

ATTORNEY-GENERAL'S DEPARTMENT

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Attorney-General's Department supports the Attorney-General and the Minister for Justice and Minister Assisting the Prime Minister for Counter-Terrorism in achieving a just and secure society.

The department provides legal services to the Commonwealth (including legal advice and representation), protects and promotes national security and leads within government on justice, law enforcement and emergency management policy.

In 2017-18, the department will pursue the following strategic priorities:

- support the Attorney-General as First Law Officer, including by providing high-quality legal services to the Commonwealth
- protect Australia by delivering effective national security policies, legislation and programs
- maintain an efficient and effective Commonwealth justice system
- pursue national responses to serious and organised crime, and improve community safety
- enable a free society with balanced rights, freedoms and responsibilities
- provide national leadership in emergency management.

1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to the department for its operations and to deliver programs and services on behalf of the government. The table summarises how resources will be applied by administered (on behalf of the government or the public) and departmental (for the entity's operations) classification.

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
DEPARTMENTAL		
Annual appropriations—ordinary annual services(a)		
Prior year appropriations available(b)	38,258	42,944
Departmental appropriation(c)	199,889	203,970
s 74 retained revenue receipts(d)	43,390	42,613
Departmental capital budget(e)	15,773	18,369
Annual appropriations—other services—non-operating(f)		
Equity injection	4,731	8,383
Total departmental annual appropriations	302,041	316,279
Special accounts(g)		
Opening balance	25,786	21,760
Non-appropriation receipts	142,066	149,049
Total special accounts	167,852	170,809
Total departmental resourcing	469,893	487,088
ADMINISTERED		
Annual appropriations—ordinary annual services(a)		
Outcome 1	593,066	379,335
Administered capital budget(h)	856	867
Payments to corporate entities(i)	–	14,439
Annual appropriations—other services—non-operating(f)		
Prior year appropriations available(b)	41,939	24,643
Administered assets and liabilities	20,412	1,530
Annual appropriations—other services—specific payments to states, ACT, NT and local government(f)		
Outcome 1(j)	7,248	3,214
Total administered annual appropriations	663,521	424,028
Total administered special appropriations(k)	94,338	3,225
Special accounts(g)		
Opening balance	20,731	21,398
Non-appropriation receipts	18,719	2,060
Total special accounts	39,450	23,458
Less payments to corporate entities from annual or special appropriations	–	(14,439)
Total administered resourcing	797,309	436,272
Total net resourcing for entity	1,267,202	923,360
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Average staffing level (number)(l)	2016–17	2017–18
	1,836	1,736

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 funding withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Excludes the departmental capital budget.

(d) Estimated retained revenue receipts under section 74 of the PGPA Act.

Notes to Table 1.1 (continued)

(e) 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'.

(f) Appropriation Bill (No. 2) 2017–18.

(g) Excludes 'special public money' held in an account such as a Services for Other Entities and Trust Monies special account. 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, special appropriations and special accounts.

(h) Administered capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. See Table 3.10 for further details. For accounting purposes, this amount is designated as 'contributions by owners'.

(i) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act. The corporate entity referred to in this table is the Australian Human Rights Commission.

(j) Relates to appropriations sought for payments to the states in Appropriation Bill (No. 2) 2017–18. The funding is provided for grants to non-government schools under the Schools Security Programme.

(k) For further information on special appropriations, 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, special appropriations and special accounts.

(l) See the notes to Table 2.1 for a breakdown of staffing numbers.

Third-party payments from and on behalf of other entities

	2016–17 Estimated actual \$'000	2017–18 Estimate \$'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 (s 7)</i>	3,838	3,896
Payments made to corporate entities within the portfolio (Administered Bill 1)		
Australian Human Rights Commission	–	14,439
Total third-party payments	3,838	18,335

1.3 BUDGET MEASURES

Budget measures announced since the 2016–17 Mid-Year Economic and Fiscal Outlook (MYEFO) relating to the department are detailed in Budget Paper No. 2 and are summarised in Part 1 of Table 1.2.

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
Revenue measures						
Gold Coast 2018 Commonwealth Games—additional Australian Government support(a)	1.2					
Departmental revenue		–	nfp	–	–	–
Total revenue measures		–	–	–	–	–
Expense measures						
Public Service Modernisation Fund—transformation and innovation stream(b)	1.1, 1.2					
Administered expenses		–	–	–	–	–
Departmental expenses		–	–	–	–	–
Total		–	–	–	–	–
Commonwealth Redress Scheme for Survivors of Institutional Child Sexual Abuse	1.1, 1.4					
Administered expenses		–	1,200	nfp	nfp	nfp
Departmental expenses		–	412	–	–	–
Total		–	1,612	–	–	–
Gold Coast 2018 Commonwealth Games—additional Australian Government support(a)	1.2					
Administered expenses		–	–	–	–	–
Departmental expenses		–	nfp	–	–	–
Total		–	–	–	–	–
Managing National Security Risks in Critical Infrastructure(c)	1.2					
Administered expenses		–	–	–	–	–
Departmental expenses		–	–	–	–	–
Total		–	–	–	–	–
National Fire Danger Rating System(d)	1.2					
Administered expenses		–	–	–	–	–
Departmental expenses		(700)	–	–	–	–
Total		(700)	–	–	–	–
Schools Security Programme—extension(e)	1.2					
Administered expenses		–	–	–	–	–
Departmental expenses		–	286	286	286	–
Total		–	286	286	286	–
Standardisation of Overseas Allowances for Australian Government Employees—efficiencies(f)	1.2					
Administered expenses		–	–	–	–	–
Departmental expenses		–	–	(9)	(4)	(4)
Total		–	–	(9)	(4)	(4)

Part 1: Measures announced since the 2016–17 MYEFO (continued)

	Program	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
Expense measures (continued)						
Family Law Courts—improving risk identification and management(g)	1.4					
Administered expenses		–	129	163	166	168
Departmental expenses		–	–	–	–	–
Total		–	129	163	166	168
Parenting Management Hearings—establishment(g)	1.1, 1.4					
Administered expenses		–	40	290	341	508
Departmental expenses		–	471	–	–	–
Total		–	511	290	341	508
Specialist Domestic Violence Units—expansion(g)	1.4					
Administered expenses		–	1,200	2,200	–	–
Departmental expenses		–	–	–	–	–
Total		–	1,200	2,200	–	–
Legal Assistance Services—additional funding(h)	1.6					
Administered expenses		–	5,500	5,577	5,661	–
Departmental expenses		–	–	–	–	–
Total		–	5,500	5,577	5,661	–
Australian Victims of Terrorism Overseas Payment	1.7					
Administered expenses		70	1,070	600	600	–
Departmental expenses		–	–	–	–	–
Total		70	1,070	600	600	–
National Security—Australia New Zealand Counter-Terrorism Committee	1.7					
Administered expenses		–	1,800	1,800	1,800	1,800
Departmental expenses		–	–	–	–	–
Total		–	1,800	1,800	1,800	1,800
Disaster Relief(i)	1.8					
Administered expenses		–	–	–	–	–
Departmental expenses		–	–	–	–	–
Total		–	–	–	–	–
Disaster Resilience Program—extension(j)						
Administered expenses		–	–	–	–	–
Departmental expenses		–	–	–	–	–
Total		–	–	–	–	–
Total expense measures						
Administered		70	10,939	10,630	8,568	2,476
Departmental		(700)	1,169	277	282	(4)
Total		(630)	12,108	10,907	8,850	2,472

Part 1: Measures announced since the 2016–17 MYEFO (continued)

	Program	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
Capital measures						
GovPass Program—trusted digital identity framework(k)	1.2					
Departmental capital		–	–	–	–	–
Managing National Security Risks in Critical Infrastructure(c)	1.2					
Departmental capital		–	–	–	–	–
Total capital measures		–	–	–	–	–

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) The lead entity for this measure is the Department of Health. The full measure description and package details appear in Budget Paper No. 2 under the Health portfolio.

(b) This is a cross-portfolio measure. Funding of \$0.725m will be provided in 2019–20.

(c) Funding for this measure was published in the 2016–17 Portfolio Additional Estimates Statements.

(d) Funding of \$0.700m will be transferred from the department to the Treasury to support the development of the prototype National Fire Danger Rating System.

(e) Total funding for this measure is \$18.0m over three years, including \$17.1m funded through the Treasury.

(f) This is a cross-portfolio measure.

(g) The government has allocated \$26.8m over four years to bolster the family law system, comprising \$12.7m for Parenting Management Hearings (including \$11.1m to the Federal Court of Australia), \$10.7m for Family Law Courts (including \$10.1m to the Federal Court of Australia) and \$3.4m to the department for Specialist Domestic Violence Units.

(h) This measure forms part of a \$55.7m package over three years, which includes \$39.0m for community legal centres funded through the Treasury.

(i) Funding for disaster recovery assistance will be provided for Tropical Cyclone Debbie (program 1.8 and Budget Paper No. 3).

(j) The National Partnership on Natural Disaster Resilience will be extended by one year to 2017–18 (Budget Paper No. 3).

(k) The lead entity for this measure is the Digital Transformation Agency. The full measure description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet portfolio. Funding of \$2.500m will be provided in 2017–18.

Part 2: Other measures not previously reported in a portfolio statement

The department has no other measures not previously reported in a portfolio statement.

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 department's outcome is described below together with its related programs.

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 department can be found at <https://www.ag.gov.au/About/Pages/default.aspx>.

The most recent annual performance statement can be found at <https://www.ag.gov.au/Publications/AnnualReports/15-16/Pages/Part2-Performance-statement/default.aspx>.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

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

Linked programs

<p>Department of Foreign Affairs and Trade Program 1.1: Foreign Affairs and Trade Operations Program 1.2: Official Development Assistance Contribution to Outcome 1 The Department of Foreign Affairs and Trade contributes to protecting and promoting the rule of law in Australia and internationally through its support for the delivery of programs with international and regional organisations and foreign countries, including advocacy and coordination roles at overseas missions.</p>
<p>Department of Human Services Program 1.1: Services to the Community—Social Security and Welfare Contribution to Outcome 1 The Department of Human Services contributes to building a safe and secure Australia by delivering, on behalf of the Attorney-General's Department, the Disaster Recovery Allowance, the Disaster Recovery Payment and the Australian Victims of Terrorism Overseas Payment, and by providing overflow call capacity in times of peak, unexpected demand for the National Security Hotline.</p>
<p>Department of Immigration and Border Protection Program 1.1: Border Enforcement Program 2.2: Migration Program 2.3: Visas Contribution to Outcome 1 The Department of Immigration and Border Protection contributes to protecting and promoting the rule of law through its support for the delivery of programs with international and regional organisations and foreign countries, including advocacy and coordination roles at overseas missions. The Department of Immigration and Border Protection contributes to ensuring an effective and efficient justice system by providing advice and information on immigration and citizenship issues to support the management of Australia's intercountry adoption arrangements.</p>
<p>Department of the Prime Minister and Cabinet Program 2.1: Jobs, Land and Economy Program 2.3: Safety and Wellbeing Program 2.4: Culture and Capability Contribution to Outcome 1 The Department of the Prime Minister and Cabinet contributes to protecting and promoting the rule of law and ensuring an effective and efficient justice system by:</p> <ul style="list-style-type: none">• supporting native title representative bodies and native title service providers within the native title system• administering the Indigenous Advancement Strategy, which has synergies with the Attorney-General's Department's Indigenous Legal Assistance Program that funds organisations to deliver legal assistance services to help Indigenous Australians overcome their legal problems and fully exercise their legal rights.
<p>Department of Social Services Program 1.1: Family Tax Benefit (Child Support Scheme component) Program 2.1: Families and Communities Program 2.3: Social and Community Services Contribution to Outcome 1 The Department of Social Services contributes to ensuring a just society:</p> <ul style="list-style-type: none">• by administering grants for Family Law Services, which support resolution of family matters• by contributing to the management of Australia's intercountry adoption arrangements, including through the operation of the Intercountry Adoption Australia service• through the Child Support Scheme legislation, which is the policy responsibility of the Department of Social Services, and is delivered by the Department of Human Services.

Budgeted expenses for Outcome 1

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 Estimated actual \$'000	2017–18 Budget \$'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	62,679	64,320	58,899	52,679	53,186
Sections 74 retained revenue receipts(a)	8,052	3,816	3,171	3,193	3,413
Expenses not requiring appropriation in the budget year(b)	12,287	7,774	8,574	9,710	10,046
Total for program 1.1	83,018	75,910	70,644	65,582	66,645
Program 1.2: Attorney-General's Department Operating Expenses— National Security and Criminal Justice					
Departmental expenses					
Departmental appropriation	137,210	139,650	137,895	138,668	118,058
Sections 74 retained revenue receipts(a)	35,338	38,797	37,944	38,547	38,224
Expenses not requiring appropriation in the budget year(c)	15,152	9,666	10,652	12,041	12,426
Total for program 1.2	187,700	188,113	186,491	189,256	168,708
Program 1.3: Australian Government Solicitor					
Departmental expenses					
Special accounts					
Australian Government Solicitor Operational Special Account	147,109	147,888	149,722	151,407	154,253
Total for program 1.3	147,109	147,888	149,722	151,407	154,253
Program 1.4: Justice Services					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)					
Community Legal Services Program	8,016	8,989	10,185	2,991	3,179
Courts and tribunals reform	–	–	150	–	–
Expensive Commonwealth Criminal Cases Fund	4,610	3,675	3,722	3,769	3,799
Family Court of Western Australia	13,708	13,991	14,188	14,355	14,469
Financial assistance towards legal costs and related expenses	3,080	3,316	3,357	3,398	3,425
Financial assistance towards legal costs and related expenses—expenses for witnesses to the Royal Commission into Institutional Responses to Child Sexual Abuse	5,940	660	–	–	–

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
Program 1.4: Justice Services (continued)					
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	5,005	–	–	–	–
Native Title Respondents Scheme	1,825	1,650	1,676	1,696	1,699
Payments for grants to Australian organisations	983	1,009	977	989	997
Payments for membership of international bodies	444	353	364	375	378
Payments for services under the <i>Family Law Act 1975</i> and the Child Support Scheme legislation	1,734	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 supporting the Royal Commission into the Protection and Detention of Children in the Northern Territory	1,970	–	–	–	–
Payments to Law Courts Limited for contributions to operating and capital expenses	3,454	3,492	3,534	3,576	3,605
Payments to corporate entities					
Australian Human Rights Commission	–	14,439	16,290	16,353	16,434
Special appropriations					
<i>Law Officers Act 1964</i>	450	450	450	450	450
<i>Public Governance, Performance and Accountability Act 2013 s 77</i>	34	34	34	34	34
Expenses not requiring appropriation in the budget year(d)	7,179	7,179	7,179	7,179	7,179
Total expenses for program 1.4	63,432	67,195	63,889	56,969	57,470
Program 1.5: Family Relationships					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)					
Family Relationships Services Program	163,378	166,509	168,551	168,068	169,416
Total expenses for program 1.5	163,378	166,509	168,551	168,068	169,416
Program 1.6: Indigenous Legal and Native Title Assistance					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)					
Indigenous Legal Assistance Program	73,585	74,463	74,365	75,276	70,173
Native title system	302	309	318	322	336
Total expenses for program 1.6	73,887	74,772	74,683	75,598	70,509

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2016–17 Estimated actual \$'000	2017–18 Budget \$'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 Bill No. 1)					
Asia–Pacific Rule of Law Aid	1,360	–	–	–	–
ASNet Support to National Security Committee ministers	1,338	1,741	1,884	1,762	1,566
Australia – New Zealand Counter-Terrorism Committee—special fund and operating expenses	11,703	13,517	13,747	13,903	13,952
Australia's contribution to the International Criminal Court(e)	8,128	–	–	–	–
Counter-terrorism exercises	1,067	1,079	1,092	1,104	1,113
Countering Violent Extremism to Prevent Terrorism	7,463	9,287	6,141	6,141	6,141
Data retention industry capital assistance(f)	128,351	–	–	–	–
Disaster Resilience Australia—Emergency Warning System Database	1,741	1,762	1,781	1,802	1,816
Disaster Resilience Australia Package	2,110	2,134	2,158	2,185	2,202
National aerial firefighting	14,804	14,804	14,953	15,147	15,147
National security public information campaign	–	1,144	–	–	–
Payments for grants to Australian organisations	1,625	1,646	1,669	1,693	1,707
Payments for membership of international bodies	109	110	113	115	116
Safer Communities Fund	9,436	9,439	14,242	4,901	–
Other services (Appropriation Bill No. 2)					
Specific purpose payment—Schools Security Programme	7,248	3,214	–	–	–
Special appropriations					
<i>Social Security (Administration) Act 1999—Australian Victims of Terrorism Overseas Payment—s 242</i>	1,095	1,595	1,125	600	–
Special accounts					
Services for Other Entities and Trust Monies	18,052	21,581	1,039	1,039	1,039
Expenses not requiring appropriation in the budget year(g)	1,857	1,629	1,404	1,246	989
Total expenses for program 1.7	217,487	84,682	61,348	51,638	45,788

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2016–17 Estimated actual \$'000	2017–18 Budget \$'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 Bill No. 1)					
Ex gratia assistance—New Zealand citizens	117	120	–	–	–
Special appropriations					
<i>Social Security (Administration)</i> <i>Act 1999—Disaster Recovery</i> Allowance	14,712	191	–	–	–
<i>Social Security (Administration)</i> <i>Act 1999—Disaster Recovery Payment</i>	78,047	955	–	–	–
Expenses not requiring appropriation in the budget year(h)	2,358	–	–	–	–
Total expenses for program 1.8	95,234	1,266	–	–	–
Program 1.9: Royal Commissions					
Administered expenses(i)					
Ordinary annual services (Appropriation Bill No. 1)					
Royal Commission into Institutional Responses to Child Sexual Abuse	71,287	32,267	–	–	–
Royal Commission into the Protection and Detention of Children in the Northern Territory	39,393	3,911	–	–	–
Expenses not requiring appropriation in the budget year(g)	4,020	2,739	–	–	–
Total expenses for program 1.9	114,700	38,917	–	–	–
Outcome 1 totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	593,066	379,335	340,950	325,372	317,058
Other services (Appropriation Bill No. 2)	7,248	3,214	–	–	–
Payments to corporate entities	–	14,439	16,290	16,353	16,434
Special appropriations	94,338	3,225	1,609	1,084	484
Special accounts	18,052	21,581	1,039	1,039	1,039
Expenses not requiring appropriation in the budget year	15,414	11,547	8,583	8,425	8,168
Departmental expenses					
Departmental appropriation	199,889	203,970	196,794	191,347	171,244
s 74 retained revenue receipts	43,390	42,613	41,115	41,740	41,637
Special accounts	147,109	147,888	149,722	151,407	154,253
Expenses not requiring appropriation in the budget year	27,439	17,440	19,226	21,751	22,472
Total expenses for Outcome 1	1,145,945	845,252	775,328	758,518	732,789

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
Movement of administered funds between years					
Outcome 1					
Countering Violent Extremism to Prevent Terrorism	(3,200)	3,200	–	–	–
National security public information campaign	–	798	–	–	–
Royal Commission into Institutional Responses to Child Sexual Abuse	(2,800)	2,800	–	–	–
Royal Commission into the Protection and Detention of Children in the Northern Territory	(3,500)	3,500	–	–	–
Total movement of administered funds	(9,500)	10,298	–	–	–

	2016–17	2017–18
Average staffing level (number)(j)	1,836	1,736

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 *Public Governance, Performance and Accountability Act 2013*.

(b) Expenses not requiring appropriation in the budget year are made up of depreciation and amortisation expenses of \$7.625m 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 \$9.320m 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) Responsibility for the payment of Australia's annual contribution to the International Criminal Court will transfer to the Department of Foreign Affairs and Trade from 2017–18.

(f) Terminates on 30 June 2017.

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

(h) Expenses not requiring appropriation in the budget year are made up of concessions on loan advances.

(i) See 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 3.10 for capital funding provided to the Royal Commissions.

(j) The department's average staffing levels for 2017–18 comprise the ongoing core department, the Royal Commissions and the Australian Government Solicitor. See the table below for further details of average staffing levels.

	Average staffing level (number)		
	2016–17 Estimated actual	2017–18 Budget	Change
Core department	1,027	1,071	44
Royal Commissions			
Royal Commission into Institutional Responses to Child Sexual Abuse	207	80	(127)
Royal Commission into the Protection and Detention of Children in the Northern Territory	28	–	(28)
Total Royal Commissions	235	80	(155)
Defence Abuse Response Taskforce	2	–	(2)
Australian Government Solicitor	572	585	13
Total	1,836	1,736	(100)

Performance criteria for Outcome 1

Table 2.2 details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered.

Table 2.2: Performance criteria for Outcome 1

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		
Program 1.1: Attorney-General's Department Operating Expenses—Civil Justice and Legal Services		
This program contributes to the outcome by providing high-quality legal services to the Commonwealth and its entities, protecting and promoting the rule of law and ensuring an effective and efficient justice system, and building a safe and secure Australia.		
Delivery	<ul style="list-style-type: none"> • Providing legal and legal policy advice and legal services to the Australian Government and Cabinet through the Attorney-General in areas of civil law, including in particular constitutional and public international law. • Conducting international litigation and arbitration on behalf of the Australian Government. • Providing policy advice on and managing legislation and programs to support and improve the operation, efficiency and effectiveness of civil justice and legal services frameworks, including federal courts, tribunals, administrative law, family law, native title, legal assistance, private international law, intercountry adoption, marriage celebrants, privacy and information law, personal insolvency and personal property securities. • Providing policy advice and delivering programs to protect and promote human rights and an inclusive Australia, with a focus on traditional rights and freedoms. • Providing administrative support to Royal Commissions and coordinating and managing the Commonwealth's engagement with Royal Commissions. 	
Performance information		
Year	Performance criteria	Targets
2016–17	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	Expected to achieve all.
2017–18	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2016–17 results.
2018–19 and beyond	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2017–18 results.
Purpose	Achieving a just and secure society.	

Table 2.2: Performance criteria for Outcome 1 (continued)

Program 1.2: Attorney-General's Department Operating Expenses—National Security and Criminal Justice		
<p>This program contributes to the outcome by providing high-quality legal services to the Commonwealth and its entities, protecting and promoting the rule of law and ensuring an effective and efficient justice system, and building a safe and secure Australia.</p>		
Delivery	<ul style="list-style-type: none"> • Providing legal and legal policy advice and legal services to the Attorney-General and Minister for Justice in the areas of national security and Commonwealth criminal law, to ensure the Commonwealth maintains effective and appropriate laws. • Providing policy advice and delivering programs to contribute to maintaining public confidence in the Australian Government's ability to provide a safe and secure environment. • Providing policy advice, managing legislation and working with partners and industry to combat people smuggling, serious and organised crime, cyber threats and online criminal activity, transnational crime, corruption, illicit firearms, violent extremism, terrorism, and domestic violence; build the resilience of critical infrastructure; and strengthen law enforcement capability. • Providing policy advice to promote a greater national focus on disaster prevention, preparedness, mitigation, response and recovery. • Managing the Commonwealth's extradition, mutual assistance, federal offender and transfer of prisoner programs. • Administering the legislation and policy underpinning the Australian Victims of Terrorism Overseas Payment scheme. 	
Performance information		
Year	Performance criteria	Targets
2016–17	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	Expected to achieve all.
2017–18	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2016–17 results.
2018–19 and beyond	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2017–18 results.
Purpose	Achieving a just and secure society.	

Table 2.2: Performance criteria for Outcome 1 (continued)

Program 1.3: Australian Government Solicitor		
This program contributes to the outcome by providing high-quality legal services to the Commonwealth and its entities, and protecting and promoting the rule of law and ensuring an effective and efficient justice system.		
Delivery	Providing legal advice and representation to the Australian Government and Cabinet through the Attorney-General, expert legal services to government agencies on a fee-for-service basis, and professional development activities to contribute to the quality and knowledge of government lawyers.	
Performance information		
Year	Performance criteria	Targets
2016–17	Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	Expected to achieve all.
2017–18	Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2016–17 results.
2018–19 and beyond	Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2017–18 results.
Purpose	Achieving a just and secure society.	
Program 1.4: Justice Services		
This program contributes to the outcome by protecting and promoting the rule of law and ensuring an effective and efficient justice system, and building a safe and secure Australia.		
Delivery	Administering programs and providing services to support access to justice.	
Performance information		
Year	Performance criteria	Targets
2016–17	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	Expected to achieve all.
2017–18	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2016–17 results.
2018–19 and beyond	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2017–18 results.
Purpose	Achieving a just and secure society.	

Table 2.2: Performance criteria for Outcome 1 (continued)

Program 1.5: Family Relationships		
This program contributes to the outcome by protecting and promoting the rule of law and ensuring an effective and efficient justice system, and building a safe and secure Australia.		
Delivery	Providing services to support resolution of family matters.	
Performance information		
Year	Performance criteria	Targets
2016–17	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	Expected to achieve all.
2017–18	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2016–17 results.
2018–19 and beyond	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2017–18 results.
Purpose	Achieving a just and secure society.	
Program 1.6: Indigenous Legal and Native Title Assistance		
This program contributes to the outcome by protecting and promoting the rule of law and ensuring an effective and efficient justice system, and building a safe and secure Australia.		
Delivery	Providing services to support access to justice.	
Performance information		
Year	Performance criteria	Targets
2016–17	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	Expected to achieve all.
2017–18	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2016–17 results.
2018–19 and beyond	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2017–18 results.
Purpose	Achieving a just and secure society.	

Table 2.2: Performance criteria for Outcome 1 (continued)

Program 1.7: National Security and Criminal Justice		
This program contributes to the outcome by protecting and promoting the rule of law and ensuring an effective and efficient justice system, and building a safe and secure Australia.		
Delivery	Providing services to support a just and inclusive, safe and secure Australia.	
Performance information		
Year	Performance criteria	Targets
2016–17	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	Expected to achieve all.
2017–18	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2016–17 results.
2018–19 and beyond	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2017–18 results.
Purpose	Achieving a just and secure society.	
Program 1.8: Australian Government Disaster Financial Support Payments		
This program contributes to the outcome by building a safe and secure Australia.		
Delivery	Under Commonwealth Government arrangements, providing: <ul style="list-style-type: none"> timely and targeted payments and support to individuals and families affected by major disasters throughout Australia ex gratia assistance to eligible New Zealand 'non-protected' Special Category Visa (subclass 444) holders who have also been adversely affected by the disasters loans to states and territories at a concessional interest rate to support disaster recovery assistance to small businesses, primary producers, non-profit organisations and needy individuals. 	
Performance information		
Year	Performance criteria	Targets
2016–17	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	Expected to achieve all.
2017–18	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2016–17 results.
2018–19 and beyond	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2017–18 results.
Purpose	Achieving a just and secure society.	

Table 2.2: Performance criteria for Outcome 1 (continued)

Program 1.9: Royal Commissions		
This program contributes to the outcome by protecting and promoting the rule of law and ensuring an effective and efficient justice system.		
Delivery	Establishing Royal Commissions and maintaining ongoing operations in order for the Commissioners to make and report findings and recommendations as set out in the terms of reference for each Royal Commission.	
Performance information		
Year	Performance criteria	Targets
2016–17	Delivery of reports on time in accordance with the terms of reference. Effective administrative support for Royal Commissions.	Expected to achieve all.
2017–18	Delivery of reports on time in accordance with the terms of reference. Effective administrative support for Royal Commissions.	Final report of the Royal Commission into the Protection and Detention of Children in the Northern Territory submitted to the Governor-General by 1 August 2017. All reports of the Royal Commission into Institutional Responses to Child Sexual Abuse submitted to the Governor-General by 15 December 2017.
Purpose	Achieving a just and secure society.	

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

Departmental

Income statement

The department is budgeting for surpluses of \$3.578m in 2017–18, \$1.744m in 2018–19, \$1.235m in 2019–20 and \$1.361m in 2020–21 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.

The major changes in the budgeted departmental income statement are the new measures and estimates variations.

Balance sheet

The department's net asset (equity) position decreases over the forward estimates as it is not funded for depreciation for major assets.

Administered

Schedule of budgeted income and expenses

The reduction in expenses between 2016–17 and 2017–18 is primarily due to the completion of the Royal Commissions in 2017–18 and the completion of the data retention industry grants program in 2016–17.

Schedule of budgeted assets and liabilities

Major movements in land and buildings, employee provisions and other provisions are due to the completion of the Royal Commission into Institutional Responses to Child Sexual Abuse on 30 June 2018.

Schedule of budgeted administered cash flows

Cash movements represent concessional loan advances and repayments from states in relation to natural disasters.

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
EXPENSES					
Employee benefits	217,942	221,762	221,640	221,860	215,016
Suppliers	143,442	157,443	150,623	147,164	136,395
Depreciation and amortisation	31,931	22,698	24,586	27,113	27,834
Total expenses	393,315	401,903	396,849	396,137	379,245
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	184,520	181,898	180,400	182,101	184,717
Interest	150	100	100	100	100
Other revenue	1,708	2,073	2,073	2,073	2,073
Total own-source revenue	186,378	184,071	182,573	184,274	186,890
Gains					
Other—resources received free of charge	495	495	495	495	495
Total gains	495	495	495	495	495
Total own-source income	186,873	184,566	183,068	184,769	187,385
Net (cost of)/contribution by services	(206,442)	(217,337)	(213,781)	(211,368)	(191,860)
Revenue from government	199,889	203,970	196,794	191,347	171,244
Surplus/(deficit) attributable to the Australian Government	(6,553)	(13,367)	(16,987)	(20,021)	(20,616)
Total comprehensive income/(loss) attributable to the Australian Government	(6,553)	(13,367)	(16,987)	(20,021)	(20,616)

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	20,391	3,578	1,744	1,235	1,361
Less depreciation/amortisation expenses previously funded through revenue appropriations	26,944	16,945	18,731	21,256	21,977
Total comprehensive income/(loss) as per the statement of comprehensive income	(6,553)	(13,367)	(16,987)	(20,021)	(20,616)

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
ASSETS					
Financial assets					
Cash and cash equivalents	35,730	39,021	40,876	43,247	44,476
Trade and other receivables	96,876	98,691	100,147	100,913	97,956
Total financial assets	132,606	137,712	141,023	144,160	142,432
Non-financial assets					
Land and buildings	48,625	47,232	39,105	30,993	22,646
Property, plant and equipment	25,422	35,012	37,847	36,108	28,750
Heritage and cultural assets	4,204	4,204	4,204	4,204	4,204
Intangibles	22,519	23,318	24,423	23,491	29,892
Other non-financial assets	5,144	5,661	5,763	5,664	5,107
Total non-financial assets	105,914	115,427	111,342	100,461	90,599
Total assets	238,520	253,139	252,365	244,621	233,031
LIABILITIES					
Payables					
Suppliers	34,406	35,290	34,852	33,283	29,807
Other payables	16,832	14,894	14,678	14,513	13,674
Total payables	51,238	50,184	49,530	47,796	43,481
Provisions					
Employee provisions	57,303	57,873	58,177	58,341	56,948
Other provisions	65	67	68	69	69
Total provisions	57,368	57,940	58,245	58,410	57,017
Total liabilities	108,606	108,124	107,775	106,206	100,498
Net assets	129,914	145,015	144,590	138,415	132,533
EQUITY					
Parent entity interest					
Contributed equity	262,043	292,658	310,265	324,366	339,917
Reserves	20,710	20,710	20,710	20,710	20,710
Retained surplus/(accumulated deficit)	(152,839)	(168,353)	(186,385)	(206,661)	(228,094)
Total parent entity interest	129,914	145,015	144,590	138,415	132,533
Total equity	129,914	145,015	144,590	138,415	132,533

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
Opening balance as at 1 July 2017				
Balance carried forward from previous period	(152,839)	20,710	262,043	129,914
Adjustment for changes in accounting policies	–	–	–	–
Adjusted opening balance	(152,839)	20,710	262,043	129,914
Comprehensive income				
Surplus/(deficit) for the period	(13,367)	–	–	(13,367)
Total comprehensive income	(13,367)	–	–	(13,367)
Transactions with owners				
Distributions to owners				
Returns of capital				
Dividends	(2,147)	–	–	(2,147)
Distribution of equity	–	–	4,942	4,942
Contributions by owners				
Equity injection—appropriation	–	–	8,383	8,383
Departmental capital budget	–	–	18,369	18,369
Other	–	–	(1,079)	(1,079)
Sub-total transactions with owners	(2,147)	–	30,615	28,468
Estimated closing balance as at 30 June 2018	(168,353)	20,710	292,658	145,015
Closing balance attributable to the Australian Government	(168,353)	20,710	292,658	145,015

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
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	187,122	180,433	183,787	183,778	185,895
Interest	150	100	100	100	100
Appropriations	184,698	204,218	195,141	191,074	175,092
Total cash received	371,970	384,751	379,028	374,952	361,087
Cash used					
Employees	226,908	221,178	221,335	220,713	216,123
Suppliers	140,581	156,581	150,668	148,139	138,819
Total cash used	367,489	377,759	372,003	368,852	354,942
Net cash from/(used by) operating activities	4,481	6,992	7,025	6,100	6,145
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	26,435	31,694	20,399	16,330	18,530
Total cash used	26,435	31,694	20,399	16,330	18,530
Net cash from/(used by) investing activities	(26,435)	(31,694)	(20,399)	(16,330)	(18,530)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	26,329	30,140	16,275	13,342	14,431
Total cash received	26,329	30,140	16,275	13,342	14,431
Cash used					
Dividends paid	1,798	2,147	1,046	741	817
Total cash used	1,798	2,147	1,046	741	817
Net cash from/(used by) financing activities	24,531	27,993	15,229	12,601	13,614
Net increase/(decrease) in cash held	2,577	3,291	1,855	2,371	1,229
Cash and cash equivalents at the beginning of the reporting period	33,153	35,730	39,021	40,876	43,247
Cash and cash equivalents at the end of the reporting period	35,730	39,021	40,876	43,247	44,476

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
NEW CAPITAL APPROPRIATIONS					
Capital budgets—Bill 1 (DCB)	15,773	18,369	11,965	11,926	13,130
Equity injections—Bill 2	4,731	8,383	4,774	3,074	50
Total new capital appropriations	20,504	26,752	16,739	15,000	13,180
Provided for:					
Purchase of non-financial assets	20,504	26,752	16,739	15,000	13,180
Total items	20,504	26,752	16,739	15,000	13,180
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations(a)	4,731	8,383	4,774	3,074	50
Funded by capital appropriation—DCB(b)	15,773	18,369	11,965	11,926	13,130
Funded internally from departmental resources(c)	5,931	4,942	3,660	1,330	5,350
Total purchases of non-financial assets	26,435	31,694	20,399	16,330	18,530
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	26,435	31,694	20,399	16,330	18,530
Total cash used to acquire assets	26,435	31,694	20,399	16,330	18,530

DCB = departmental capital budget.

(a) Includes both current and prior year Act 2 and Bills 4 and 6 appropriations and special capital appropriations.

(b) Does not include annual finance lease costs. Includes purchases from current and previous years' DCBs.

(c) Includes section 74 retained revenue receipts.

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

	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	88,407	58,986	4,204	84,488	237,485
Accumulated depreciation/ amortisation and impairment	–	(41,182)	(33,564)	–	(61,969)	(136,715)
Opening net book balance	1,400	47,225	25,422	4,204	22,519	100,770
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase—appropriation equity(a)	–	–	4,039	–	4,344	8,383
By purchase—appropriation ordinary annual services(b)	–	6,178	10,191	–	2,000	18,369
By purchase—other	–	–	4,942	–	–	4,942
Total additions	–	6,178	19,172	–	6,344	31,694
Other movements						
Reclassifications	–	–	125	–	(125)	–
Depreciation/amortisation expense	–	(7,571)	(9,707)	–	(5,420)	(22,698)
Total other movements	–	(7,571)	(9,582)	–	(5,545)	(22,698)
As at 30 June 2018						
Gross book value	1,400	94,585	78,283	4,204	90,707	269,179
Accumulated depreciation/ amortisation and impairment	–	(48,753)	(43,271)	–	(67,389)	(159,413)
Closing net book balance	1,400	45,832	35,012	4,204	23,318	109,766

Prepared on Australian Accounting Standards basis.

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

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

Table 3.7: Schedule of budgeted income and expenses administered on behalf of government (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
EXPENSES					
Employee benefits	35,119	11,654	–	–	–
Suppliers	130,622	69,916	41,100	41,311	41,315
Subsidies	3,454	3,492	3,534	3,576	3,605
Personal benefits	95,177	4,076	2,349	1,830	1,234
Grants	448,298	318,183	296,581	280,744	272,393
Depreciation and amortisation	5,877	4,368	1,404	1,246	989
Payments to corporate entities	–	14,439	16,290	16,353	16,434
Other expenses	9,571	7,213	7,213	7,213	7,213
Total expenses administered on behalf of government	728,118	433,341	368,471	352,273	343,183
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Sale of goods and rendering of services	2,468	2,458	2,460	2,465	2,466
Interest	7,987	7,327	5,242	3,537	2,179
Other revenue	59,077	24,748	4,206	4,206	4,206
Total non-taxation revenue	69,532	34,533	11,908	10,208	8,851
Total own-source income administered on behalf of government	69,532	34,533	11,908	10,208	8,851
Net (cost of)/contribution by services	(658,586)	(398,808)	(356,563)	(342,065)	(334,332)
Surplus/(deficit)	(658,586)	(398,808)	(356,563)	(342,065)	(334,332)
Total comprehensive income/(loss)	(658,586)	(398,808)	(356,563)	(342,065)	(334,332)

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of government (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
ASSETS					
Financial assets					
Cash and cash equivalents	6	–	–	–	–
Receivables	124,598	96,839	80,033	65,227	49,460
Other investments	348,926	348,926	348,926	348,926	348,926
Other financial assets	1,969	844	576	578	581
Total financial assets	475,499	446,609	429,535	414,731	398,967
Non-financial assets					
Land and buildings	314	–	–	–	–
Property, plant and equipment	3,696	2,449	2,051	1,746	1,672
Intangibles	686	246	112	45	–
Total non-financial assets	4,696	2,695	2,163	1,791	1,672
Total assets administered on behalf of government	480,195	449,304	431,698	416,522	400,639
LIABILITIES					
Payables					
Suppliers	22,110	9,592	6,726	6,758	6,794
Grants	8,173	5,781	5,472	5,222	5,170
Other payables	325	162	166	169	169
Total payables	30,608	15,535	12,364	12,149	12,133
Provisions					
Employee provisions	7,741	5,869	5,869	5,869	5,869
Other provisions	1,329	–	–	–	–
Total provisions	9,070	5,869	5,869	5,869	5,869
Total liabilities administered on behalf of government	39,678	21,404	18,233	18,018	18,002
Net assets/(liabilities)	440,517	427,900	413,465	398,504	382,637

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered 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
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	2,895	2,470	2,464	2,467	2,466
Interest	1,246	1,308	1,078	868	669
Other	59,077	24,748	4,206	4,206	4,206
Total cash received	63,218	28,526	7,748	7,541	7,341
Cash used					
Grant payments	445,796	320,576	296,891	280,996	272,445
Subsidies paid	3,454	3,492	3,534	3,576	3,605
Personal benefits	95,177	4,076	2,349	1,830	1,234
Suppliers	122,289	82,637	43,697	41,279	41,282
Employees	35,374	13,700	–	–	–
Payments to corporate entities	–	14,439	16,290	16,353	16,434
Other	7,213	7,213	7,213	7,213	7,213
Total cash used	709,303	446,133	369,974	351,247	342,213
Net cash from/(used by) operating activities	(646,085)	(417,607)	(362,226)	(343,706)	(334,872)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	16,359	16,359	18,067	17,258	17,258
Total cash received	16,359	16,359	18,067	17,258	17,258
Cash used					
Purchase of property, plant and equipment and intangibles	1,396	2,367	872	874	870
Advances and loans made	19,872	30	–	–	–
Total cash used	21,268	2,397	872	874	870
Net cash from/(used by) investing activities	(4,909)	13,962	17,195	16,384	16,388
Net increase/(decrease) in cash held	(650,994)	(403,645)	(345,031)	(327,322)	(318,484)
Cash and cash equivalents at the beginning of the reporting period	1	6	–	–	–
Cash from Official Public Account for appropriations	714,910	423,769	364,336	345,608	336,411
Cash to Official Public Account for appropriations	(63,911)	(20,130)	(19,305)	(18,286)	(17,927)
Cash and cash equivalents at the end of the reporting period	6	–	–	–	–

Prepared on Australian Accounting Standards basis.

Table 3.10: Administered 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
NEW CAPITAL APPROPRIATIONS					
Capital budget—Bill 1 (ACB)	856	867	872	874	870
Administered assets and liabilities—Bill 2	20,412	1,530	–	–	–
Total new capital appropriations	21,268	2,397	872	874	870
Provided for:					
Purchase of non-financial assets	1,396	2,367	872	874	870
Other items(a)	19,872	30	–	–	–
Total items	21,268	2,397	872	874	870
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations(b)	540	1,500	–	–	–
Funded by capital appropriation—ACB(c)	856	867	872	874	870
Total purchases of non-financial assets	1,396	2,367	872	874	870
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	1,396	2,367	872	874	870
Total cash used to acquire assets	1,396	2,367	872	874	870

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. Includes administered capital funding for the department for the Royal Commission into Institutional Responses to Child Sexual Abuse (\$0.540m in 2016–17 and \$1.500m in 2017–18).

(c) Includes purchases from current and previous years' ACBs.

Table 3.11: Statement of administered asset movements (budget year 2017–18)

	Buildings \$'000	Other property, plant & equipment \$'000	Computer software & intangibles \$'000	Total \$'000
As at 1 July 2017				
Gross book value	11,446	11,100	4,715	27,261
Accumulated depreciation/amortisation and impairment	(11,132)	(7,404)	(4,029)	(22,565)
Opening net book balance	314	3,696	686	4,696
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase—appropriation equity(a)	–	1,500	–	1,500
By purchase—appropriation ordinary annual services(b)	–	867	–	867
Total additions	–	2,367	–	2,367
Other movements				
Depreciation/amortisation expense	(314)	(3,614)	(440)	(4,368)
Total other movements	(314)	(3,614)	(440)	(4,368)
As at 30 June 2018				
Gross book value	11,446	13,467	4,715	29,628
Accumulated depreciation/amortisation and impairment	(11,446)	(11,018)	(4,469)	(26,933)
Closing net book balance	–	2,449	246	2,695

Prepared on Australian Accounting Standards basis.

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

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