

# AUSTRALIAN INSTITUTE OF CRIMINOLOGY

## Section 1: Entity overview and resources

### 1.1 STRATEGIC DIRECTION STATEMENT

The Australian Institute of Criminology (AIC) is Australia's leading national research and knowledge centre on crime and justice.

The AIC undertakes and communicates evidence-based research to inform policy and practice through:

- monitoring trends in crime and the criminal justice system
- building knowledge of offending and victimisation
- identifying emerging or changed criminal activity
- building an evidence base for an effective criminal justice system and crime prevention.

The AIC's research program includes specialised national monitoring programs on key areas of crime and justice, providing vital information that assists policy makers and practitioners to manage, evaluate and respond effectively and efficiently to crime and justice problems. These unique datasets are used to monitor trends in offending, the changing profile of offenders and victims, and the circumstances of the crimes. The national monitoring programs and regular reports produced by the AIC include:

- human trafficking and slavery
- deaths in custody
- fraud against the Commonwealth
- drug use and the criminal activities of police detainees
- homicide.

The AIC also undertakes a range of research projects each year that investigate other areas of concern to policy makers and practitioners. The current research priorities are:

- improving criminal justice responses to family and domestic violence
- exploring the futures of crime and justice
- examining the links between volume crime and organised crime
- reducing demand for prison.

*Australian Institute of Criminology*

The AIC works cooperatively with, and also undertakes research for, other Commonwealth, state and territory agencies. State and territory agencies provide substantial in-kind support to the research undertaken by the AIC.

The AIC provides access to information for the AIC's broad range of stakeholders. Through its publication program, the AIC's website, social media, library and information services, and annual series of national conferences and roundtables, the AIC disseminates research findings and information about the nature and extent of crime, emerging trends, and effective responses to promote justice and reduce crime.

The Criminology Research Grants program is managed by the AIC with funding contributed by the Commonwealth and state and territory governments. The Director of the AIC approves a series of research grants each year, taking into account the recommendations of the Criminology Research Advisory Council. The program funds research that has relevance for jurisdictional public policy in the areas of law, police, judiciary, corrections, mental health, social welfare, education and related fields.

The Australian Crime and Violence Prevention Awards are also managed by the AIC. The awards are designed to reward good practice in the prevention or reduction of violence and other types of crime in Australia. They also encourage public initiatives at the grassroots level, and assist governments to identify and develop practical projects that will reduce violence and other types of crime in the community.

## 1.2 ENTITY RESOURCE STATEMENT

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

Table 1.1 is prepared on a resourcing (that is, appropriations and cash available) basis, while the outcome expenses table in section 2 and the financial statements in section 3 are prepared on an accrual basis.

**Table 1.1: Entity resource statement—Budget estimates for 2017–18 as at Budget May 2017**

	2016–17 Estimated actual \$'000	2017–18 Estimate \$'000
<b>DEPARTMENTAL</b>		
<b>Annual appropriations—ordinary annual services(a)</b>		
Departmental appropriation(b)	5,077	5,002
Departmental capital budget(c)	23	23
<b>Total departmental annual appropriations</b>	<b>5,100</b>	<b>5,025</b>
<b>Special accounts(d)</b>		
Opening balance	2,012	1,313
Non-appropriation receipts	1,605	2,789
<b>Total special accounts</b>	<b>3,617</b>	<b>4,102</b>
<b>Total net resourcing for entity</b>	<b>8,717</b>	<b>9,127</b>
<hr/>		
	2016–17	2017–18
<b>Average staffing level (number)</b>	35	46

Prepared on a resourcing (that is, appropriations and cash available) basis.

Note: All figures are GST exclusive and may not match figures in the cash flow statement.

(a) Appropriation Bill (No. 1) 2017–18.

(b) Excludes the departmental capital budget.

(c) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. See Table 3.5 for further details. For accounting purposes, this amount is designated as 'contributions by owners'.

(d) For further information on special accounts, see Budget Paper No. 4: Agency Resourcing. See also Table 2.1 for further information on outcome and program expenses broken down by various funding sources, such as annual appropriations and special accounts.

### 1.3 BUDGET MEASURES

Budget measures announced since the 2016–17 Mid-Year Economic and Fiscal Outlook (MYEFO) relating to the AIC are detailed in Budget Paper No. 2 and are summarised in Part 1 of Table 1.2. Other measures not previously reported in a portfolio statement are summarised in Part 2.

**Table 1.2: Entity 2017–18 Budget measures**

**Part 1: Measures announced since the 2016–17 MYEFO**

	Program	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
<b>Expense measures</b>						
Unlegislated Budget Repair Measures—not proceeding(a)	1.1					
Departmental expenses		–	–	–	–	–
<b>Total expense measures</b>		–	–	–	–	–

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

(a) This is a cross-portfolio measure.

**Part 2: MYEFO measures and other measures not previously reported in a portfolio statement**

	Program	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
<b>Expense measures</b>						
Public Sector Transformation and the Efficiency Dividend(a)	1.1					
Departmental expenses		–	(77)	(129)	(155)	(50)
<b>Total expense measures</b>		–	(77)	(129)	(155)	(50)
<b>Capital measures</b>						
Public Sector Transformation and the Efficiency Dividend(a)	1.1					
Departmental capital		–	–	(1)	(1)	–
<b>Total capital measures</b>		–	–	(1)	(1)	–

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

(a) This is a cross-portfolio measure that was published in the 2016–17 Budget. The lead entity is the Department of Finance.

## 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.

The AIC's outcome is described below together with its related program.

### Note

Performance reporting requirements in the Portfolio Budget 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 Portfolio Budget 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 AIC can be found at [http://aic.gov.au/media\\_library/aic/institute/AIC\\_Corporate\\_Plan\\_2016-20.pdf](http://aic.gov.au/media_library/aic/institute/AIC_Corporate_Plan_2016-20.pdf).

The most recent annual performance statement can be found at [http://aic.gov.au/media\\_library/publications/anreport/2016/ar\\_2016\\_02.pdf](http://aic.gov.au/media_library/publications/anreport/2016/ar_2016_02.pdf).

### 2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

**Outcome 1: Informed crime and justice policy and practice in Australia by undertaking, funding and disseminating policy-relevant research of national significance; and through the generation of a crime and justice evidence base and national knowledge centre**

#### Budgeted expenses for Outcome 1

Table 2.1 shows how much the AIC intends to spend (on an accrual basis) on achieving Outcome 1, broken down by program and by departmental funding sources.

**Table 2.1: Budgeted expenses for Outcome 1**

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
<b>Program 1.1: Australian Institute of Criminology</b>					
Departmental expenses					
Departmental appropriation	5,077	5,002	4,971	4,981	5,004
Special accounts					
Criminology Research Special Account	1,991	2,789	2,789	2,789	2,789
Expenses not requiring appropriation in the budget year(a)	174	145	145	145	105
<b>Total expenses for Outcome 1</b>	<b>7,242</b>	<b>7,936</b>	<b>7,905</b>	<b>7,915</b>	<b>7,898</b>

	2016–17	2017–18
<b>Average staffing level (number)</b>	35	46

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

(a) Expenses not requiring appropriation in the budget year are made up of depreciation and amortisation expenses and audit fees.

### Performance criteria for Outcome 1

Table 2.3 details the performance criteria for the program associated with Outcome 1. It also summarises how the program is delivered.

**Table 2.3: Performance criteria for Outcome 1**

<b>Outcome 1: Informed crime and justice policy and practice in Australia by undertaking, funding and disseminating policy-relevant research of national significance; and through the generation of a crime and justice evidence base and national knowledge centre</b>	
<b>Program 1.1: Australian Institute of Criminology</b>	
The primary objective of program 1.1 is to inform policy and practice that seeks to reduce crime and promote justice, through the conduct of research and the dissemination of research findings and related information. This also includes the support of research that is relevant to current and future public policy issues and the funding of quality criminological research through an annual Criminology Research Grants program. The secondary objective is to maintain a comprehensive and focused collection of criminal justice-related material in Australia and to ensure that the AIC's researchers and stakeholders have access to the most up-to-date and relevant information through an active information dissemination program.	
<b>Delivery</b>	Delivery of this program includes: <ul style="list-style-type: none"> <li>• undertaking impartial and policy-relevant research of the highest standard on crime and criminal justice</li> <li>• working cooperatively with the Attorney-General's Department, portfolio and other federal agencies, and state and territory government agencies in the AIC's role as the Australian Government's national research centre on crime and justice</li> <li>• administering an effective and efficient annual Criminology Research Grants program that results in policy-relevant research</li> <li>• actively disseminating research findings to policy makers, practitioners and the general public across Australia and internationally in a timely manner.</li> </ul>

**Table 2.3: Performance criteria for Outcome 1 (continued)**

<b>Program 1.1: Australian Institute of Criminology (continued)</b>		
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets (estimated actuals)</b>
2016–17	<p>Trends &amp; Issues (T&amp;I) papers and Research and Public Policy (RPP) papers are blind peer reviewed. This ensures the quality of the AIC's research outputs</p> <p>Reports produced for each of the monitoring programs are issued according to schedule, annually or biennially</p> <p>Publish peer-reviewed T&amp;I and RRP papers each year</p> <p>Other publications—including Research in Practice papers, Technical and Background papers, briefs, journal articles, consultancy reports et cetera—to be published each year</p> <p>Roundtables and other forums to be held annually</p> <p>Stakeholder satisfaction with AIC research, according to project mid-term and/or completion surveys</p>	<p>100% (100%)</p> <p>Annually or biennially (meet schedule)</p> <p>23 (23)</p> <p>38 (38)</p> <p>At least 10 (10)</p> <p>Greater than 90% (not applicable—the AIC decided to no longer conduct the stakeholder survey in 2016–17 as it was not considered to be a reliable means of capturing the effectiveness of the AIC's work)</p>
2017–18	<p>Trends &amp; Issues (T&amp;I) papers and Research Report series are peer reviewed. This ensures the quality of the AIC's research outputs</p> <p>Reports produced for each of the monitoring programs are issued according to schedule, annually or biennially</p> <p>Peer-reviewed T&amp;I and Research Report papers are prepared for publication</p> <p>Other publications—including statistical reports, statistical bulletins, briefs, journal articles, consultancy reports et cetera—to be published each year</p> <p>Roundtables, workshops and other forums to be held annually</p>	<p>100%</p> <p>Annually or biennially</p> <p>23</p> <p>38</p> <p>At least 10</p>
2018–19 and beyond	Same as for 2017–18.	Same as for 2017–18.
<b>Purpose</b>	The AIC is Australia's national research and knowledge centre on crime and justice, compiling trend data and promulgating and disseminating research studies and policy advice.	

## **Section 3: Budgeted financial statements**

This section presents budgeted financial statements that provide a comprehensive snapshot of entity finances for the 2017–18 Budget year, including the impact of budget measures and resourcing.

### **3.1 DIFFERENCES BETWEEN ENTITY RESOURCING AND FINANCIAL STATEMENTS**

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

### **3.2 ANALYSIS OF BUDGETED FINANCIAL STATEMENTS**

The AIC has an approved loss of \$0.386m in 2016–17, excluding unfunded depreciation, mainly due to an unexpected and unavoidable increase in its property outgoings. The budgeted operating result for 2017–18 is a break-even position.

The AIC's appropriation income in 2017–18 has reduced by \$0.075m from 2016–17 appropriation, primarily as a result of additional savings and efficiency measures reported in Part 2 of Table 1.2.

The AIC's own-source revenue is budgeted to increase from the prior year by \$1.185m to \$2.789m, due to planned increases in externally funded research and related activities.



### 3.3 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	3,713	4,516	4,504	4,504	4,367
Suppliers	3,394	3,315	3,296	3,306	3,466
Depreciation and amortisation	135	105	105	105	65
<b>Total expenses</b>	<b>7,242</b>	<b>7,936</b>	<b>7,905</b>	<b>7,915</b>	<b>7,898</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	1,539	2,739	2,739	2,739	2,739
Royalties	66	50	50	50	50
<b>Total own-source revenue</b>	<b>1,605</b>	<b>2,789</b>	<b>2,789</b>	<b>2,789</b>	<b>2,789</b>
<b>Gains</b>					
Other	39	40	40	40	40
<b>Total gains</b>	<b>39</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>
<b>Total own-source income</b>	<b>1,644</b>	<b>2,829</b>	<b>2,829</b>	<b>2,829</b>	<b>2,829</b>
<b>Net (cost of)/contribution by services</b>	<b>(5,598)</b>	<b>(5,107)</b>	<b>(5,076)</b>	<b>(5,086)</b>	<b>(5,069)</b>
Revenue from government	5,077	5,002	4,971	4,981	5,004
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(521)</b>	<b>(105)</b>	<b>(105)</b>	<b>(105)</b>	<b>(65)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(521)</b>	<b>(105)</b>	<b>(105)</b>	<b>(105)</b>	<b>(65)</b>

**Note: Impact of net cash appropriation arrangements**

	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations</b>	<b>(386)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Less depreciation/amortisation expenses previously funded through revenue appropriations	135	105	105	105	65
<b>Total comprehensive income/(loss) as per the statement of comprehensive income</b>	<b>(521)</b>	<b>(105)</b>	<b>(105)</b>	<b>(105)</b>	<b>(65)</b>

Prepared on Australian Accounting Standards basis.

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

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,313	1,008	1,008	1,008	1,008
Trade and other receivables	716	716	716	716	716
<b>Total financial assets</b>	<b>2,029</b>	<b>1,724</b>	<b>1,724</b>	<b>1,724</b>	<b>1,724</b>
<b>Non-financial assets</b>					
Property, plant and equipment	209	209	126	43	–
Other non-financial assets	84	84	84	84	84
<b>Total non-financial assets</b>	<b>293</b>	<b>293</b>	<b>210</b>	<b>127</b>	<b>84</b>
<b>Total assets</b>	<b>2,322</b>	<b>2,017</b>	<b>1,934</b>	<b>1,851</b>	<b>1,808</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	751	751	751	751	751
Other payables	991	991	991	991	991
<b>Total payables</b>	<b>1,742</b>	<b>1,742</b>	<b>1,742</b>	<b>1,742</b>	<b>1,742</b>
<b>Provisions</b>					
Other provisions	223	–	–	–	–
<b>Total provisions</b>	<b>223</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total liabilities</b>	<b>1,965</b>	<b>1,742</b>	<b>1,742</b>	<b>1,742</b>	<b>1,742</b>
<b>Net assets</b>	<b>357</b>	<b>275</b>	<b>192</b>	<b>109</b>	<b>66</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Contributed equity	1,180	1,203	1,225	1,247	1,269
Reserves	144	144	144	144	144
Retained surplus/(accumulated deficit)	(967)	(1,072)	(1,177)	(1,282)	(1,347)
<b>Total parent entity interest</b>	<b>357</b>	<b>275</b>	<b>192</b>	<b>109</b>	<b>66</b>
<b>Total equity</b>	<b>357</b>	<b>275</b>	<b>192</b>	<b>109</b>	<b>66</b>

Prepared on Australian Accounting Standards basis.

**Table 3.3: 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
<b>Opening balance as at 1 July 2017</b>				
Balance carried forward from previous period	(967)	144	1,180	357
Adjustment for changes in accounting policies	–	–	–	–
<b>Adjusted opening balance</b>	<b>(967)</b>	<b>144</b>	<b>1,180</b>	<b>357</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(105)	–	–	(105)
<b>Total comprehensive income</b>	<b>(105)</b>	<b>–</b>	<b>–</b>	<b>(105)</b>
Of which:				
Attributable to the Australian Government	(105)	–	–	(105)
<b>Transactions with owners</b>				
Contributions by owners				
Departmental capital budget	–	–	23	23
<b>Sub-total transactions with owners</b>	<b>–</b>	<b>–</b>	<b>23</b>	<b>23</b>
<b>Estimated closing balance as at 30 June 2018</b>	<b>(1,072)</b>	<b>144</b>	<b>1,203</b>	<b>275</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(1,072)</b>	<b>144</b>	<b>1,203</b>	<b>275</b>

Prepared on Australian Accounting Standards basis.

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

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	5,077	5,002	4,971	4,981	5,004
Sale of goods and rendering of services	1,539	2,739	2,739	2,739	2,739
Other	66	50	50	50	50
<b>Total cash received</b>	<b>6,682</b>	<b>7,791</b>	<b>7,760</b>	<b>7,770</b>	<b>7,793</b>
<b>Cash used</b>					
Employees	3,713	4,516	4,504	4,504	4,367
Suppliers	3,585	3,498	3,256	3,266	3,426
<b>Total cash used</b>	<b>7,298</b>	<b>8,014</b>	<b>7,760</b>	<b>7,770</b>	<b>7,793</b>
<b>Net cash from/(used by) operating activities</b>	<b>(616)</b>	<b>(223)</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	106	105	22	22	22
<b>Total cash used</b>	<b>106</b>	<b>105</b>	<b>22</b>	<b>22</b>	<b>22</b>
<b>Net cash from/(used by) investing activities</b>	<b>106</b>	<b>105</b>	<b>22</b>	<b>22</b>	<b>22</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	23	23	22	22	22
<b>Total cash received</b>	<b>23</b>	<b>23</b>	<b>22</b>	<b>22</b>	<b>22</b>
<b>Net cash from/(used by) financing activities</b>	<b>23</b>	<b>23</b>	<b>22</b>	<b>22</b>	<b>22</b>
<b>Net increase/(decrease) in cash held</b>	<b>(699)</b>	<b>(305)</b>	<b>–</b>	<b>–</b>	<b>–</b>
Cash and cash equivalents at the beginning of the reporting period	2,012	1,313	1,008	1,008	1,008
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,313</b>	<b>1,008</b>	<b>1,008</b>	<b>1,008</b>	<b>1,008</b>

Prepared on Australian Accounting Standards basis.

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

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget—Bill 1 (DCB)	23	23	22	22	22
<b>Total new capital appropriations</b>	<b>23</b>	<b>23</b>	<b>22</b>	<b>22</b>	<b>22</b>
<b>Provided for:</b>					
Purchase of non-financial assets	23	23	22	22	22
<b>Total items</b>	<b>23</b>	<b>23</b>	<b>22</b>	<b>22</b>	<b>22</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation—DCB(a)	23	23	22	22	22
Funded internally from departmental resources(b)	83	82	–	–	–
<b>Total purchases of non-financial assets</b>	<b>106</b>	<b>105</b>	<b>22</b>	<b>22</b>	<b>22</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	106	105	22	22	23
<b>Total cash used to acquire assets</b>	<b>106</b>	<b>105</b>	<b>22</b>	<b>22</b>	<b>23</b>

Prepared on Australian Accounting Standards basis.

DCB = departmental capital budget.

(a) Includes purchases from current and previous years' DCBs.

(b) Includes funding from current Bill 1 and prior year Act 1, 3 and 5 appropriations (excluding amounts from the DCB), section 74 retained revenue receipts, and proceeds from the sale of assets.

**Table 3.6: Statement of asset movements (budget year 2017–18)**

	Property, plant & equipment \$'000	Computer software & intangibles \$'000	Total \$'000
<b>As at 1 July 2017</b>			
Gross book value	1,472	123	1,595
Accumulated depreciation/amortisation and impairment	(1,263)	(123)	(1,386)
<b>Opening net book balance</b>	<b>209</b>	<b>–</b>	<b>209</b>
<b>CAPITAL ASSET ADDITIONS</b>			
<b>Estimated expenditure on new or replacement assets</b>			
By purchase—appropriation equity(a)	23	–	23
By purchase—other	82	–	82
<b>Total additions</b>	<b>105</b>	<b>–</b>	<b>105</b>
<b>Other movements</b>			
Depreciation/amortisation expense	(105)	–	(105)
<b>Total other movements</b>	<b>(105)</b>	<b>–</b>	<b>(105)</b>
<b>As at 30 June 2018</b>			
Gross book value	1,577	123	1,700
Accumulated depreciation/amortisation and impairment	(1,368)	(123)	(1,491)
<b>Closing net book balance</b>	<b>209</b>	<b>–</b>	<b>209</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2017–18.