrevention/Pages/SchoolsSecurityProgramme.aspx>.
 Terms and conditions are made under authority from Part 4 Programs in Schedule 1AA – Arrangements, grants and programs of the *Financial Framework (Supplementary Powers) Act 1997*.
- (j) For further information on special appropriations, refer to Table 2.1.
- (k) Refer to the notes to Table 2.1 for a breakdown of staffing numbers.

Third party payments from and on behalf of other entities

	Actual available appropriation 2016-17 \$'000	Estimate as at Budget 2017-18 \$'000	Proposed Additional Estimates 2017-18 \$'000	Total estimate at Additional Estimates 2017-18 \$'000
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)				
Australian Public Service Commission— <i>Remuneration Tribunal Act 1973 (s7)</i>	–	3,896	–	3,896
Administered Act 1				
Australian Human Rights Commission	–	14,439	–	14,439
Total Administered Act 1	–	18,335	–	18,335

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
Revenue measures					
Foreign Influence Transparency Scheme— establishment	1.2				
Administered revenues		–	–	–	–
Departmental revenues		–	150	130	150
Total revenue measures		–	150	130	150
Expense measures					
National Security—2017 Independent Intelligence Review – Tranche 2 (a)	1.1				
Administered expenses		–	–	–	–
Departmental expenses		1,060	5,842	2,679	–
Total		1,060	5,842	2,679	–
Confiscated Assets Account (b)	1.1				
Administered expenses		–	–	–	–
Departmental expenses		400	–	–	–
Total		400	–	–	–
Royal Commission into Institutional Responses to Child Sexual Abuse – Implementation Taskforce (c)	1.1, 1.9				
Administered expenses		(4,181)	–	–	–
Departmental expenses		1,479	2,921	1,926	–
Total		(2,702)	2,921	1,926	–
Foreign Influence Transparency Scheme— establishment	1.2				
Administered expenses		–	–	–	–
Departmental expenses		–	809	718	717
Total		–	809	718	717
Modern Slavery Supply Chain Reporting Requirements	1.2				
Administered expenses		–	–	–	–
Departmental expenses		–	–	–	–
Total		–	–	–	–
National Security—2017 Independent Intelligence Review—implementation (d)	1.2				
Administered expenses		–	–	–	–
Departmental expenses		2,530	4,835	4,727	4,759
Total		2,530	4,835	4,727	4,759
Family Law Amendment — implementation pilot	1.4				
Administered expenses		–	–	–	–
Departmental expenses		–	–	–	–
Total		–	–	–	–
Legal Costs—constitutional matters	1.4				
Administered expenses		11,625	–	–	–
Departmental expenses		–	–	–	–
Total		11,625	–	–	–
Australian Victims of Terrorism—overseas payment (e)	1.7				
Administered expenses		150	–	–	–
Departmental expenses		–	–	–	–
Total		150	–	–	–

Table 1.2: Entity 2017–18 measures since Budget (continued)

	Program	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
National security public information campaign (f)					
	Administered expenses	2,355	–	–	–
	Departmental expenses	–	–	–	–
	Total	2,355	–	–	–
Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry (g)					
	Administered expenses	30,230	34,232	–	–
	Departmental expenses	2,770	2,768	–	–
	Total	33,000	37,000	–	–
Working with Children Checks National Database—establishment (h)					
	Administered expenses	(2,745)	–	–	–
	Departmental expenses	–	–	–	–
	Total	(2,745)	–	–	–
Total expense measures					
	Administered	37,434	34,232	–	–
	Departmental	8,239	17,175	10,050	5,476
	Total	45,673	51,407	10,050	5,476
Capital measures					
National Security—2017 Independent Intelligence Review – Tranche 2 (a)					
	Administered capital	–	–	–	–
	Departmental capital	3,271	–	–	–
	Total	3,271	–	–	–
Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry (g)					
	Administered capital	4,500	500	–	–
	Departmental capital	–	–	–	–
	Total	4,500	500	–	–
Foreign Influence Transparency Scheme—establishment					
	Administered capital	–	–	–	–
	Departmental capital	–	767	–	–
	Total	–	767	–	–
Total capital measures					
	Administered	4,500	500	–	–
	Departmental	3,271	767	–	–
	Total	7,771	1,267	–	–
Decisions taken but not yet announced					
		–	–	–	–

Prepared on a Government Finance Statistics (fiscal) basis.

- (a) The lead entity for this measure is the Department of the Prime Minister and Cabinet. The full measure description and package details will appear in the 2018–19 Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.
- (b) This measure also includes \$0.5m in 2016–17.
- (c) The cost of the taskforce is funded from unspent funding from the Royal Commission into Institutional Responses to Child Sexual Abuse (\$2.144m in 2016–17 and \$4.181m in 2017–18).
- (d) The lead entity for this measure is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in the 2017–18 Mid-Year Economic and Fiscal Outlook under the Prime Minister and Cabinet portfolio.

Notes to Table 1.2 (continued)

- (e) This measure appears in the 2017–18 Mid-Year Economic and Fiscal Outlook under the Home Affairs portfolio. Expenditure of \$0.150m was incurred by the department up to the date of the AAO, 20 December 2017. Responsibility for the special appropriation has been transferred to the Department of Home Affairs under the AAO of 20 December 2017.
- (f) Expenditure of \$2.355m was incurred by the department up to the date of the AAO, 20 December 2017. Responsibility for the special appropriation has been transferred to the Department of Home Affairs under the AAO of 20 December 2017.
- (g) Total funding for the Royal Commission is \$75.0m over two years: \$37.5m in 2017–18 and \$37.5m in 2018–19 (\$25.0m in 2017–18 and \$50.0m in 2018–19 in the published 2017–18 Mid-Year Economic and Fiscal Outlook). Funding comprises: \$58.720m for the Office of the Royal Commission, \$5.0m for capital, \$5.742m for financial and legal assistance and \$5.538m of departmental funding for financial assistance and the Commonwealth's representation (refer to Table 1.3).
- (h) This measure appears in the 2017–18 Mid-Year Economic and Fiscal Outlook under the Home Affairs portfolio. The measure will be offset by redirecting funding from the 2016–17 Mid-Year Economic and Fiscal Outlook measure titled Royal Commission into the Protection and Detention of Children in the Northern Territory.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the Additional Estimates sought for the department through Appropriation Bills No. 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					
Annual appropriations					
Measures					
Royal Commission into Institutional Responses to Child Sexual Abuse – Implementation Taskforce	1.1, 1.9	(4,181)	–	–	–
Family Law Amendment—implementation pilot	1.4	–	–	–	–
Financial assistance towards legal costs and related expenses—expenses for witnesses to the Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry	1.4	2,871	2,871	–	–
Legal Costs—constitutional matters	1.4	11,625	–	–	–
National security public information campaign	1.7	2,355	–	–	–
Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry	1.9	27,359	31,361	–	–
Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry—capital	1.9	4,500	500	–	–
Working with Children Checks National Database—establishment	1.9	(2,745)	–	–	–
Movement of funds					
Financial assistance towards legal costs and related expenses—expenses for witnesses to the Royal Commission into the Protection and Detention of Children in the Northern Territory	1.4	2,917	–	–	–
Payments for the provision of community legal services—legal advice supporting the Royal Commission into the Protection and Detention of Children in the Northern Territory	1.4	870	–	–	–
Royal Commission into the Protection and Detention of Children in the Northern Territory	1.9	16,870	–	–	–

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

	Program impacted	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
Other variations					
Commonwealth Redress Scheme for Survivors of Institutional Child Sexual Abuse	1.4	–	8,778	16,429	12,737
Remuneration Tribunal increase	1.4	71	48	48	47
National Disaster Relief and Recovery Payments—concessional loans	1.7	1,416	–	–	–
Transfer of functions from the Attorney-General's Department to the Department of Home Affairs under the AAO of 20 December 2017—Schools Security Program	1.7	(1,432)	–	–	–
Transfer from the Schools Security Program to the National Community Crime Prevention program	1.7	(200)			
Transfer to the National Community Crime Prevention program for continued support of anti-human-trafficking non-government organisations	1.7	200			
Transfer of functions from the Attorney-General's Department to the Department of Home Affairs under the AAO of 20 December 2017	1.7, 1.8	(27,214)	(57,875)	(48,853)	(43,847)
Transfer of functions from the Attorney-General's Department to the Department of Home Affairs under the AAO of 20 December 2017—administered capital budget	1.7	–	(878)	(882)	(877)
Special appropriations (including special accounts)					
Other variations					
Activation of <i>Social Security (Administration) Act 1999</i> —Australian Victim of Terrorism Overseas Payment—s242—for the April 2017 Stockholm attack	1.7	150	–	–	–
Transfer of responsibility for the <i>Social Security (Administration) Act 1999</i> —Australian Victim of Terrorism Overseas Payments—s242—to the Department of Home Affairs	1.7	(2,035)	(1,125)	(600)	–
Activation of <i>Social Security (Administration) Act 1999</i> —Disaster Recovery Allowance for Tropical Cyclone Debbie in March 2017	1.8	3,252	–	–	–
<i>Public Governance, Performance and Accountability Act 2013</i> s77 receipt-adjustment	1.4	(14)	(14)	(14)	(14)
Changes in parameters					
Net decrease	1.4–1.7	–	101	(163)	(173)
Net impact on appropriations for Outcome 1 (administered)		36,635	(16,233)	(34,035)	(32,127)

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

	Program impacted	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
DEPARTMENTAL					
Annual appropriations					
Measures					
Royal Commission into Institutional Responses to Child Sexual Abuse – Implementation Taskforce	1.1, 1.9	1,479	2,921	1,926	–
National Security—2017 Independent Intelligence Review – Tranche 2	1.1	1,060	5,842	2,679	–
National Security—2017 Independent Intelligence Review – Tranche 2 – capital	1.1	3,271	–	–	–
Foreign Influence Transparency Scheme—establishment	1.2	–	809	718	717
Foreign Influence Transparency Scheme—establishment—capital	1.2	–	767	–	–
Modern Slavery Supply Chain Reporting Requirements	1.2	–	–	–	–
National Security—2017 Independent Intelligence Review—implementation	1.2	2,530	4,835	4,727	4,759
Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry	1.1	2,770	2,768	–	–
Movement of funds					
Departmental equity injection (a)	1.2	7,193	(3,413)	(2,083)	–
Departmental capital budget (b)	1.2	3,843	–	–	–
Other variations					
Transfer of the Australian Internet Security Initiative function from the Australian Communications and Media Authority to the department	1.1	436	433	434	436
Commonwealth Redress Scheme for Survivors of Institutional Child Sexual Abuse—offset	1.1, 1.2	–	(141)	(141)	(141)
Transfer of selected dignitary security responsibilities from the department to the Australian Federal Police	1.2	(336)	(336)	(336)	(336)
Transfer of functions from the Attorney-General's Department to the Department of Home Affairs under the AAO of 20 December 2017	1.2	(15,765)	–	–	–
Transfer of functions from the Attorney-General's Department to the Department of Home Affairs under the AAO of 20 December 2017—departmental capital budget	1.2	(6,663)	–	–	–
Changes in parameters					
Net increase	1.1, 1.2	–	206	–	–
Net impact on appropriations for Outcome 1 (departmental)		(182)	14,691	7,924	5,435
Total net impact on appropriations for Outcome 1		36,453	(1,542)	(26,111)	(26,692)

(a) Includes a movement of departmental equity of \$1.697m from 2016–17 to 2017–18.

(b) Movement of departmental capital from 2016–17 to 2017–18.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for the department through Appropriation Bills No. 3 and 4.

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

	2016–17 Available \$'000	2017–18 Budget \$'000	2017–18 Revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
ADMINISTERED ITEMS					
Outcome 1					
A just and secure society through the maintenance and improvement of Australia's law and justice framework and its national security and emergency management system	611,885	380,202	411,200	65,138	(34,140)
Total administered	611,885	380,202	411,200	65,138	(34,140)
DEPARTMENTAL PROGRAMS					
Outcome 1					
A just and secure society through the maintenance and improvement of Australia's law and justice framework and its national security and emergency management system	215,662	222,339	211,693	12,118	(22,764)
Total departmental (a)	215,662	222,339	12,118	12,118	(22,764)
Total administered and departmental	827,547	602,541	423,318	77,256	(56,904)

Note: 2016–17 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

(a) No departmental appropriation is provided in Appropriation Bill No. 3 for the entity where the total funding change across outcomes for departmental programs is negative.

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

	2016–17 Available \$'000	2017–18 Budget \$'000	2017–18 Revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
NON-OPERATING					
Equity injections	4,731	8,383	18,847	10,464	–
Administered assets and liabilities	20,712	1,530	7,446	5,916	–
Payments to states, ACT, NT and local government	7,248	3,214	1,582	–	(1,632)
Total non-operating	32,691	13,127	27,875	16,380	(1,632)

Note: 2016–17 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Responsibility for functions under the Administrative Arrangement Order (AAO) of 20 December 2017 has been transferred to the Department of Home Affairs. The programs transferring are: part of Program 1.2: Attorney-General's Department Operating Expenses—National Security and Criminal Justice; all of Program 1.7: National Security and Criminal Justice; and all of Program 1.8: Australian Government Disaster Financial Support Payments. The 2017–18 revised estimates figures in Table 2.2 represent the part-year effect of the transfer of funding. In addition, the forward estimates for administered programs have been transferred. The final transfer of funding including forward estimates for departmental funding and special account funding will be included in the 2018–19 Portfolio Budget Statements.

Outcome 1: A just and secure society through the maintenance and improvement of Australia's law and justice framework and its national security and emergency management system.

Attorney-General's Department Table 2.1 shows how much the department intends to spend (on an accrual basis) on achieving Outcome 1, broken down by program and 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: Attorney-General's Department Operating Expenses—Civil Justice and Legal Services					
Departmental expenses					
Departmental appropriation	60,592	68,669	71,441	58,203	52,292
s74 retained revenue receipts (a)	7,913	4,628	4,297	4,327	4,353
Expenses not requiring appropriation in the budget year (b)	7,381	8,383	9,481	10,318	11,764
Total expenses for program 1.1	75,886	81,680	85,219	72,848	68,409

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	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 1.2: Attorney-General's Department Operating Expenses—National Security and Criminal Justice					
Departmental expenses					
Departmental appropriation	122,672	127,475	143,123	143,602	124,838
s74 retained revenue receipts (a)	36,747	40,887	37,487	38,074	38,023
Expenses not requiring appropriation in the budget year (c)	9,102	4,466	11,667	12,519	13,168
Total expenses for program 1.2	168,521	172,828	192,277	194,195	176,029
Program 1.3: Australian Government Solicitor					
Departmental expenses					
Special accounts	118,589	148,151	149,722	151,407	154,253
Total expenses for program 1.3	118,589	148,151	149,722	151,407	154,253
Program 1.4: Justice Services					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Community Legal Services Program	8,756	8,989	10,185	2,988	3,176
Courts and tribunals reform	–	–	150	–	–
Expensive Commonwealth Criminal Cases Fund	4,610	3,675	3,722	3,765	3,795
Family Court of Western Australia	14,208	14,062	14,236	14,389	14,502
Financial assistance towards legal costs and related expenses	2,205	3,316	3,357	3,395	3,422
Financial assistance towards legal costs and related expenses—expenses for witnesses to the Royal Commission into Institutional Responses to Child Sexual Abuse	4,443	660	–	–	–
Financial assistance towards legal costs and related expenses—expenses for witnesses to the Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry	–	2,871	2,871	–	–
Financial assistance towards legal costs and related expenses—expenses for witnesses to the Royal Commission into the Protection and Detention of Children in the Northern Territory	3,088	3,417	–	–	–
Legal Costs—constitutional matters	–	11,625	–	–	–
Legal support services for survivors engaging with the Commonwealth Redress Scheme for Survivors of Institutional Child Sexual Abuse	–	–	8,778	16,429	12,737
Native Title Respondents Scheme	1,430	1,650	1,676	1,694	1,697
Payments for grants to Australian organisations	1,655	1,057	977	988	996

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	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 1.4 (continued)					
Payments for membership of international bodies	369	353	364	375	378
Payments for services under the <i>Family Law Act 1975</i> and the Child Support Scheme legislation	1,150	1,758	1,783	1,804	1,822
Payments for the provision of community legal services—legal advice service supporting the Royal Commission into Institutional Responses to Child Sexual Abuse	5,000	6,200	–	–	–
Payments for the provision of community legal services—legal advice service supporting the Royal Commission into the Protection and Detention of Children in the Northern Territory	1,100	870	–	–	–
Payments to Law Courts Limited for contributions to operating and capital expenses	3,453	3,492	3,534	3,572	3,601
Payments to corporate entities					
Australian Human Rights Commission	–	14,439	16,288	16,383	16,464
Special appropriations					
<i>Law Officers Act 1964</i>	153	450	450	450	450
<i>Public Governance, Performance and Accountability Act 2013 s77</i>	–	20	20	20	20
High Court Justices Long Service Leave Payments	437	–	–	–	–
Expenses not requiring appropriation in the budget year (d)	6,876	7,562	7,562	7,562	7,562
Total expenses for program 1.4	58,933	86,466	75,953	73,814	70,622
Program 1.5: Family Relationships					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Family Relationships Services Program	164,029	166,509	168,551	167,902	169,249
Total expenses for program 1.5	164,029	166,509	168,551	167,902	169,249
Program 1.6: Indigenous Legal and Native Title Assistance					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Indigenous Legal Assistance Program	74,365	74,463	74,365	75,202	70,104
Native title system	302	309	318	322	336
Total expenses for program 1.6	74,667	74,772	74,683	75,524	70,440

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	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 1.7: National Security and Criminal Justice					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Asia–Pacific Rule of Law Aid	1,361	–	–	–	–
ASNet Support to National Security Committee ministers	787	845	–	–	–
Australia—New Zealand Counter-Terrorism Committee—special fund and operating expenses	11,722	6,609	–	–	–
Australia's contribution to the International Criminal Court	7,741	–	–	–	–
Counter-terrorism exercises	1,067	270	–	–	–
Countering Violent Extremism to Prevent Terrorism	7,270	3,454	–	–	–
Data retention industry capital assistance	123,184	–	–	–	–
Disaster Resilience Australia—Emergency Warning System Database	1,687	1,443	–	–	–
Disaster Resilience Australia Package	656	763	–	–	–
National aerial firefighting	14,804	10,751	–	–	–
National Community Crime Prevention program	–	200	–	–	–
National security public information campaign	(900)	3,499	–	–	–
Payments for grants to Australian organisations	1,545	1,556	–	–	–
Payments for membership of international bodies	109	27	–	–	–
Safer Communities Fund	6,574	2,539	–	–	–
Other services (Appropriation Act No. 2 and Bill No. 4)					
Specific purpose payment—Schools Security Program	6,846	1,582	–	–	–
Special appropriations					
<i>Social Security (Administration) Act 1999</i> —Australian Victim of Terrorism Overseas Payment—s242	749	1,745	–	–	–
Special accounts					
Services for Other Entities and Trust Moneys (e)	15,908	14,543	2,034	1,039	1,039
Expenses not requiring appropriation in the budget year (f)					
	1,754	1,393	–	–	–
Total expenses for program 1.7	202,863	51,219	2,034	1,039	1,039

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	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 1.8: Australian Government Disaster Financial Support Payments					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No.3)					
Ex gratia assistance—New Zealand citizens	283	120	–	–	–
Special appropriations					
<i>Social Security (Administration)</i> <i>Act 1999—Disaster Recovery</i> <i>Allowance</i>					
	1,537	2,227	–	–	–
<i>Social Security (Administration)</i> <i>Act 1999—Disaster Recovery</i> <i>Payment</i>					
	24,304	2,171	–	–	–
Expenses not requiring appropriation in the budget year (g)	1,418	–	–	–	–
Total expenses for program 1.8	27,542	4,518	–	–	–
Program 1.9: Royal Commissions					
Administered expenses (h)					
Ordinary annual services (Appropriation Act No. 1 and Bill No.3)					
Royal Commission into Institutional Responses to Child Sexual Abuse	69,125	28,086	–	–	–
Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry	–	27,359	31,361	–	–
Royal Commission into the Protection and Detention of Children in the Northern Territory	21,524	17,536	–	–	–
Expenses not requiring appropriation in the budget year (i)	3,452	5,195	2,750	–	–
Total expenses for program 1.9	94,101	78,176	34,111	–	–
Outcome 1 totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No.3)	558,701	410,333	326,228	292,825	285,815
Other services (Appropriation Act No. 2 and Bill No. 4)	6,846	1,582	–	–	–
Payments to corporate entities	–	14,439	16,288	16,383	16,464
Special appropriations	27,180	6,613	470	470	470
Special accounts	15,908	14,543	2,034	1,039	1,039
Expenses not requiring appropriation in the budget year	13,500	14,150	10,312	7,562	7,562

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	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
Departmental expenses					
Departmental appropriation	183,264	196,144	214,564	201,805	177,130
s74 retained revenue receipts	44,660	45,515	41,784	42,401	42,376
Special accounts	118,589	148,151	149,722	151,407	154,253
Expenses not requiring appropriation in the budget year	16,483	12,849	21,148	22,837	24,932
Total expenses for Outcome 1	985,131	864,319	782,550	736,729	710,041

	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
Movement of administered funds between years (j)					
Outcome 1					
Financial Assistance towards legal costs and related expenses— expenses for witnesses to the Royal Commission into the Protection and Detention of Children in the Northern Territory	(2,917)	2,917	–	–	–
Payments for the provision of community legal services—legal advice supporting the Royal Commission into the Protection and Detention of Children in the Northern Territory	(870)	870	–	–	–
Royal Commission into the Protection and Detention of Children in the Northern Territory	(16,870)	16,870	–	–	–
Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry	–	12,500	(12,500)	–	–
Total movement of administered funds	(20,657)	33,157	(12,500)	–	–

	2016–17	2017–18
Average staffing level (number)(k)	1,819	1,580

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 and amortisation expenses of \$8.234m and resources received free of charge of \$0.149m.
- (c) Expenses not requiring appropriation in the budget year are made up of depreciation and amortisation expenses of \$4.120m and resources received free of charge \$0.346m.
- (d) Expenses not requiring appropriation in the budget year relate to the joint Commonwealth/New South Wales ownership of Law Courts Limited.
- (e) Refer to footnote (a) in Table 3.1.
- (f) Expenses not requiring appropriation in the budget year are made up of depreciation and amortisation expenses.
- (g) Expenses not requiring appropriation in the budget year are made up of concessions on loan advances.

Attorney-General's Department

Notes to Table 2.1 (continued)

- (h) Refer to the program 1.4 section of this table for funding provided for legal financial assistance and expenses for witnesses for each of the Royal Commissions. See also Table 3.11 for capital funding provided to the Royal Commissions.
- (i) Expenses not requiring appropriation in the budget year are made up of depreciation and amortisation expenses.
- (j) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.
- (k) The department's average staffing level for 2017–18 comprises the ongoing core department, the Royal Commissions, Australian Government Solicitor and the part-year effect of the transfer of function to the Department of Home Affairs under the AAO of 20 December 2017. See the table below for further details of average staffing levels.

	Average staffing level (number)		
	Estimate as Budget 2017–18	Estimate at Additional Estimates 2017–18	Change
Core department (a)	1,071	864.2	(206.8)
Royal Commissions			
Royal Commission into Institutional Responses to Child Sexual Abuse	80	80	–
Royal Commission into the Protection and Detention of Children in the Northern Territory	–	20	20
Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry	–	30.8	30.8
Total Royal Commissions	80	130.8	50.8
Australian Government Solicitor	585	585	–
Total	1,736	1,580	(156)

- (a) The indicative full-time equivalent staff transferring to the Department of Home Affairs following the AAO of 20 December 2017 is expected to be 443.6 average staffing level (ASL). For the period 20 December 2017 to 30 June 2018, this represents a reduction of 234.8 in the department's ASL from 2017–18. The final ASL transfers are expected to be settled in the 2018–19 Budget context. Offsetting this reduction is an increase of 28 ASL for new measures.

Performance criteria for Outcome 1

There are no changes to the department's performance information for Outcome 1 as reported in the 2016–17 Portfolio Budget 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 the department.

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts non- approp \$'000	Payments \$'000	Closing balance \$'000
Services for Other Entities and Trust Moneys—Attorney-General's Department Special Account—PGPA Act s78 (A)(a)	1				
2017–18		16,386	2,654	14,543	4,497
2016–17		20,731	7,133	11,478	16,386
Australian Government Solicitor Operational Special Account—PGPA Act s78 (D)	1				
2017–18		37,286	149,049	145,758	40,577
2016–17		25,786	24,000	12,500	37,286
Australian Government Solicitor Client Funds Special Account—PGPA Act s78 (D)	1				
2017–18		29,860	270,501	270,501	29,860
2016–17		20,208	275,789	266,137	29,860
Total special accounts 2017–18 Budget estimate		83,532	422,204	430,802	74,934
<i>Total special accounts 2016–17 actual</i>		<i>66,725</i>	<i>306,922</i>	<i>290,115</i>	<i>83,532</i>

(A) = Administered.

(D) = Departmental.

(a) The department receives moneys and makes payments in relation to approved law enforcement initiatives under the *Proceeds of Crime Act 2002*. Special account moneys to be transferred to the Department of Home Affairs under the AAO of 20 December 2017 will be included in the 2018–19 Portfolio Budget Statements.

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 Portfolio Budget Statements include actual financial results for 2016–17; new measures; the interim transfer of appropriation and expenses to the Department of Home Affairs under the AAO of 20 December 2017; movement of funds into 2017–18; and indexation updates. The department is budgeting for a surplus of \$10.528m in 2017–18, after excluding unfunded depreciation and amortisation expenses. The surpluses relate solely to the Australian Government Solicitor, which operates on a commercial basis for the majority of its work, with annual dividends returned to the Official Public Account.

3.2.2 Budgeted financial statements

Departmental

Income statement

The major changes in the budgeted departmental income statement are the new measures and estimates variations included in Tables 1.2 and 1.3 and the transfer of functions to the Department of Home Affairs under the AAO of 20 December 2017.

Revenues and expenses increase in 2017–18 and 2018–19 due to the commencement of the Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry. The transfer of functions to Home Affairs is included in 2017–18 appropriation and expenses only. The forward estimates will be transferred to the Department of Home Affairs as part of the 2018–19 Portfolio Budget Statements.

The department is budgeting for surpluses in 2017–18 and the forward years (after excluding unfunded depreciation and amortisation expenses) due to the commercial operations of the Australian Government Solicitor.

Balance sheet

The major changes to the budgeted departmental balance sheet are the inclusion of the 30 June 2017 actual balances.

Statement of changes in equity

The changes in equity estimates reflect the updated 30 June 2017 actual operating result.

Administered

Schedule of budgeted income and expenses

The department's administered expenses for 2017-18 include personal benefits and concessional loan advances in relation to natural disasters and funding for the Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry.

The major changes in the budgeted administered income statement are the new measures and estimates variations included in Tables 1.2 and 1.3 and the transfer of functions to the Department of Home Affairs under the AAO of 20 December 2017.

Schedule of budgeted assets and liabilities

The revised budget for administered assets and liabilities shows the impact of the 2016-17 actuals.

Schedule of budgeted administered cash flows

The changes to the schedule of budgeted administered cash flows represent the impact of the 2016-17 actual results.

Table 3.2: Comprehensive income statement (showing net cost of services) 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
EXPENSES					
Employee benefits	219,274	226,848	233,947	230,038	208,336
Suppliers	98,310	147,696	156,755	150,105	149,700
Grants	1,382	–	–	–	–
Depreciation and amortisation	20,179	18,107	26,508	28,199	30,294
Write-down and impairment of assets	11,209	–	–	–	–
Total expenses	350,354	392,651	417,210	408,342	388,330
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	157,573	191,613	181,069	182,762	185,456
Interest	62	100	100	100	100
Other revenue	–	2,473	2,073	2,073	2,073
Total own-source revenue	157,635	194,186	183,242	184,935	187,629
Gains					
Other—resources received free of charge	495	495	495	495	495
Total gains	495	495	495	495	495
Total own-source income	158,130	194,681	183,737	185,430	188,124
Net cost of/(contribution by) services	192,224	197,970	233,473	222,912	200,206
Revenue from government (a)	199,889	196,144	214,564	201,805	177,130
Surplus (deficit) attributable to the Australian Government	7,665	(1,826)	(18,909)	(21,107)	(23,076)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	(107)	–	–	–	–
Total other comprehensive income	(107)	–	–	–	–
Total comprehensive income/(loss)	7,558	(1,826)	(18,909)	(21,107)	(23,076)
Total comprehensive income/(loss) attributable to the Australian Government	7,558	(1,826)	(18,909)	(21,107)	(23,076)

Note: Impact of net cash appropriation arrangements

	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	27,682	10,528	1,744	1,235	1,361
Less depreciation/amortisation expenses previously funded through revenue appropriations	20,124	12,354	20,653	22,342	24,437
Total comprehensive income/(loss) as per the statement of comprehensive income	7,558	(1,826)	(18,909)	(21,107)	(23,076)

Prepared on Australian Accounting Standards basis.

(a) The 2017–18 revised budget figures represent the part-year effect of the transfer of functions to the Department of Home Affairs. The forward estimates transfer will be included in the 2018–19 Portfolio Budget Statements.

Table 3.3: Budgeted departmental balance sheet (as at 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
ASSETS					
Financial assets					
Cash and cash equivalents	43,923	54,165	56,020	58,391	59,620
Trade and other receivables	113,571	112,297	112,088	112,777	108,591
Total financial assets	157,494	166,462	168,108	171,168	168,211
Non-financial assets					
Land and buildings	56,690	57,246	50,026	43,239	36,816
Property, plant and equipment	20,868	39,266	40,848	38,749	31,209
Heritage and cultural assets	4,204	4,204	4,204	4,204	4,204
Intangibles	24,823	27,100	23,995	18,929	21,128
Other non-financial assets	10,662	6,596	7,175	6,756	6,807
Total non-financial assets	117,247	134,412	126,248	111,877	100,164
Total assets	274,741	300,874	294,356	283,045	268,375
LIABILITIES					
Payables					
Suppliers	40,332	34,596	36,526	34,996	34,185
Grants	300	–	–	–	–
Other payables	38,697	39,874	38,289	37,756	37,081
Total payables	79,329	74,470	74,815	72,752	71,266
Provisions					
Employee provisions	61,101	57,673	56,021	56,118	51,362
Other provisions	183	317	87	87	–
Total provisions	61,284	57,990	56,108	56,205	51,362
Total liabilities	140,613	132,460	130,923	128,957	122,628
Net assets	134,128	168,414	163,433	154,088	145,747
EQUITY (a)					
Parent entity interest					
Contributed equity	250,347	288,606	303,579	315,596	331,148
Reserves	20,603	20,603	20,603	20,603	20,603
Retained surplus/(accumulated deficit)	(136,822)	(140,795)	(160,749)	(182,111)	(206,004)
Total parent entity interest	134,128	168,414	163,433	154,088	145,747
Total equity	134,128	168,414	163,433	154,088	145,747

Prepared on Australian Accounting Standards basis.

(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 \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2017				
Balance carried forward from previous period	(136,822)	20,603	250,347	134,128
Adjusted opening balance	(136,822)	20,603	250,347	134,128
Comprehensive income				
Surplus/(deficit) for the period	(1,826)	–	–	(1,826)
Total comprehensive income	(1,826)	–	–	(1,826)
Transactions with owners				
Distributions to owners				
Returns on capital				
Dividends	(2,147)	–	–	(2,147)
Returns of capital				
Distribution of equity	–	–	3,863	3,863
Contributions by owners				
Equity injection	–	–	18,847	18,847
Equity injection—appropriation	–	–	–	–
Departmental capital budget	–	–	15,549	15,549
Other	–	–	–	–
Sub-total transactions with owners	(2,147)	–	38,259	36,112
Estimated closing balance as at 30 June 2018	(140,795)	20,603	288,606	168,414
Closing balance attributable to the Australian Government	(140,795)	20,603	288,606	168,414

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	223,615	198,548	213,963	201,627	182,223
Sale of goods and rendering of services	151,869	201,522	190,575	192,350	194,076
Net GST received	6,659	–	–	–	–
Interest	62	100	100	100	100
Total cash received	382,205	400,170	404,638	394,077	376,399
Cash used					
Employees	213,816	230,265	235,596	229,075	212,791
Suppliers	101,495	159,222	164,510	160,574	160,442
Grants	1,348	–	–	–	–
Section 74 retained revenue receipts transferred to Official Public Account	43,476	–	–	–	–
Total cash used	360,135	389,487	400,106	389,649	373,233
Net cash from/(used by) operating activities	22,070	10,683	4,532	4,428	3,166
INVESTING ACTIVITIES					
Cash received					
Cash used					
Purchase of buildings, property, plant, equipment and intangibles	31,804	39,338	17,765	14,247	18,530
Total cash used	31,804	39,338	17,765	14,247	18,530
Net cash from/(used by) investing activities	(31,804)	(39,338)	(17,765)	(14,247)	(18,530)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	20,504	41,044	16,134	12,931	17,410
Total cash received	20,504	41,044	16,134	12,931	17,410
Cash used					
Dividends paid	–	2,147	1,046	741	817
Equity transfer to the Official Public Account	–	–	–	–	–
Total cash used	–	2,147	1,046	741	817
Net cash from/(used by) financing activities	20,504	38,897	15,088	12,190	16,593
Net increase/(decrease) in cash held	10,770	10,242	1,855	2,371	1,229
Cash and cash equivalents at the beginning of the reporting period	33,153	43,923	54,166	56,021	58,392
Cash and cash equivalents at the end of the reporting period	43,923	54,165	56,021	58,392	59,621

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (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
NEW CAPITAL APPROPRIATIONS					
Capital budgets—Act No. 1 (DCB)	15,773	15,549	11,977	11,926	13,130
Equity injections—Act No. 2	4,731	18,847	2,128	991	50
Total new capital appropriations	20,504	34,396	14,105	12,917	13,180
Provided for:					
Purchase of non-financial assets	20,504	34,396	14,105	12,917	13,180
Total items	20,504	34,396	14,105	12,917	13,180
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	12,715	18,847	2,128	991	50
Funded by capital appropriation—DCB (b)	1,175	15,549	11,977	11,926	13,130
Funded internally from departmental resources (c)	17,914	4,942	3,660	1,330	5,350
Total amount spent	31,804	39,338	17,765	14,247	18,530
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	31,804	39,338	17,765	14,247	18,530
Total cash used to acquire assets	31,804	39,338	17,765	14,247	18,530

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 departmental capital budgets (DCBs).
- (c) Includes funding from section 74 retained revenue receipts.

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

	Land \$'000	Buildings \$'000	Other property, plant & equipment \$'000	Heritage & cultural \$'000	Computer software & intangibles \$'000	Total \$'000
As at 1 July 2017						
Gross book value	1,400	83,775	52,546	4,204	81,695	223,620
Accumulated depreciation/amortisation and impairment	–	(28,485)	(31,553)	–	(56,997)	(117,035)
Opening net book balance	1,400	55,290	20,993	4,204	24,698	106,585
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase—appropriation equity (a)	–	1,800	11,958	–	5,089	18,847
By purchase—appropriation ordinary annual services (b)	–	6,178	8,319	–	1,052	15,549
By purchase—other	–	–	3,952	–	990	4,942
Total additions	–	7,978	24,229	–	7,131	39,338
Other movements						
Depreciation/amortisation expense	–	(7,422)	(5,956)	–	(4,729)	(18,107)
Total other movements	–	(7,422)	(5,956)	–	(4,729)	(18,107)
As at 30 June 2018						
Gross book value	1,400	91,753	76,775	4,204	88,826	262,958
Accumulated depreciation/amortisation and impairment	–	(35,907)	(37,509)	–	(61,726)	(135,142)
Closing net book balance	1,400	55,846	39,266	4,204	27,100	127,816

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) 2017–18* and *Appropriation Bill (No. 4) 2017–18*.
- (b) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2017–18* and *Appropriation Bill (No. 3) 2017–18* for depreciation and amortisation expenses, departmental capital budgets or other operational expenses.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of government (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
EXPENSES					
Employee benefits	46,489	15,133	4,084	–	–
Suppliers	101,690	94,724	47,855	17,737	17,873
Subsidies	3,446	3,492	3,534	3,572	3,601
Personal benefits	28,187	7,478	1,224	1,230	1,234
Grants	437,141	312,224	272,015	271,775	264,596
Depreciation and amortisation	5,195	6,588	2,750	–	–
Write-down and impairment of assets	(13)	–	–	–	–
Payments to corporate entities	–	14,439	16,288	16,383	16,464
Other expenses	–	7,582	7,582	7,582	7,582
Total expenses administered on behalf of government	622,135	461,660	355,332	318,279	311,350
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Sale of goods and rendering of services	32,478	2,458	2,460	2,465	2,466
Interest	2,674	7,025	5,172	3,528	2,209
Competitive neutrality—Australian Government Solicitor	2,857	–	–	–	–
Other revenue	10,958	17,682	5,173	4,178	4,178
Total non-taxation revenue	48,967	27,165	12,805	10,171	8,853
Total own-source revenue administered on behalf of government	48,967	27,165	12,805	10,171	8,853
Total own-source income administered on behalf of government	48,967	27,165	12,805	10,171	8,853
Net cost of/(contribution by) services	573,168	434,495	342,527	308,108	302,497
Surplus/(deficit)	(573,168)	(434,495)	(342,527)	(308,108)	(302,497)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	5,945	–	–	–	–
Actuarial (losses) on defined benefit plans—former Solicitor-General's pension	(81)	–	–	–	–
Total other comprehensive income	5,864	–	–	–	–
Total comprehensive income/(loss)	(567,304)	(434,495)	(342,527)	(308,108)	(302,497)

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 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	4	–	–	–	–
Receivables	135,417	120,439	99,347	80,176	63,958
Other investments	351,236	351,236	351,236	351,236	351,236
Total financial assets	486,657	471,675	450,583	431,412	415,194
Non-financial assets					
Land and buildings	880	225	–	–	–
Property, plant and equipment	3,030	4,267	2,467	2,467	2,467
Intangibles	835	532	307	307	307
Other non-financial assets	642	1,162	723	420	420
Total non-financial assets	5,387	6,186	3,497	3,194	3,194
Total assets administered on behalf of government	492,044	477,861	454,080	434,606	418,388
LIABILITIES					
Payables					
Suppliers	13,769	15,936	9,724	5,685	5,684
Grants	9,639	5,586	5,354	5,163	4,966
Other payables	328	361	135	82	82
Total payables	23,736	21,883	15,213	10,930	10,732
Provisions					
Employee provisions	8,290	6,643	5,933	5,671	5,671
Other provisions	1,323	–	–	–	–
Total provisions	9,613	6,643	5,933	5,671	5,671
Total liabilities administered on behalf of government	33,349	28,526	21,146	16,601	16,403
Net assets/(liabilities)	458,695	449,335	432,934	418,005	401,985

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					
Sales of goods and rendering of services	2,651	28,734	2,459	2,463	2,466
Interest	1,245	1,445	1,229	991	763
Net GST received	21,989	–	–	–	–
Competitive neutrality—Australian Government Solicitor	2,857	–	–	–	–
Recoveries—personal benefit recoveries	565	–	–	–	–
Other	10,393	17,682	5,190	4,178	4,178
Total cash received	39,700	47,861	8,878	7,632	7,407
Cash used					
Grant payments	433,173	314,482	269,926	267,954	260,781
Subsidies paid	3,446	3,492	3,534	3,572	3,601
Personal benefits	28,467	7,478	1,224	1,230	1,234
Suppliers	118,690	95,336	49,867	21,062	17,463
Employees	45,872	16,829	4,951	315	–
Payments to corporate entities	–	14,439	16,288	16,383	16,464
Other	–	7,582	7,634	7,582	7,582
Total cash used	629,648	459,638	353,424	318,098	307,125
Net cash from/(used by) operating activities	(589,948)	(411,777)	(344,546)	(310,466)	(299,718)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	16,360	16,359	18,094	17,466	17,466
Total cash received	16,360	16,359	18,094	17,466	17,466
Cash used					
Purchase of buildings, property, plant, equipment and intangibles	762	6,867	500	–	–
Advances and loans made	18,534	1,446	–	–	–
Total cash used	19,296	8,313	500	–	–
Net cash from/(used by) investing activities	(2,936)	8,046	17,594	17,466	17,466
FINANCING ACTIVITIES					
Cash received					
Other	19,311	–	–	–	–
Total cash received	19,311	–	–	–	–
Net cash from/(used by) financing activities	19,311	–	–	–	–
Net increase/(decrease) in cash held	(573,573)	(403,731)	(326,952)	(293,000)	(282,252)
Cash and cash equivalents at the beginning of the reporting period	1	4	–	–	–
Cash from Official Public Account for appropriations	633,683	423,994	346,435	311,617	300,481
Cash to Official Public Account for appropriations	(60,107)	(20,267)	(19,483)	(18,617)	(18,229)
Cash and cash equivalents at the end of the reporting period	4	–	–	–	–

Prepared on Australian Accounting Standards basis.

Table 3.11: Schedule of administered capital budget (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
NEW CAPITAL APPROPRIATIONS					
Capital budget—Act No. 1 (ACB)	856	867	–	–	–
Administered assets and liabilities—Act No. 2	20,712	7,446	500	–	–
Total new capital appropriations	21,568	8,313	500	–	–
Provided for:					
Purchase of non-financial assets	1,396	6,867	500	–	–
Other items (a)	19,872	1,446	–	–	–
Total items	21,268	8,313	500	–	–
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (b)	19,265	6,000	500	–	–
Funded by capital appropriation—ACB (c)	46	867	–	–	–
Total amount spent	19,311	6,867	500	–	–
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	19,311	6,867	500	–	–
Total cash used to acquire assets	19,311	6,867	500	–	–

Prepared on Australian Accounting Standards basis.

ACB = administered capital budget.

(a) Comprises concessional loan advances to states for natural disasters.

(b) Includes both current and prior year Act 2 and Bills 4 and 6 appropriations and special capital appropriations. Comprises administered capital funding for the Royal Commission into Institutional Responses to Child Sexual Abuse (\$0.184m in 2016–17 and \$1.5m in 2017–18) and the Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry (\$4.5m in 2017–18 and \$0.5m in 2018–19).

(c) Includes purchases from current and previous departmental capital budgets (DCBs).

Table 3.12: Statement of administered asset movements (2017–18 budget year)

	Buildings \$'000	Other property, plant & equipment \$'000	Computer software & intangibles \$'000	Total \$'000
As at 1 July 2017				
Gross book value	11,462	10,336	4,554	26,352
Accumulated depreciation/amortisation and impairment	(10,582)	(7,306)	(3,719)	(21,607)
Opening net book balance	880	3,030	835	4,745
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase—appropriation equity (a)	1,950	3,600	450	6,000
By purchase—appropriation ordinary annual services (b)	–	867	–	867
Total additions	1,950	4,467	450	6,867
Other movements				
Depreciation/amortisation expense	(2,605)	(3,230)	(753)	(6,588)
Total other movements	(2,605)	(3,230)	(753)	(6,588)
As at 30 June 2018				
Gross book value	13,412	14,803	5,004	33,219
Accumulated depreciation/amortisation and impairment	(13,187)	(10,536)	(4,472)	(28,195)
Closing net book balance	225	4,267	532	5,024

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to administered assets and liabilities provided through *Appropriation Act (No. 2) 2017–18* and *Appropriation Bill (No. 4) 2017–18*.

(b) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2017–18* and *Appropriation Bill (No. 3) 2017–18* for depreciation and amortisation expenses, administered capital budgets or other operational expenses.