

ATTORNEY-GENERAL'S DEPARTMENT

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Attorney-General's Department supports the Attorney-General in achieving a just and secure society through the maintenance and improvement of Australia's law, justice, security and integrity frameworks.

The department's outcome statement has been amended to reflect changes under the Administrative Arrangements Order (AAO) of 20 December 2017 and consequential transfers of appropriation under section 75 of the *Public Governance, Performance and Accountability Act 2013*.

The government has indicated its intention to implement further Machinery of Government changes in the near future. However, these are contingent on the passage of legislation. Subject to that legislation being passed, these changes will be reflected in the next budget statement.

The department provides expert advice and services on a range of law and justice issues to the Attorney-General, the Hon Christian Porter MP, and the Australian Government.

In 2018–19, 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
- promote public sector integrity and strong oversight of Commonwealth law enforcement agencies
- support a safe and secure Australia by delivering effective national security and criminal justice legislation
- maintain an efficient and effective civil and criminal Commonwealth justice system, and work with international partners to strengthen cooperation and advance law and justice issues
- enable a free society with balanced rights, freedoms and responsibilities.

A significant measure for the department included in the 2018–19 Budget is the measure More Choices for a Longer Life – protecting older Australians.

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 outcome (government strategic policy objectives) and by administered (on behalf of the government or the public) and departmental (for the entity's operations) classification.

Table 1.1 is presented on a resourcing (that is, appropriations and cash available) basis, while the budgeted expenses by Outcome 1 table in section 2 and the financial statements in section 3 are presented on an accrual basis.

Table 1.1: Entity resource statement—Budget estimates for 2018–19 as at Budget May 2018

	2017–18 Estimated actual \$'000	2018–19 Estimate \$'000
DEPARTMENTAL		
Annual appropriations—ordinary annual services (a)		
Prior year appropriations available (b)	19,650	23,867
Departmental appropriation (c)	181,987	126,484
s74 retained revenue receipts (d)	30,559	13,548
Departmental capital budget (e)	11,140	6,114
Annual appropriations—other services—non-operating (f)		
Equity injection	17,723	917
Total departmental annual appropriations	261,059	170,930
Special accounts (g)		
Opening balance	37,286	54,044
Non-appropriation receipts	149,313	114,028
Total special accounts	186,599	168,072
Total departmental resourcing	447,658	339,002
ADMINISTERED		
Annual appropriations—ordinary annual services (a)		
Outcome 1	400,772	326,604
Administered capital budget (h)	16	–
Payments to corporate entities (i)	14,391	16,184
Annual appropriations—other services—non-operating (f)		
Prior year appropriations available (b)	4,376	5,676
Administered assets and liabilities	7,446	500
Annual appropriations—other services—specific payments to states, ACT, NT and local government (f)		
Outcome 1	1,245	–
Total administered annual appropriations	428,246	348,964
Total administered special appropriations (j)	6,613	470
Special accounts (g)		
Opening balance	16,386	4,508
Non-appropriation receipts	2,654	16,244
Total special accounts	19,040	20,752
Less payments to corporate entities from annual or special appropriations	(14,391)	(16,184)
Total administered resourcing	439,508	354,002
Total net resourcing for entity	887,166	693,004
	2017–18	2018–19
Average staffing level (number) (k)	1,591	1,231

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

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

Note: 2018–19 estimates include the full year impact of the transfer of funding to the Department of Home Affairs under the Administrative Arrangements Order (AAO) of 20 December 2017. In addition, resources will transfer to the Australian Signals Directorate for cyber functions following the commencement of the *Integrity Agencies Legislation Amendment (Establishment of the Australian Signals Directorate) Act 2018* on 1 July 2018.

(a) Appropriation Bill (No. 1) 2018–19.

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

Notes to Table 1.1 (continued)

- (c) Excludes departmental capital budget.
- (d) Estimated retained revenue receipts under section 74 of the PGPA Act.
- (e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. See Table 3.5 for further details. For accounting purposes, this amount has been designated as 'contributions by owners'.
- (f) Appropriation Bill (No. 2) 2018–19.
- (g) Excludes 'special public money' held in an account such as a Services for Other Entities and Trust Moneys 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.
- (j) 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.
- (k) See the notes to Table 2.1 for a breakdown of staffing numbers.

Third party payments from and on behalf of other entities

	2017–18 Estimated actual \$'000	2018–19 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</i> (s7)	4,106	4,170
Payments made to corporate entities within the portfolio (Administered Bill 1)		
Australian Human Rights Commission	14,391	16,184
Total third-party payments	18,497	20,354

1.3 BUDGET MEASURES

Budget measures announced since the 2017–18 Mid-Year Economic and Fiscal Outlook (MYEFO) relating to the department are detailed in Budget Paper No. 2 and summarised in Part 1 of Table 1.2.

Table 1.2: Entity 2018–19 Budget measures

Part 1: Measures announced since the 2017–18 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Expense measures						
Custody of Royal Commission Records	1.1					
Administered expenses		–	–	–	–	–
Departmental expenses		–	350	–	–	–
Total		–	350	–	–	–
More Choices for a Longer Life—protecting older Australians	1.1,1.4					
Administered expenses		–	2,543	5,167	5,250	5,339
Departmental expenses		(6,032)	500	3,058	3,066	3,084
Total		(6,032)	3,043	8,225	8,316	8,423
National Apology—child sexual abuse	1.1					
Administered expenses		–	–	–	–	–
Departmental expenses		135	1,471	–	–	–
Total		135	1,471	–	–	–
Attorney-General's Portfolio—efficiencies	1.1,1.2,1.4,1.5					
Administered expenses		(1,336)	(2,063)	(1,630)	(1,243)	(1,241)
Departmental expenses		(358)	(658)	(651)	(629)	(628)
Total		(1,694)	(2,721)	(2,281)	(1,872)	(1,869)
Total expense measures						
Administered		(1,336)	480	3,537	4,007	4,098
Departmental		(6,255)	1,663	2,407	2,437	2,456
Total		(7,591)	2,143	5,944	6,444	6,554
Capital measures						
Custody of Royal Commission Records	1.1					
Administered capital		–	–	–	–	–
Departmental capital		–	150	–	–	–
Total		–	150	–	–	–
Attorney-General's Portfolio—efficiencies	1.1					
Administered capital		–	–	–	–	–
Departmental capital		(15)	(34)	(34)	(42)	(42)
Total		(15)	(34)	(34)	(42)	(42)
Total capital measures						
Administered		–	–	–	–	–
Departmental		(15)	116	(34)	(42)	(42)
Total		(15)	116	(34)	(42)	(42)

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.

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 which 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/Documents/Attorney-Generals-Department-Corporate-Plan-2017-21.PDF>

The most recent annual performance statement can be found at <https://www.ag.gov.au/Publications/AnnualReports/16-17/Pages/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, justice, security and integrity frameworks

Linked programs

<p>Department of Foreign Affairs and Trade</p> <p>Program 1.1: Foreign Affairs and Trade Operations Program 1.2: Official Development Assistance</p> <p>Contribution to Outcome 1</p> <p>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 Home Affairs</p> <p>Program 1.1: Border Enforcement Program 1.3: Onshore Compliance and Detention Program 1.6: Transport Security Program 1.7: National Security and Criminal Justice Program 1.9: Counter-Terrorism Program 2.1: Multicultural Affairs and Citizenship Program 2.2: Migration Program 2.3: Visas</p> <p>Contribution to Outcome 1</p> <p>The Department of Home Affairs 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; transport security policy and operations; national security and criminal justice policy; and counter-terrorism policy and operations.</p> <p>It 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</p> <p>Program 2.1: Jobs, Land and Economy Program 2.3: Safety and Wellbeing Program 2.4: Culture and Capability</p> <p>Contribution to Outcome 1</p> <p>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 and prescribed bodies corporate within the native title system• administering the Indigenous Advancement Strategy, which funds activities to support state and territory efforts to improve justice outcomes for Aboriginal and Torres Strait Islander Australians, and has synergies with the Attorney-General's Department's Indigenous Legal Assistance Program, which funds organisations to deliver legal assistance services to help Indigenous Australians overcome their legal problems and fully exercise their legal rights.

Linked programs (continued)

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:
<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, as well as by administered and departmental funding sources.

Under the Administrative Arrangements Order (AAO) of 20 December 2017 the programs that were transferred to the Department of Home Affairs are: part of Program 1.2: Attorney-General's Department Operating Expenses – National Security and Criminal Justice; all of Program 1.7: National Security and Criminal Justice; and all of Program 1.8: Australian Government Disaster Support Payments.

In accordance with the commencement of the *Integrity Agencies Legislation Amendment (Establishment of the Australian Signals Directorate) Act 2018* on 1 July 2018, part of Program 1.2: Attorney-General's Department Operating Expenses – National Security and Criminal Justice has been transferred to the Australian Signals Directorate from 2018–19 onwards.

Table 2.1: Budgeted expenses for Outcome 1

	2017–18 Estimated actual \$'000	2018–19 Budget \$'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	60,492	67,298	58,121	55,108	55,041
s74 retained revenue receipts (a)	4,628	4,297	4,327	4,353	4,356
Expenses not requiring appropriation in the budget year (b)	7,104	6,272	7,850	9,355	11,085
Total for program 1.1	72,224	77,867	70,298	68,816	70,482

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Program 1.2: Attorney-General's Department Operating Expenses—National Security and Criminal Justice					
Departmental expenses					
Departmental appropriation	121,495	59,186	55,918	53,087	52,704
s74 retained revenue receipts (a)	26,331	9,251	4,477	4,510	4,517
Expenses not requiring appropriation in the budget year (c)	4,692	1,667	1,669	1,679	1,693
Total for program 1.2	152,518	70,104	62,064	59,276	58,914
Program 1.3: Australian Government Solicitor					
Departmental expenses					
Special accounts	148,151	119,231	122,163	124,296	126,976
Total for program 1.3	148,151	119,231	122,163	124,296	126,976
Program 1.4: Justice Services					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)					
Community Legal Services Program	8,989	10,185	2,988	3,179	3,223
Courts and tribunals reform	–	150	–	–	–
Expensive Commonwealth Criminal Cases Fund	3,675	3,722	3,765	3,799	3,852
Family Court of Western Australia	14,062	14,236	14,389	14,516	14,660
Financial assistance towards legal costs and related expenses	2,956	2,997	3,035	3,065	3,113
Financial assistance towards legal costs and related expenses—expenses for witnesses to the Royal Commission into Institutional Responses to Child Sexual Abuse	64	–	–	–	–
Financial Assistance towards legal costs and related expenses—expenses for witnesses to the Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry	2,871	2,871	–	–	–
Financial assistance towards legal costs and related expenses—expenses for witnesses to the Royal Commission into the Protection and Detention of Children in the Northern Territory	3,417	–	–	–	–
Legal costs—constitutional matters	11,625	–	–	–	–

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Program 1.4: Justice Services (continued)					
Legal support services for survivors engaging with the Commonwealth redress scheme for survivors of institutional child sexual abuse	–	8,778	16,429	12,737	9,702
Native Title Respondents Scheme	1,650	1,676	1,694	1,699	1,723
Payments for grants to Australian organisations	1,032	947	958	967	951
Payments for membership of international bodies	323	339	350	353	358
Payments for services under the <i>Family Law Act 1975</i> and the Child Support Scheme legislation	1,758	1,783	1,804	1,822	1,849
Payments for the provision of community legal services—legal advice service supporting the Royal Commission into Institutional Responses to Child Sexual Abuse	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	870	–	–	–	–
Payments to Law Courts Limited for contributions to operating and capital expenses	3,251	3,305	3,393	3,412	3,445
Protecting the rights of older Australians	–	2,543	5,167	5,250	5,339
Payments to corporate entities					
Australian Human Rights Commission	14,391	16,184	16,279	16,376	16,453
Special appropriations					
<i>Law Officers Act 1964</i>	450	450	450	450	450
<i>Public Governance, Performance and Accountability Act 2013 s77</i>	20	20	20	20	20
Expenses not requiring appropriation in the budget year (d)	4,988	7,562	7,562	7,562	7,562
Total expenses for program 1.4	82,592	77,748	78,283	75,207	72,700
Program 1.5: Family Relationships					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)					
Family Relationships Services Program	166,425	167,028	166,762	168,693	170,638
Total expenses for program 1.5	166,425	167,028	166,762	168,693	170,638

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Program 1.6: Indigenous Legal and Native Title Assistance					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)					
Indigenous Legal Assistance Program	74,463	74,365	75,202	70,173	71,155
Native title system	309	318	322	336	341
Total expenses for program 1.6	74,772	74,683	75,524	70,509	71,496
Program 1.7: National Security and Criminal Justice					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)					
ASNet Support to National Security Committee ministers	249	–	–	–	–
Australia–New Zealand Counter- Terrorism Committee—special fund and operating expenses	5,630	–	–	–	–
Countering Violent Extremism to Prevent Terrorism	1,079	–	–	–	–
Disaster Resilience Australia— Emergency Warning System Database	1,352	–	–	–	–
Disaster Resilience Australia Package	286	–	–	–	–
National aerial firefighting	9,400	–	–	–	–
National Community Crime Prevention program	200	–	–	–	–
National security public information campaign	3,499	–	–	–	–
Payments for grants to Australian organisations	1,526	–	–	–	–
Safer Communities Fund	596	–	–	–	–
Other services (Appropriation Bill No. 2)					
Specific purpose payment— Schools Security Program	1,245	–	–	–	–

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Program 1.7: National Security and Criminal Justice (continued)					
Special appropriations					
<i>Social Security (Administration) Act 1999—Australian Victim of Terrorism Overseas Payment—s242</i>	1,745	—	—	—	—
Special accounts					
Services for Other Entities and Trust Moneys (e)	14,532	16,234	16,039	1,039	1,039
Total expenses for program 1.7	41,339	16,234	16,039	1,039	1,039
Program 1.8: Australian Government Disaster Financial Support Payments					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)					
Ex gratia assistance—New Zealand citizens	34	—	—	—	—
Special appropriations					
<i>Social Security (Administration) Act 1999—Disaster Recovery Allowance</i>	2,171	—	—	—	—
<i>Social Security (Administration) Act 1999—Disaster Recovery Payment</i>	2,227	—	—	—	—
Total expenses for program 1.8	4,432	—	—	—	—
Program 1.9: Royal Commissions					
Administered expenses (f)					
Ordinary annual services (Appropriation Bill No. 1)					
Royal Commission into Institutional Responses to Child Sexual Abuse	28,086	—	—	—	—
Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry	27,359	31,361	—	—	—
Royal Commission into the Protection and Detention of Children in the Northern Territory	17,536	—	—	—	—
Expenses not requiring appropriation in the budget year (g)	5,209	2,736	—	—	—
Total expenses for program 1.9	78,190	34,097	—	—	—

Table 2.1: Budgeted expenses for Outcome 1 (continued)

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Outcome 1 totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	400,772	326,604	296,258	290,001	290,349
Other services (Appropriation Bill No. 2)	1,245	–	–	–	–
Payments to corporate entities	14,391	16,184	16,279	16,376	16,453
Special appropriations	6,613	470	470	470	470
Special accounts	14,532	16,234	16,039	1,039	1,039
Expenses not requiring appropriation in the budget year	10,197	10,298	7,562	7,562	7,562
Departmental expenses					
Departmental appropriation	181,987	126,484	114,039	108,195	107,745
s74 retained revenue receipts	30,959	13,548	8,804	8,863	8,873
Special accounts	148,151	119,231	122,163	124,296	126,976
Expenses not requiring appropriation in the budget year	11,796	7,939	9,519	11,034	12,778
Total expenses for Outcome 1	820,643	636,992	591,133	567,836	572,245

	2017–18	2018–19
Average staffing level (number) (h)	1,591	1,231

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 \$6.009m and resources received free of charge of \$0.263m.

(c) Expenses not requiring appropriation in the budget year are made up of depreciation and amortisation expenses of \$1.435m and resources received free of charge of \$0.232m.

(d) Expenses not requiring appropriation in the budget year represents the accounting adjustment recognising the Commonwealth contribution in Law Courts Limited in accordance with the *AASB 131 Interest in Joint Ventures*.

(e) Special account moneys relating to the *Proceeds of Crime Act 2002* will be transferred to the Department of Home Affairs once the special account is established in that department.

(f) 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.

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

(h) The department's average staffing levels for 2018–19 comprise the ongoing core department, the Royal Commissions and the Australian Government Solicitor. The average staffing levels also take account of the transfer of functions to the Department of Home Affairs (234.8 in 2017–18 and 443.6 in 2018–19) and the Australian Signals Directorate (98.0 in 2018–19). See the following table for further details of average staffing levels.

Attorney-General's Department

	Average staffing level (number)		
	2017–18 Estimated actual	2018–19 Budget	Change
Core department (a)	875	608	(267)
Royal Commissions			
Royal Commission into Institutional Responses to Child Sexual Abuse	80	–	(80)
Royal Commission into the Protection and Detention of Children in the Northern Territory	20	–	(20)
Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry	31	38	7
Total Royal Commissions	131	38	(93)
Australian Government Solicitor	585	585	–
Total	1,591	1,231	(360)

(a) The reduction in the average staffing level is primarily due to the transfer of functions to the Department of Home Affairs (234.8 in 2017–18 and 443.6 in 2018–19) and the Australian Signals Directorate (98.0 in 2018–19).

Performance criteria for Outcome 1

Table 2.2 shows 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, justice, security and integrity frameworks		
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
2017–18	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	Expected to achieve all targets.
2018–19	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2017–18 results.
2019–20 and beyond	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2018–19 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 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. • Maintaining an efficient and effective Commonwealth justice system, and working with international partners to strengthen cooperation and advance law and justice issues. • Managing the Commonwealth's extradition, mutual assistance, federal offender and transfer of prisoner programs, including casework, policy, treaties and legislation. 	
Performance information		
Year	Performance criteria	Targets
2017–18	<p>Community impact.</p> <p>Effectiveness in achieving objectives.</p> <p>Efficiency in meeting goals.</p> <p>Professionalism, skills and commitment.</p>	<p>While overall Australia improved its rating on the Rule of Law Index, there was a decline by one point in Australia's placing relative to other countries with respect to criminal justice.</p> <p>Expected to achieve targets of Effectiveness, Efficiency and Professionalism.</p>
2018–19	<p>Community impact.</p> <p>Effectiveness in achieving objectives.</p> <p>Efficiency in meeting goals.</p> <p>Professionalism, skills and commitment.</p>	To equal or better 2017–18 results.
2019–20 and beyond	<p>Community impact.</p> <p>Effectiveness in achieving objectives.</p> <p>Efficiency in meeting goals.</p> <p>Professionalism, skills and commitment.</p>	To equal or better 2018–19 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
2017–18	Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	Expected to achieve all.
2018–19	Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2017–18 results.
2019–20 and beyond	Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2018–19 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
2017–18	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	Expected to achieve all targets.
2018–19	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2017–18 results.
2019–20 and beyond	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2018–19 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	Administering programs and providing services to support resolution of family matters.	
Performance information		
Year	Performance criteria	Targets
2017–18	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	Expected to achieve all targets.
2018–19	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2017–18 results.
2019–20 and beyond	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2018–19 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
2017–18	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	Expected to achieve all targets.
2018–19	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2017–18 results.
2019–20 and beyond	Community impact. Effectiveness in achieving objectives. Efficiency in meeting goals. Professionalism, skills and commitment.	To equal or better 2018–19 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
2017–18	Delivery of reports on time in accordance with the terms of reference. Effective administrative support for Royal Commissions.	Expected to achieve all targets.
2018–19	Delivery of reports on time in accordance with the terms of reference. Effective administrative support for Royal Commissions.	Interim report of the Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry submitted to the Governor-General by 30 September 2018. Final report of the Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry submitted to the Governor-General by 1 February 2019.
Purpose	Achieving a just and secure society.	

Note: Under the Administrative Arrangements Order (AAO) of 20 December 2017 the programs that were transferred to the Department of Home Affairs are: part of Program 1.2: Attorney-General's Department Operating Expenses – National Security and Criminal Justice; all of Program 1.7: National Security and Criminal Justice; and all of Program 1.8: Australian Government Disaster Support Payments.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements that provide a comprehensive snapshot of entity finances for the 2018–19 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Differences between entity resourcing and financial statements

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

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental

Income statement

The department is budgeting for a surplus of \$6.208m in 2018–19 after excluding unfunded depreciation and amortisation expenses. The surplus in the forward years (\$3.276m in 2019–20, \$2.372m in 2020–21 and \$1.554m in 2021–22) relates 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, estimates variations and the Machinery of Government changes.

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 department's administered expenses predominantly relate to grants, employee and supplier expenses. Funding for the Royal Commission into Institutional Responses to Child Sexual Abuse and the Royal Commission into the Protection and Detention of Children in the Northern Territory terminated in 2017–18.

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.

3.2 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
EXPENSES					
Employee benefits	204,883	170,582	163,295	148,905	155,044
Suppliers	141,174	69,263	62,293	73,031	69,132
Depreciation and amortisation	16,828	12,757	14,337	15,852	17,596
Total expenses	362,885	252,602	239,925	237,788	241,772
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	167,049	122,478	117,734	119,022	120,894
Interest	100	–	–	–	–
Other revenue	2,473	1,909	1,909	1,909	1,909
Total own-source revenue	169,622	124,387	119,643	120,931	122,803
Gains					
Other—resources received free of charge	495	495	495	495	495
Total gains	495	495	495	495	495
Total own-source income	170,117	124,882	120,138	121,426	123,298
Net (cost of)/contribution by services	(192,768)	(127,720)	(119,787)	(116,362)	(118,474)
Revenue from government (a)	181,987	126,484	114,039	108,195	107,745
Surplus/(deficit) attributable to the Australian Government	(10,781)	(1,236)	(5,748)	(8,167)	(10,729)
Total comprehensive income/(loss)	(10,781)	(1,236)	(5,748)	(8,167)	(10,729)
Total comprehensive income/(loss) attributable to the Australian Government	(10,781)	(1,236)	(5,748)	(8,167)	(10,729)
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	520	6,208	3,276	2,372	1,554
Less depreciation/amortisation expenses previously funded through revenue appropriations (b)	11,301	7,444	9,024	10,539	12,283
Total comprehensive income/(loss) as per the statement of comprehensive income	(10,781)	(1,236)	(5,748)	(8,167)	(10,729)

Prepared on Australian Accounting Standards basis.

(a) The 2018–19 Budget and forward estimates represent the full year effect of the transfer of functions to the Department of Home Affairs and the Australian Signals Directorate.

(b) From 2010–11, the government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation and amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Bill 1 equity appropriations. For information regarding departmental capital budgets, see Table 3.5 Departmental capital budget statement.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	60,682	54,573	54,228	56,493	59,400
Trade and other receivables	116,759	114,892	113,566	106,956	106,209
Total financial assets	177,441	169,465	167,794	163,449	165,609
Non-financial assets					
Land and buildings	50,947	45,691	41,635	36,179	30,523
Property, plant and equipment	17,834	22,430	24,726	26,826	25,898
Heritage and cultural assets	4,204	4,204	4,204	4,204	4,204
Intangibles	24,794	23,578	21,663	19,601	17,869
Other non-financial assets	6,038	6,521	6,118	6,164	5,851
Total non-financial assets	103,817	102,424	98,346	92,975	84,345
Total assets	281,258	271,889	266,140	256,424	249,954
LIABILITIES					
Payables					
Suppliers	53,440	43,513	39,214	37,526	35,368
Other payables	29,427	26,459	23,675	22,342	20,825
Total payables	82,867	69,972	62,889	59,868	56,193
Provisions					
Employee provisions	68,347	66,691	67,740	62,348	63,761
Other provisions	317	87	87	–	–
Total provisions	68,664	66,778	67,827	62,348	63,761
Total liabilities	151,531	136,750	130,716	122,216	119,954
Net assets	129,727	135,139	135,424	134,208	130,000
EQUITY*					
Parent entity interest					
Contributed equity	248,866	256,824	229,422	232,075	235,019
Reserves	20,603	20,603	20,603	20,603	20,603
Retained surplus/(accumulated deficit)	(139,742)	(142,288)	(114,601)	(118,470)	(125,622)
Total parent entity interest	129,727	135,139	135,424	134,208	130,000
Total equity	129,727	135,139	135,424	134,208	130,000

Prepared on Australian Accounting Standards basis.

*'Equity' is the residual interest in assets after deduction of liabilities.

Table 3.3: 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	(139,742)	20,603	248,866	129,727
Adjustment for changes in accounting policies	–	–	–	–
Adjusted opening balance	(139,742)	20,603	248,866	129,727
Comprehensive income				
Surplus/(deficit) for the period	(1,236)	–	–	(1,236)
Total comprehensive income	(1,236)	–	–	(1,236)
Transactions with owners				
Distributions to owners				
Returns of capital				
Dividends	(1,310)	–	–	(1,310)
Distribution of equity	–	–	3,850	3,850
Contributions by owners				
Equity injection—appropriation	–	–	917	917
Departmental capital budget	–	–	6,114	6,114
Other	–	–	(2,923)	(2,923)
Sub-total transactions with owners	(1,310)	–	7,958	6,648
Estimated closing balance as at 30 June 2019	(142,288)	20,603	256,824	135,139
Closing balance attributable to the Australian Government	(142,288)	20,603	256,824	135,139

Prepared on Australian Accounting Standards basis.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	180,071	131,067	126,687	127,874	127,433
Interest	100	–	–	–	–
Appropriations	180,060	127,341	115,515	114,799	108,494
Total cash received	360,231	258,408	242,202	242,673	235,927
Cash used					
Employees	208,260	172,224	162,245	153,314	153,345
Suppliers	161,832	97,964	85,350	96,747	85,477
Total cash used	370,092	270,188	247,595	250,061	238,822
Net cash from/(used by) operating activities	(9,861)	(11,780)	(5,393)	(7,388)	(2,895)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	9,257	10,881	10,663	10,434	9,280
Total cash used	9,257	10,881	10,663	10,434	9,280
Net cash from/(used by) investing activities	(9,257)	(10,881)	(10,663)	(10,434)	(9,280)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	38,025	17,862	16,716	21,168	16,560
Total cash received	38,025	17,862	16,716	21,168	16,560
Cash used					
Dividends paid	2,147	1,310	1,005	1,081	1,478
Total cash used	2,147	1,310	1,005	1,081	1,478
Net cash from/(used by) financing activities	35,878	16,552	15,711	20,087	15,082
Net increase/(decrease) in cash held	16,760	(6,109)	(345)	2,265	2,907
Cash and cash equivalents at the beginning of the reporting period	43,922	60,682	54,573	54,228	56,493
Cash and cash equivalents at the end of the reporting period	60,682	54,573	54,228	56,493	59,400

Prepared on Australian Accounting Standards basis.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget—Bill 1 (DCB)	11,140	6,114	6,053	7,234	7,280
Equity injections—Bill 2	17,723	917	–	–	–
Total new capital appropriations	28,863	7,031	6,053	7,234	7,280
Provided for:					
Purchase of non-financial assets	28,863	7,031	6,053	7,234	7,280
Total items	28,863	7,031	6,053	7,234	7,280
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	3,749	917	–	–	–
Funded by capital appropriation—DCB (b)	2,596	6,114	6,063	7,234	7,280
Funded internally from departmental resources (c)	2,912	3,850	4,600	3,200	2,000
Total purchases of non-financial assets	9,257	10,881	10,663	10,434	9,280
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	9,257	10,881	10,663	10,434	9,280
Total cash used to acquire assets	9,257	10,881	10,663	10,434	9,280

Prepared on Australian Accounting Standards basis

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

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

(c) Includes funding from section 74 retained revenue receipts.

Table 3.6: Statement of asset movements (budget year 2018–19)

	Land \$'000	Buildings \$'000	Other property, plant & equipment \$'000	Heritage & cultural \$'000	Computer software & intangibles \$'000	Total \$'000
As at 1 July 2018						
Gross book value	1,400	86,296	37,486	4,204	86,671	216,057
Accumulated depreciation/amortisation and impairment	–	(36,749)	(19,652)	–	(61,877)	(118,278)
Opening net book balance	1,400	49,547	17,834	4,204	24,794	97,779
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase—appropriation equity (a)	–	–	917	–	–	917
By purchase—appropriation ordinary annual services (b)	–	–	6,114	–	–	6,114
By purchase—other	–	400	2,100	–	1,350	3,850
Total additions	–	400	9,131	–	1,350	10,881
Other movements						
Other	–	–	(1,469)	–	(382)	(1,851)
Depreciation/amortisation expense	–	(5,656)	(3,066)	–	(2,184)	(10,906)
Total other movements	–	(5,656)	(4,535)	–	(2,566)	(12,757)
As at 30 June 2019						
Gross book value	1,400	86,696	45,148	4,204	87,639	225,087
Accumulated depreciation/amortisation and impairment	–	(42,405)	(22,718)	–	(64,061)	(129,184)
Closing net book balance	1,400	44,291	22,430	4,204	23,578	95,903

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)

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
EXPENSES					
Employee benefits	15,133	4,084	–	–	–
Suppliers	90,087	47,855	17,737	17,887	18,167
Subsidies	3,251	3,305	3,393	3,412	3,445
Personal benefits	7,392	1,224	1,230	1,234	1,241
Grants	307,279	286,820	290,387	268,957	268,985
Depreciation and amortisation	2,635	2,736	–	–	–
Payments to corporate entities	14,391	16,184	16,279	16,376	16,453
Other expenses	7,582	7,582	7,582	7,582	7,582
Total expenses administered on behalf of government	447,750	369,790	336,608	315,448	315,873
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Sale of goods and rendering of services	2,458	17,653	17,653	2,653	2,653
Interest	7,025	–	–	–	–
Other revenue	17,671	4,373	4,178	4,178	4,178
Total non-taxation revenue	27,154	22,026	21,831	6,831	6,831
Total own-source income administered on behalf of government	27,154	22,026	21,831	6,831	6,831
Net (cost of)/contribution by services	(420,596)	(347,764)	(314,777)	(308,617)	(309,042)
Surplus/(deficit)	(420,596)	(347,764)	(314,777)	(308,617)	(309,042)
Total comprehensive income/(loss)	(420,596)	(347,764)	(314,777)	(308,617)	(309,042)

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
ASSETS					
Financial assets					
Receivables	28,435	21,501	17,259	17,061	17,150
Other investments	351,236	351,236	351,236	351,236	351,236
Other financial assets	1,162	723	420	420	426
Total financial assets	380,833	373,460	368,915	368,717	368,812
Non-financial assets					
Land and buildings	225	–	–	–	–
Property, plant and equipment	4,969	3,183	3,183	3,183	3,183
Intangibles	2,932	2,707	2,707	2,707	2,707
Total non-financial assets	8,126	5,890	5,890	5,890	5,890
Total assets administered on behalf of government	388,959	379,350	374,805	374,607	374,702
LIABILITIES					
Payables					
Suppliers	15,936	9,724	5,685	5,684	5,774
Grants	5,586	5,354	5,163	4,966	4,971
Other payables	325	89	89	89	89
Total payables	21,847	15,167	10,937	10,739	10,834
Provisions					
Employee provisions	6,679	5,986	5,671	5,671	5,671
Total provisions	6,679	5,986	5,671	5,671	5,671
Total liabilities administered on behalf of government	28,526	21,153	16,608	16,410	16,505
Net assets/(liabilities)	360,433	358,197	358,197	358,197	358,197

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	28,734	17,597	17,653	2,653	2,652
Interest	1,445	–	–	–	–
Other	28,331	4,905	4,178	4,178	4,178
Total cash received	58,510	22,502	21,831	6,831	6,830
Cash used					
Grant payments	309,537	284,731	286,566	265,142	268,980
Subsidies paid	3,251	3,409	3,497	3,500	3,549
Personal benefits	7,392	1,224	1,230	1,234	1,241
Suppliers	89,787	50,278	21,473	17,888	18,083
Employees	16,829	4,951	315	–	–
Payments to corporate entities	14,391	16,184	16,279	16,376	16,453
Other	8,491	7,227	7,171	7,171	3,159
Total cash used	449,678	368,004	336,531	311,311	311,465
Net cash from/(used by) operating activities	(391,168)	(345,502)	(314,700)	(304,480)	(304,635)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	6,016	500	–	–	–
Advances and loans made	1,446	–	–	–	–
Total cash used	7,462	500	–	–	–
Net cash from/(used by) investing activities	(7,462)	(500)	–	–	–
Net increase/(decrease) in cash held	(398,630)	(346,002)	(314,700)	(304,480)	(304,635)
Cash and cash equivalents at the beginning of the reporting period	1	4	–	–	–
Cash from Official Public Account for appropriations	400,995	348,811	317,513	307,133	307,288
Cash to Official Public Account for appropriations	(2,366)	(2,813)	(2,813)	(2,653)	(2,653)
Cash and cash equivalents at the end of the reporting period	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

Table 3.10: Administered capital budget statement (for the period ended 30 June)

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget—Bill 1 (ACB)	16	–	–	–	–
Administered assets and liabilities—Bill 2	7,446	500	–	–	–
Total new capital appropriations	7,462	500	–	–	–
Provided for:					
Purchase of non-financial assets	6,016	500	–	–	–
Other items	1,446	–	–	–	–
Total items	7,462	500	–	–	–
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	6,000	500	–	–	–
Funded by capital appropriation—ACB	16	–	–	–	–
Total purchases of non-financial assets	6,016	500	–	–	–
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	6,016	500	–	–	–
Total cash used to acquire assets	6,016	500	–	–	–

Prepared on Australian Accounting Standards basis.

ACB = administered capital budget.

(a) Includes both current Bill 2 and prior Act 2/4/6 appropriations and special capital appropriations. Comprises administered capital funding for the Royal Commission into Institutional Responses to Child Sexual Abuse (\$1.500m in 2017–18) and the Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry (\$4.500m in 2017–18 and \$0.500m in 2018–19).

Table 3.11: Statement of administered asset movements (budget year 2018–19)

	Buildings \$'000	Other property, plant & equipment \$'000	Computer software & intangibles \$'000	Total \$'000
As at 1 July 2018				
Gross book value	15,103	13,952	5,004	34,059
Accumulated depreciation/amortisation and impairment	(14,854)	(8,983)	(2,072)	(25,909)
Opening net book balance	249	4,969	2,932	8,150
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase—appropriation equity (a)	–	500	–	500
By purchase—appropriation ordinary annual services (b)	50	(100)	50	–
Total additions	50	400	50	500
Other movements				
Depreciation/amortisation expense	(275)	(2,186)	(275)	(2,736)
Other	(24)	–	–	(24)
Total other movements	(299)	(2,186)	(275)	(2,760)
As at 30 June 2019				
Gross book value	15,153	14,352	5,054	34,559
Accumulated depreciation/amortisation and impairment	(15,153)	(11,169)	(2,347)	(28,669)
Closing net book balance	–	3,183	2,707	5,890

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to administered assets and liabilities provided through Appropriation Bill (No. 2) 2018–19.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2018–19 for depreciation and amortisation expenses, administered capital budgets or other operational expenses.