

ATTORNEY-GENERAL'S DEPARTMENT

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

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

Under the Administrative Arrangements Order of 10 May 2018, responsibility for the Australian Security Intelligence Organisation and legislation relating to telecommunications interception moved from the Attorney-General's Department to the Home Affairs portfolio. Also under the AAO of 10 May 2018, responsibility for the Inspector-General of Intelligence and Security, the Independent National Security Legislation Monitor, the Commonwealth Ombudsman and public interest disclosure legislation transferred from the Prime Minister's portfolio to the Attorney-General's portfolio.

The department's Portfolio Additional Estimates Statements include the following major measures: \$104.3 million over four years for the Royal Commission into Aged Care Quality and Safety; and \$90.7 million over four years for measures under the Women's Economic Security Package.

1.2 ENTITY RESOURCE STATEMENT

The entity resource statement details the resourcing for the department at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018-19 budget year, including variations through Appropriation Bills No. 3 and No. 4, special appropriations and special accounts.

Table 1.1: Entity resource statement – additional estimates for 2018-19 as at Additional Estimates February 2019

	Actual available appropriation 2017-18 \$'000	Estimate as at Budget 2018-19 \$'000	Proposed Additional Estimates 2018-19 \$'000	Total estimate at Additional Estimates 2018-19 \$'000
DEPARTMENTAL				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available (b)*	59,494	47,642	–	47,642
Departmental appropriation	188,242	124,261	6,567	130,828
s74 External Revenue (c)	31,622	13,548	2,936	16,484
Departmental capital budget (d)	11,156	6,132	–	6,132
Annual appropriations – other services – non-operating (e)				
Prior year appropriations available (b)	3,556	12,145	–	12,145
Equity injection	17,723	917	–	917
Total departmental annual appropriations	311,793	204,645	9,503	214,148
Special accounts (f)				
Opening balance	41,619	54,044	(355)	53,689
Non-appropriation receipts	192,183	114,028	7,355	121,383
Total special accounts	233,802	168,072	7,000	175,072
Total departmental resourcing	545,595	372,717	16,503	389,220
ADMINISTERED				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available (b)	77,009	87,564	–	87,564
Outcome 1	422,662	326,604	53,452	380,056
Administered capital budget	16	–	–	–
Payments to corporate entities (g)	14,391	16,184	525	16,709
Annual appropriations – other services – non-operating (e)				
Prior year appropriations available (b)*	43,387	8,981	–	8,981
Administered assets and liabilities	7,446	500	4,549	5,049
Annual appropriations – other services – specific payments to states, ACT, NT and local government				
Prior year appropriations available (b)	2,040	–	–	–
Outcome 1	1,245	–	–	–
Total administered annual appropriations	568,196	439,833	58,526	498,359
Total administered special appropriations (h)	3,416	3,225	(2,745)	480
Special accounts (f)				
Opening balance	16,386	4,508	4,197	8,705
Non-appropriation receipts	2,575	16,244	(15,160)	1,084
Total special account receipts	18,961	20,752	(10,963)	9,789
Less payments to corporate entities from annual or special appropriations	(14,391)	(16,184)	(525)	(16,709)
Total administered resourcing	576,182	447,626	44,293	491,919
Total net resourcing for entity	1,121,777	820,343	60,796	881,139

Table 1.1: Entity resource statement – additional estimates for 2018-19 as at Additional Estimates February 2019

	Actual 2017-18	2018-19
Average staffing level (number) (i)	1,599	1,284

Prepared on a resourcing (appropriations available) basis.

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

Note: The Department of Home Affairs has received \$51.074m of departmental funding under an interim section 75 determination. The financial impact of the transfer of functions is reflected in the "Proposed Additional Estimates 2018-19" column. The final section 75 determination will be reflected in the 2019-20 Portfolio Budget Statements.

(a) *Appropriation Act No. 1 2018-19* and Appropriation Bill No. 3 2018-19.

(b) Excludes funding subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013 (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. Please 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 2018-19.

(f) Excludes Special Public Money held in accounts like Services for Other Entities and Trust Moneys (SOETM) accounts. For further information on special accounts, see Table 3.1.

(g) Australian Human Rights Commission.

(h) For further information on special appropriations, refer to Table 2.1.

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

* Decreased due to Machinery of Government changes.

Third party payments from and on behalf of other entities

	Actual available appropriation 2017-18 \$'000	Estimate as at Budget 2018-19 \$'000	Proposed Additional Estimates 2018-19 \$'000	Total estimate at Additional Estimates 2018-19 \$'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>	4,101	4,170	–	4,170
Payments made to corporate entities within the portfolio				
Australian Human Rights Commission	14,391	16,184	525	16,709
Total third-party payments	18,492	20,354	525	20,879

1.3 ENTITY MEASURES

Table 1.2 summarises new government measures taken since the 2018–19 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2018-19 measures since Budget

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
REVENUE MEASURES					
Whole of Government Legal Services Panel	1.1				
Administered revenues		–	–	–	–
Departmental revenues		–	798	958	805
Total revenue measures		–	798	958	805
EXPENSE MEASURES					
Australian Human Rights Commission – sexual harassment in the workplace inquiry (a)	1.1				
Administered expenses		–	–	–	–
Departmental expenses		–	–	–	–
Total		–	–	–	–
National Elder Abuse Hotline (b)	1.1				
Administered expenses		–	–	–	–
Departmental expenses		–	–	–	–
Total		–	–	–	–
National Memorial for Victims and Survivors of Institutional Child Sexual Abuse (c)	1.1				
Administered expenses		–	–	–	–
Departmental expenses		–	–	–	–
Total		–	–	–	–
National Online Register for Enduring Powers of Attorney	1.1				
Administered expenses		–	–	–	–
Departmental expenses		402	1,741	–	–
Total		402	1,741	–	–
Small Business Package – finance and cash flow (d)	1.1				
Administered expenses		–	–	–	–
Departmental expenses		361	282	–	–
Total		361	282	–	–
Whole of Government Legal Services Panel (e)	1.1				
Administered expenses		–	–	–	–
Departmental expenses		–	816	618	785
Total		–	816	618	785
Women's Economic Security Package (f)	1.1, 1.4, 1.5				
Administered expenses		–	26,975	29,466	27,791
Departmental expenses		–	1,832	2,051	2,626
Total		–	28,807	31,517	30,417
Royal Commission into Aged Care Quality and Safety	1.1, 1.4, 1.9				
Administered expenses		48,521	42,972	–	–
Departmental expenses		3,377	3,446	710	715
Total		51,898	46,418	710	715

Table 1.2: Entity 2018-19 measures since Budget (continued)

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Family Advocacy and Support Services and Legally Assisted and Culturally Appropriate Dispute Resolution – extension of services (g)	1.1, 1.5				
Administered expenses		–	2,375	–	–
Departmental expenses		–	258	160	410
Total		–	2,633	160	410
Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry – implementation and record keeping (h)	1.1, 1.9				
Administered expenses		(1,796)	–	–	–
Departmental expenses		169	369	372	374
Total		(1,627)	369	372	374
Foreign Influence Transparency Scheme – additional funding	1.2				
Administered expenses		–	–	–	–
Departmental expenses		2,402	1,552	–	–
Total		2,402	1,552	–	–
Serious Overseas Criminal Matters Scheme – Reform (i)	1.4				
Administered expenses		–	–	–	–
Departmental expenses		–	–	–	–
Total		–	–	–	–
Total expense measures					
Administered expenses		46,725	72,322	29,466	27,791
Departmental expenses		6,711	10,296	3,911	4,910
Total		53,436	82,618	33,377	32,701
CAPITAL MEASURES					
Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry – implementation and record keeping (h)	1.1				
Administered capital		–	–	–	–
Departmental capital		–	20	–	172
Total		–	20	–	172
Whole of Government Legal Services Panel (e)	1.1				
Administered capital		–	–	–	–
Departmental capital		–	–	–	–
Total		–	–	–	–
Royal Commission into Aged Care Quality and Safety	1.9				
Administered capital		4,549	–	–	–
Departmental capital		–	–	–	–
Total		4,549	–	–	–
Total capital measures					
Administered		4,549	–	–	–
Departmental		–	20	–	172
Total		4,549	20	–	172
Decisions taken but not yet announced		–	–	–	–

Notes to Table 1.2

Prepared on a Government Financial Statistics (fiscal) basis.

- (a) The department contributed funding of \$0.2m in 2017-18 to the inquiry.
- (b) Funding of \$0.6m over four years from 2018-19 will be met from within existing resources of the department.
- (c) Funding of \$0.2m over two years from 2018-19 will be met from within existing resources of the department.
- (d) The lead entity for this measure is the Department of the Treasury. The full measure description and package details appear in the 2018-19 Mid-Year Economic and Fiscal Outlook under the Finance portfolio.
- (e) Funding for 2018-19 will be provided through the Department of Finance Special Account (\$0.2m of departmental funding and \$0.3m of capital funding).
- (f) 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 2018-19 Mid-Year Economic and Fiscal Outlook under the Prime Minister and Cabinet portfolio.
- (g) The measure provides \$25.0m over three years, of which \$3.2m is provided directly to the department and \$21.8m is provided through the Department of the Treasury under a project agreement managed by the Attorney-General's Department.
- (h) The lead entity for this measure is the Department of the Treasury. The full measure description and package details appear in the 2018-19 Mid-Year Economic and Fiscal Outlook under the Treasury portfolio.
- (i) Savings of \$1.6m over four years from 2018-19.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2018-19 Budget in Appropriation Bills No. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2018-19 Budget

	Program impacted	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
OUTCOME 1					
ADMINISTERED					
Annual appropriations					
Measures					
Family Advocacy and Support Services and Legally Assisted and Culturally Appropriate Dispute Resolution – extension of services	1.1, 1.5	–	2,375	–	–
Financial assistance towards legal and related expenses – expenses for witnesses appearing before the Royal Commission into Aged Care Quality and Safety	1.1, 1.4, 1.9	4,811	4,811	–	–
Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry – implementation and record keeping – offset	1.1, 1.9	(1,796)	–	–	–
Women's Economic Security Package	1.1, 1.4, 1.5	–	26,975	29,466	27,791
Royal Commission into Aged Care Quality and Safety	1.1, 1.4, 1.9	43,710	38,161	–	–
Royal Commission into Aged Care Quality and Safety – capital	1.1, 1.4, 1.9	4,549	–	–	–
Serious Overseas Criminal Matters Scheme – Reform	1.4	(400)	(400)	(400)	(400)
Movement of funds					
Legal costs – constitutional matters (a)	1.4	4,455	–	–	–
Legal support services for survivors engaging with the Commonwealth redress scheme for survivors of institutional child sexual abuse	1.4	2,500	(2,500)	–	–
Other variations					
Correction to Payments to Corporate Entities – Australian Human Rights Commission	1.4	104	104	88	104
Remuneration Tribunal increase	1.4	68	49	49	48
Special appropriations (including special accounts)					
Other variations					
Increase to the <i>Law Officers Act 1964</i>	1.4	10	10	10	10
Changes in parameters					
Net increase	1.4 – 1.7	–	284	560	563
Net impact on appropriations for Outcome 1 (administered)		58,011	67,494	29,773	28,116

Table 1.3: Additional estimates and other variations to outcomes since 2018-19 Budget (continued)

	Program impacted	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
DEPARTMENTAL					
Annual appropriations					
Measures					
National Online Register for Enduring Powers of Attorney	1.1	402	1,741	–	–
Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry – implementation and record keeping	1.1	169	369	372	374
Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry – implementation and record keeping – capital	1.1	–	20	–	172
Small Business Package – finance and cash flow	1.1	361	282	–	–
Whole of Government Legal Services Panel	1.1	–	816	618	618
Women's Economic Security Package	1.1, 1.4, 1.5	–	1,832	2,051	2,626
Financial assistance towards legal and related expenses – expenses for witnesses appearing before the Royal Commission into Aged Care Quality and Safety	1.1, 1.4, 1.9	752	750	–	–
Royal Commission into Aged Care Quality and Safety – Commonwealth Representation	1.1, 1.4, 1.9	2,625	2,132	–	–
Family Advocacy and Support Services and Legally Assisted and Culturally Appropriate Dispute Resolution – extension of services	1.1, 1.5	–	258	160	410
Royal Commission into Aged Care Quality and Safety – Records Management	1.1, 1.4, 1.9	–	564	710	715
Foreign Influence Transparency Scheme – additional funding	1.2	2,402	1,552	–	–
Other variations					
Transfer of funding from the Department to the Australian Human Rights Commission for engagement on elder abuse issues as part of the More Choices for a Longer Life package	1.1	(200)	(200)	(200)	(200)
Transfer of responsibility for selected drafting requests from the Commonwealth Director of Public Prosecutions to the department	1.2	56	56	56	56
Changes in parameters					
Net decrease	1.1,1.2	–	–	–	(113)
Net impact on appropriations for Outcome 1 (departmental)		6,567	10,172	3,767	4,825
Total net impact on appropriations for Outcome 1		64,578	77,666	35,540	32,941

(a) Movement of administered funds from 2017-18 to 2018-19.

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 2018-19

	2017-18 Available \$'000	2018-19 Budget \$'000	2018-19 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, justice, security and integrity frameworks.	422,678	326,604	380,056	55,648	(2,196)
Total administered	422,678	326,604	380,056	55,648	(2,196)
DEPARTMENTAL PROGRAMS					
Outcome 1					
A just and secure society through the maintenance and improvement of Australia's law, justice, security and integrity frameworks.	199,398	130,393	136,960	6,767	(200)
Total departmental (a)	199,398	130,393	136,960	6,767	(200)
Total administered and departmental	622,076	456,997	517,016	62,415	(2,396)

Note: 2017-18 available appropriation is included as a comparison with this year's appropriation.

(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 2018-19

	2017-18 Available \$'000	2018-19 Budget \$'000	2018-19 Revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
NON-OPERATING					
Equity injections	17,723	917	917	-	-
Administered assets and liabilities	7,446	500	5,049	4,549	-
Payments to states, ACT, NT and local government	1,245	-	-	-	-
Total non-operating	26,414	1,417	5,966	4,549	-

Note: 2017-18 available appropriation is included as a comparison with this year's appropriation.

Section 2: Revisions to outcomes and planned performance

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, justice, security and integrity frameworks.

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

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
Program 1.1: Attorney-General's Department Operating Expenses – Civil Justice and Legal Services					
Departmental expenses					
Departmental appropriation	61,015	69,777	64,484	57,277	57,516
s74 retained revenue receipts (a)	3,582	6,430	4,322	4,378	4,299
Expenses not requiring appropriation in the budget year (b)	8,295	7,406	7,542	7,057	6,206
Total expenses for program 1.1	72,892	83,613	76,348	68,712	68,021
Program 1.2: Attorney-General's Department Operating Expenses – National Security and Criminal Justice					
Departmental expenses					
Departmental appropriation	107,760	61,051	56,411	51,391	51,412
s74 retained revenue receipts (a)	30,884	10,054	7,459	7,458	7,277
Expenses not requiring appropriation in the budget year (c)	5,479	268	2,591	3,892	5,515
Total expenses for program 1.2	144,125	71,373	66,461	62,741	64,204
Program 1.3: Australian Government Solicitor					
Departmental expenses					
Special accounts	120,012	113,151	118,563	120,967	123,892
Total expenses for program 1.3	120,012	113,151	118,563	120,967	123,892
Program 1.4: Justice Services					
Administered expenses					
Ordinary annual services (<i>Appropriation Act No. 1 and Bill No. 3</i>)					
Community Legal Services Program (d)	9,499	2,625	2,650	2,677	2,714
Courts and tribunals reform	–	150	–	–	–
Expensive Commonwealth Criminal Cases Fund	5,550	5,100	3,769	3,806	3,860

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
Program 1.4 (continued)					
Family Court of Western Australia	14,062	14,304	14,452	14,594	14,737
Financial assistance towards legal costs and related expenses	2,296	2,597	2,638	2,671	2,719
Financial assistance towards legal costs and related expenses – expenses for witnesses to the Royal Commission into Institutional Responses to Child Sexual Abuse	56	–	–	–	–
Financial assistance towards legal and related expenses – expenses for witnesses appearing before the Royal Commission into Aged Care Quality and Safety	–	4,811	4,811	–	–
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	74	151	–	–	–
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	2,874	–	–	–	–
Legal costs – constitutional matters	7,170	4,455	–	–	–
Legal support services for survivors engaging with the Commonwealth Redress Scheme for Survivors of Institutional Child Sexual Abuse	–	11,278	13,945	12,762	9,721
Legally Assisted Financial Dispute Resolution Pilots – Small Property Claims (e)	–	–	2,055	4,172	2,118
Native Title Respondents Scheme	1,296	1,676	1,696	1,702	1,726
Parent Management Hearings – Legal Aid Lawyers	–	290	341	508	515
Payments for grants to Australian organisations	1,161	959	959	969	953
Payments for membership of international bodies	299	339	350	354	359
Payments for services under the <i>Family Law Act 1975</i> and the Child Support Scheme legislation	1,258	1,783	1,804	1,824	1,853
Payments for the provision of community legal services – legal advice service supporting the Royal Commission into Institutional Responses to Child Sexual Abuse	6,200	–	–	–	–

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
Program 1.4 (continued)					
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	648	–	–	–	–
Payments to Law Courts Limited for contributions to operating and capital expenses	3,250	3,409	3,500	3,507	3,556
Protecting the rights of older Australians	–	2,543	5,167	5,250	5,339
Support for Specialist Family Violence Legal Services (d)	–	7,800	11,738	11,914	12,093
Payments to corporate entities – Australian Human Rights Commission	14,391	16,709	16,554	16,576	16,653
Special appropriations		–	–	–	–
<i>Law Officers Act 1964</i>	191	460	460	460	460
<i>Public Governance, Performance and Accountability Act 2013 s77</i>	–	20	20	20	20
Special accounts					
Services for Other Entities and Trust Monies	12,318	1,074	1,039	1,039	1,039
Expenses not requiring appropriation in the budget year	2,989	–	–	–	–
Total expenses for program 1.4	85,583	82,533	87,948	84,805	80,435
Program 1.5: Family Relationships					
Administered expenses					
Ordinary annual services (<i>Appropriation Act No. 1</i> and Bill No. 3) Family Relationships Services Program (f)	166,196	167,828	182,483	182,406	184,555
Total expenses for program 1.5	166,196	167,828	182,483	182,406	184,555
Program 1.6: Indigenous Legal and Native Title Assistance					
Administered expenses					
Ordinary annual services (<i>Appropriation Act No. 1</i> and Bill No. 3) Indigenous Legal Assistance Program	74,462	74,365	75,276	70,311	71,295
Native title system	310	318	322	337	342
Total expenses for program 1.6	74,772	74,683	75,598	70,648	71,637
Program 1.7: National Security and Criminal Justice					
Administered expenses					
Ordinary annual services (<i>Appropriation Act No. 1</i> and Bill No. 3) Asia-Pacific Rule of Law Aid ASNet Support to National Security Committee ministers Australia-New Zealand Counter-Terrorism Committee – special fund and operating expenses	– 248 4,420	– – –	– – –	– – –	– – –

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
Program 1.7 (continued)					
Countering Violent Extremism to Prevent Terrorism	1,137	–	–	–	–
Data retention industry capital assistance	(309)	–	–	–	–
Disaster Resilience Australia – Emergency Warning System	1,352	–	–	–	–
Disaster Resilience Australia Package	286	–	–	–	–
National aerial firefighting	14,804	–	–	–	–
National Community Crime Prevention program	250	–	–	–	–
National security public information campaign	4,669	–	–	–	–
Payments for grants to Australian organisations	1,413	–	–	–	–
Payments for membership of international bodies	–	–	–	–	–
Safer Communities Fund	886	–	–	–	–
Other services (<i>Appropriation Act No. 2 and Bill No. 4</i>)					
Specific purpose payment – Schools Security Program	1,358	–	–	–	–
Special appropriations					
<i>Social Security (Administration) Act 1999 – Australian Victim of Terrorism Overseas Payment – s42</i>	1,301	–	–	–	–
Expenses not requiring appropriation in the budget year	1,230	–	–	–	–
Total expenses for program 1.7	33,045	–	–	–	–
Program 1.8: Australian Government Disaster Financial Support Payments					
Administered expenses					
Ordinary annual services (<i>Appropriation Act No. 1 and Bill No. 3</i>)					
Ex gratia assistance – New Zealand citizens	34	–	–	–	–
Special appropriations					
<i>Social Security (Administration) Act 1999 – Disaster Recovery Allowance</i>	420	–	–	–	–
<i>Social Security (Administration) Act 1999 – Disaster Recovery Payment</i>	1,504	–	–	–	–
Total expenses for program 1.8	1,958	–	–	–	–
Program 1.9: Royal Commissions					
Administered expenses (g)					
Ordinary annual services (<i>Appropriation Act No. 1 and Bill No. 3</i>)					

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
Program 1.9 (continued)					
Royal Commission into Aged Care Quality and Safety	–	43,710	38,161	–	–
Royal Commission into Institutional Responses to Child Sexual Abuse	23,365	–	–	–	–
Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry	15,260	29,565	–	–	–
Royal Commission into the Protection and Detention of Children in the Northern Territory	10,619	–	–	–	–
Expenses not requiring appropriation in the budget year (h)	15,369	3,693	2,717	–	–
Total expenses for program 1.9	64,613	76,968	40,878	–	–
Outcome 1 totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	375,098	380,056	366,117	319,764	318,455
Other services (Appropriation Act No. 2 and Bill No. 4)	1,358	–	–	–	–
Payments to corporate entities	–	16,709	16,554	16,576	16,653
Special appropriations	3,416	480	480	480	480
Special accounts	12,318	1,074	1,039	1,039	1,039
Expenses not requiring appropriation in the budget year	19,588	3,693	2,717	–	–
Departmental expenses					
Departmental appropriation	168,775	130,828	120,895	108,668	108,928
s74 retained revenue receipts	34,468	16,484	11,781	11,836	11,576
Special accounts	120,012	113,151	118,563	120,967	123,892
Expenses not requiring appropriation in the budget year	13,774	7,674	10,133	10,949	11,721
Total expenses for Outcome 1	748,807	670,149	648,279	590,279	592,744
Movement of administered funds between years (i)					
	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
Outcome 1					
Legal costs – constitutional matters	(4,455)	4,455	–	–	–
Legal support services for survivors engaging with the Commonwealth redress scheme for survivors of institutional child sexual abuse	–	2,500	(2,500)	–	–
Total movement of administered funds	(4,455)	6,955	(2,500)	–	–
Average staffing level (number) (j)					
	2017-18	2018-19			
Average staffing level (number) (j)	1,599	1,284			

Notes to Table 2.1

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 (PGPA Act)*.
- (b) Expenses not requiring appropriation in the budget year are made up of depreciation and amortisation expenses of \$7.161m and resources received free of charge of \$0.245m.
- (c) Expenses not requiring appropriation in the budget year are made up of depreciation and amortisation expenses of \$0.018m and resources received free of charge \$0.250m.
- (d) The \$7.3m in 2018-19 for Specialist Domestic Violence Units and Health Justice Partnerships and Court-based Family Violence Support Services was moved from the Community Legal Services Program to the Support for Specialist Family Violence Legal Services program to align funding for the same purpose. The Specialist Domestic Violence Units and Health Justice Partnership funding remains subject to the Community Legal Services Program Guidelines. Funding from 2019-20 onwards was provided as part of the Women's Economic Security Package measure (see Table 1.2).
- (e) Funding provided as part of the Women's Economic Security Package measure (see Table 1.2).
- (f) Additional funding from 2019-20 provided as part of the Women's Economic Security Package measure (see Table 1.2).
- (g) 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 3.11 for capital funding provided to the royal commissions.
- (h) Expenses not requiring appropriation in the budget year are made up of depreciation and amortisation expenses.
- (i) Figures displayed as a negative represent a decrease in funds and a positive represent an increase in funds.
- (j) The department's average staffing levels for 2018-19 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)		
	Estimate at Budget 2018-19	Estimate at Additional Estimates 2018-19	Change
Core department	607	612	5
Royal Commissions			
Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry	38	38	0
Royal Commission into Aged Care Quality and Safety	0	31	31
Total Royal Commissions	38	69	31
Australian Government Solicitor	585	603	18
Total	1,231	1,284	54

Performance criteria for Outcome 1

There are no changes to the department's performance information for Outcome 1 as reported in the 2018-19 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	Adjustments \$'000	Closing balance \$'000
Services for Other Entities and Trust Moneys – Attorney- General's Department Special Account – PGPA Act s78 (A)	1					
2018-19 (a)		8,705	1,084	1,039	(7,112)	1,638
2017-18		16,386	2,575	10,256	–	8,705
Australian Government Solicitor Operational Special Account – PGPA Act s78 (D)	1					
2018-19		53,689	121,383	119,737	–	55,335
2017-18		41,619	192,183	180,113	–	53,689
Australian Government Solicitor Client Funds Special Account – PGPA Act s78 (D)	1					
2018-19		21,236	258,232	268,615	–	10,853
2017-18		29,860	538,476	547,100	–	21,236
Total special accounts 2017-18 Budget estimate		83,630	380,699	389,391	(7,112)	67,826
Total special accounts 2017-18 actual		87,865	733,234	737,469	–	83,630

(A) = Administered

(D) = Departmental

(a) Reduction due to Machinery of Government changes.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

Changes to the departmental and administered budgeted financial statements since the 2018-19 Portfolio Budget Statements include actual financial results for 2017-18, new measures, movement of funds into 2018-19, completion of the Machinery of Government changes and indexation updates.

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.

Revenues and expenses increased in 2018-19 and 2019-20 compared to the 2018-19 Portfolio Budget Statements due to new measures and revised estimates of own-source revenue relating to the Australian Government Solicitor.

The department is budgeting for surpluses in 2018-19 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 2018 actual balances.

Statement of changes in equity

The changes in equity estimates reflect the updated 30 June 2018 actual operating result.

Administered

Schedule of budgeted income and expenses

The department's administered expenses for 2018-19 include expenditure for the Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry and the Royal Commission into Aged Care Quality and Safety, which commenced in 2018-19.

The major changes in the budgeted administered income statement are the new measures and estimates variations included in Tables 1.2 and 1.3.

Schedule of budgeted assets and liabilities

The revised budget for administered assets and liabilities shows the impact of the 2017-18 actuals.

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
EXPENSES					
Employee benefits	205,747	173,294	171,659	167,116	169,706
Suppliers	92,129	67,751	60,162	54,937	55,272
Grants	896	–	–	–	–
Depreciation and amortisation	18,587	12,492	14,951	15,767	16,539
Write-down and impairment of assets	117	–	–	–	–
Resources provided free of charge	6,041	–	–	–	–
Total expenses	323,517	253,537	246,772	237,820	241,517
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	160,323	134,323	122,620	123,904	125,506
Interest	65	–	–	–	–
Total own-source revenue	160,388	134,323	122,620	123,904	125,506
Gains					
Other – resources received free of charge	495	495	495	495	495
Total gains	495	495	495	495	495
Total own-source income	160,883	134,818	123,115	124,399	126,001
Net cost of/(contribution by) services	162,634	118,719	123,657	113,421	115,516
Revenue from government	181,822	130,828	120,895	108,668	108,928
Surplus/(deficit) before income tax expense attributable to the Australian Government	19,188	12,109	(2,762)	(4,753)	(6,588)
Income tax expense	4,667	6,080	3,100	2,829	2,584
Surplus/(deficit) after income tax expense attributable to the Australian Government	14,521	6,029	(5,862)	(7,582)	(9,172)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	5,985	–	–	–	–
Total other comprehensive income	5,985	–	–	–	–
Total comprehensive income/(loss) attributable to the Australian Government	20,506	6,029	(5,862)	(7,582)	(9,172)
Note: Impact of net cash appropriation arrangements					
	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	27,967	13,208	3,776	2,872	2,054
Less depreciation/amortisation expenses previously funded through revenue appropriations	7,461	7,179	9,638	10,454	11,226
Total comprehensive income/(loss) as per the statement of comprehensive income	20,506	6,029	(5,862)	(7,582)	(9,172)

Prepared on Australian Accounting Standards basis.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	55,735	61,699	61,854	64,619	68,026
Trade and other receivables	104,892	90,725	88,353	84,161	82,320
Total financial assets	160,627	152,424	150,207	148,780	150,346
Non-financial assets					
Land and buildings	53,370	36,734	31,991	25,736	19,099
Property, plant and equipment	9,968	12,337	11,621	11,610	11,204
Heritage and cultural assets	3,774	3,774	3,774	3,774	3,774
Intangibles	9,271	14,180	15,395	16,364	16,349
Other non-financial assets	8,047	4,340	3,445	2,799	2,828
Total non-financial assets	84,430	71,365	66,226	60,283	53,254
Total assets	245,057	223,789	216,433	209,063	203,600
LIABILITIES					
Payables					
Suppliers	40,247	31,505	26,748	23,830	22,533
Other payables	29,579	38,893	30,481	27,320	25,166
Total payables	69,826	70,398	57,229	51,150	47,699
Provisions					
Employee provisions	53,571	48,966	48,585	47,761	47,770
Other provisions	329	115	116	43	–
Total provisions	53,900	49,081	48,701	47,804	47,770
Total liabilities	123,726	119,479	105,930	98,954	95,469
Net assets	121,331	104,310	110,503	110,109	108,131
EQUITY (a)					
Parent entity interest					
Contributed equity	234,935	212,266	231,299	236,778	254,200
Reserves	26,589	26,589	26,589	26,589	26,589
Retained surplus/(accumulated deficit)	(140,193)	(134,545)	(147,385)	(153,258)	(172,658)
Total parent entity interest	121,331	104,310	110,503	110,109	108,131
Total equity	121,331	104,310	110,503	110,109	108,131

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 2018-19)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2018				
Balance carried forward from previous period	(140,193)	26,589	234,935	121,331
Adjusted opening balance	(140,193)	26,589	234,935	121,331
Comprehensive income				
Surplus/(deficit) for the period	6,029	–	–	6,029
Total comprehensive income	6,029	–	–	6,029
Transactions with owners				
Distributions to owners				
Returns on capital				
Dividends	(381)	–	–	(381)
Returns of capital				
Distribution of equity	–	–	(29,718)	(29,718)
Contributions by owners				
Equity injection	–	–	917	917
Departmental capital budget	–	–	6,132	6,132
Sub-total transactions with owners	(381)	–	(22,669)	(23,050)
Estimated closing balance as at 30 June 2018	(134,545)	26,589	212,266	104,310
Closing balance attributable to the Australian Government	(134,545)	26,589	212,266	104,310

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	207,306	142,227	122,436	112,869	110,723
Sale of goods and rendering of services	171,043	157,873	146,076	145,891	144,976
Net GST received	4,427	577	–	–	–
Interest	65	–	–	–	–
Total cash received	382,841	300,677	268,512	258,760	255,699
Cash used					
Employees	212,558	176,279	171,394	167,869	169,405
Suppliers	106,241	111,969	95,651	93,601	85,955
Grants	1,196	–	–	–	–
Income taxes paid	4,667	6,080	3,100	2,829	2,584
Section 74 retained revenue receipts transferred to Official Public Account	31,622	–	–	–	–
Total cash used	356,284	294,328	270,145	264,299	257,944
Net cash from/(used by) operating activities	26,557	6,349	(1,633)	(5,539)	(2,245)
INVESTING ACTIVITIES					
Cash used					
Purchase of buildings, property, plant, equipment and intangibles	26,387	17,744	10,708	10,469	9,481
Total cash used	26,387	17,744	10,708	10,469	9,481
Net cash from/(used by) investing activities	(26,387)	(17,744)	(10,708)	(10,469)	(9,481)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	20,682	17,740	13,501	19,854	16,611
Total cash received	20,682	17,740	13,501	19,854	16,611
Cash used					
Dividends paid	9,040	381	1,005	1,081	1,478
Total cash used	9,040	381	1,005	1,081	1,478
Net cash from/(used by) financing activities	11,642	17,359	12,496	18,773	15,133
Net increase/(decrease) in cash held	11,812	5,964	155	2,765	3,407
Cash and cash equivalents at the beginning of the reporting period	43,923	55,735	61,699	61,854	64,619
Cash and cash equivalents at the end of the reporting period	55,735	61,699	61,854	64,619	68,026

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budgets – Act No. 1 (DCB)	11,156	6,132	6,088	7,269	7,309
Equity injections – Act No. 2	17,723	917	20	–	172
Total new capital appropriations	28,879	7,049	6,108	7,269	7,481
Provided for:					
Purchase of non-financial assets	28,879	7,049	6,108	7,269	7,481
Total items	28,879	7,049	6,108	7,269	7,481
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	11,548	4,188	20	–	172
Funded by capital appropriation – DCB (b)	9,134	6,132	6,088	7,269	7,309
Funded internally from departmental resources (c)	5,705	7,424	4,600	3,200	2,000
Total amount spent	26,387	17,744	10,708	10,469	9,481
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	26,387	17,744	10,708	10,469	9,481
Total cash used to acquire assets	26,387	17,744	10,708	10,469	9,481

Prepared on Australian Accounting Standards basis.

- (a) Includes current and prior year Bill No. 4 and Acts No. 2, 4 and 6 appropriations. Comprises \$3.271m for a movement of departmental capital budgets (DCBs) from 2017-18 to 2018-19 and an equity injection of \$0.917m in 2018-19.
- (b) Does not include annual finance lease costs. Includes purchases from current and previous years' departmental capital budgets.
- (c) Includes funding from section 74 external revenue. Comprises \$3.574m for a movement of departmental equity injections from 2017-18 to 2018-19 and Australian Government Solicitor capital of \$3.850m.

Table 3.7: Statement of asset movements (2018-19 budget year)

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2018						
Gross book value	1,600	47,659	27,188	3,774	62,281	142,502
Accumulated depreciation/amortisation and impairment	–	–	(17,407)	–	(55,232)	(72,639)
Opening net book balance	1,600	47,659	9,781	3,774	7,049	69,863
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase – appropriation equity (a)	–	–	4,038	–	150	4,188
By purchase – appropriation ordinary annual services (b)	–	4,771	251	–	5,084	10,106
By purchase – other	–	–	2,200	–	1,250	3,450
Other movements (c)	–	(9,666)	(1,389)	–	(353)	(11,408)
Total additions	–	(4,895)	5,100	–	6,131	6,336
Other movements						
Depreciation/amortisation expense	–	(5,923)	(4,020)	–	(2,549)	(12,492)
Other	–	(1,707)	1,476	–	3,549	3,318
Total other movements	–	(7,630)	(2,544)	–	1,000	(9,174)
As at 30 June 2018						
Gross book value	1,600	42,764	32,288	3,774	68,412	148,838
Accumulated depreciation/amortisation and impairment	–	(7,630)	(19,951)	–	(54,232)	(81,813)
Closing net book balance	1,600	35,134	12,337	3,774	14,180	67,025

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 2018-19* and *Appropriation Bill No. 4 2018-19*.
- (b) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act No. 1 2018-19* and *Appropriation Bill No. 3 2018-19* for depreciation and amortisation expenses, departmental capital budgets or other operational expenses.
- (c) Machinery of Government changes.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
EXPENSES					
Employee benefits	16,574	13,595	10,417	–	–
Suppliers	76,744	77,625	45,168	17,586	17,758
Subsidies	3,246	3,409	3,500	3,507	3,556
Personal benefits	3,802	805	808	811	813
Grants	294,887	286,156	307,723	299,359	297,827
Depreciation and amortisation	2,397	3,693	2,717	–	–
Write-down and impairment of assets	14,125	–	–	–	–
Payments to corporate entities	14,391	16,709	16,554	16,576	16,653
Other expenses	–	20	20	20	20
Total expenses administered on behalf of government	426,166	402,012	386,907	337,859	336,627
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Sale of goods and rendering of services	11,825	2,719	2,768	2,817	2,866
Interest	2,327	–	–	–	–
Recoveries – personal benefits	222	–	–	–	–
Competitive neutrality – Australian Government Solicitor	3,657	–	–	–	–
Other revenue	8,170	4,015	1,000	729	484
Total non-taxation revenue	26,201	6,734	3,768	3,546	3,350
Total own-source revenue administered on behalf of government	26,201	6,734	3,768	3,546	3,350
Total own-source income administered on behalf of government	26,201	6,734	3,768	3,546	3,350
Net cost of/(contribution by) services	399,965	395,278	383,139	334,313	333,277
Surplus/(deficit)	(399,965)	(395,278)	(383,139)	(334,313)	(333,277)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	49,980	–	–	–	–
Actuarial (losses) on defined benefit plans – former Solicitor-General's pension	(501)	–	–	–	–
Total other comprehensive income	49,479	–	–	–	–
Total comprehensive income/(loss)	(350,486)	(395,278)	(383,139)	(334,313)	(333,277)

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	8,705	1,638	1,638	1,638	1,638
Receivables	868	1,360	1,375	1,390	1,405
Other investments	401,216	401,216	401,216	401,216	401,216
Total financial assets	410,789	404,214	404,229	404,244	404,259
Non-financial assets					
Land and buildings	1,291	1,229	–	–	–
Property, plant and equipment	70	1,488	–	–	–
Other non-financial assets	–	731	425	166	167
Total non-financial assets	1,361	3,448	425	166	167
Total assets administered on behalf of government	412,150	407,662	404,654	404,410	404,426
LIABILITIES					
Payables					
Suppliers	4,417	5,318	3,093	1,202	1,214
Grants	3,185	3,856	4,132	4,027	4,008
Other payables	95	378	389	26	26
Total payables	7,697	9,552	7,614	5,255	5,248
Provisions					
Employee provisions	5,912	5,912	5,912	5,912	5,912
Total provisions	5,912	5,912	5,912	5,912	5,912
Total liabilities administered on behalf of government	13,609	15,464	13,526	11,167	11,160
Net assets/(liabilities)	398,541	392,198	391,128	393,243	393,266

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	20,904	2,223	2,753	2,802	2,851
Interest	799	–	–	–	–
Net GST received	44,815	–	–	–	–
Competitive neutrality – Australian Government Solicitor	3,657	–	–	–	–
Recoveries – personal benefit recoveries	222	–	–	–	–
Other	6,704	4,019	1,000	729	484
Total cash received	77,101	6,242	3,753	3,531	3,335
Cash used					
Grant payments	331,146	283,164	303,435	295,452	297,846
Subsidies paid	3,246	3,409	3,500	3,507	3,556
Personal benefits	4,062	805	808	811	813
Suppliers	86,324	85,536	49,461	21,498	17,744
Employees	19,426	13,595	10,417	–	–
Payments to corporate entities	14,391	16,709	16,554	16,576	16,653
Other	–	–	–	–	–
Total cash used	458,595	403,218	384,175	337,844	336,612
Net cash from/(used by) operating activities	(381,494)	(396,976)	(380,422)	(334,313)	(333,277)
INVESTING ACTIVITIES					
Cash used					
Purchase of buildings, property, plant, equipment and intangibles	1,416	5,049	–	–	–
Advances and loans made	1,446	–	–	–	–
Total cash used	2,862	5,049	–	–	–
Net cash from/(used by) investing activities	(2,862)	(5,049)	–	–	–
FINANCING ACTIVITIES					
Cash received					
Contributed equity – transfer from Official Public Account	3,044	3,615	–	–	–
Total cash received	3,044	3,615	–	–	–
Net cash from/(used by) financing activities	3,044	3,615	–	–	–
Net increase/(decrease) in cash held	(381,312)	(398,410)	(380,422)	(334,313)	(333,277)
Cash and cash equivalents at the beginning of the reporting period	16,390	8,705	1,638	1,638	1,638
Cash from Official Public Account for appropriations	475,901	397,163	383,311	336,820	335,588
Cash to Official Public Account for appropriations	(102,274)	(5,820)	(2,889)	(2,507)	(2,311)
Cash and cash equivalents at the end of the reporting period	8,705	1,638	1,638	1,638	1,638

Prepared on Australian Accounting Standards basis.

Table 3.11: Schedule of administered capital budget (for the period ended 30 June)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Act No.1 (ACB)	16	–	–	–	–
Administered assets and liabilities – Act No. 2	7,446	5,049	–	–	–
Total new capital appropriations	7,462	5,049	–	–	–
Provided for:					
Purchase of non-financial assets	6,016	5,049	–	–	–
Other items (a)	1,446	–	–	–	–
Total items	7,462	5,049	–	–	–
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (b)	2,841	5,049	–	–	–
Funded by capital appropriation – ACB (c)	16	–	–	–	–
Total amount spent	2,857	5,049	–	–	–
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	2,857	5,049	–	–	–
Total cash used to acquire assets	2,857	5,049	–	–	–

Prepared on Australian Accounting Standards basis.

ACB = administered capital budget

(a) Includes current year Bill No. 4 and prior year Acts No. 2, 4 and 6 appropriations.

(b) Includes administered capital funding for the Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry (\$1.395m in 2017-18 and \$0.5m in 2018-19) and the Royal Commission into Aged Care Quality and Safety (\$4.549m in 2018-19).

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

Table 3.12: Statement of administered asset movements (2018-19 budget year)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2018				
Gross book value	1,291	–	(2)	1,289
Accumulated depreciation/amortisation and impairment	(24)	–	2	(22)
Opening net book balance	1,267	–	–	1,267
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase – appropriation equity (a)	2,049	3,000	–	5,049
Total additions	2,049	3,000	–	5,049
Other movements				
Depreciation/amortisation expense	(2,111)	(1,582)	–	(3,693)
Other	24	70	–	94
Total other movements	(2,087)	(1,512)	–	(3,599)
As at 30 June 2019				
Gross book value	3,340	3,000	(2)	6,338
Accumulated depreciation/amortisation and impairment	(2,111)	(1,512)	2	(3,621)
Closing net book balance	1,229	1,488	–	2,717

Prepared on Australian Accounting Standards basis.

(a) "Appropriation equity" refers to administered assets and liabilities provided through *Appropriation Act No. 2 2018-19* and *Appropriation Bill No. 4 2018-19*.