

# ADMINISTRATIVE APPEALS TRIBUNAL

## Section 1: Entity overview and resources

### 1.1 STRATEGIC DIRECTION STATEMENT

The Administrative Appeals Tribunal (AAT) conducts independent merits review of administrative decisions made by Australian Government ministers, departments and agencies and, in limited circumstances, state and territory government and non-government bodies. It can review decisions made under more than 400 acts and legislative instruments. The most common types of decisions reviewed relate to migration and protection (refugee) visas, family assistance and social security, child support, Commonwealth workers' compensation, Australian citizenship, the National Disability Insurance Scheme, taxation and veterans' entitlements.

The Immigration Assessment Authority (IAA), a separate office within the AAT, provides a fast track review process in relation to certain decisions to refuse protection visas.

The AAT provides its services throughout Australia from registries located in the state capital cities, Canberra and on Norfolk Island.

The AAT's rate of finalisation of cases has not kept pace with significant increases in lodgements experienced in recent years, particularly in applications for review of migration and refugee decisions. Applications relating to decisions made under the National Disability Insurance Scheme continue to increase steadily as the roll-out of the full scheme proceeds. Managing our caseload remains the key challenge for the AAT in 2019-20 and for the forward years.

In 2019-20 and the forward years, the AAT will continue to pursue initiatives in relation to the following strategic priorities:

- improving the efficiency and effectiveness of the AAT's review processes, including maximising the use of technology;
- pursuing innovative strategies for managing our caseload;
- engaging with stakeholders and building public trust and confidence in our decisions;
- building capacity of AAT members and staff, and making the best use of our resources.

## 1.2 ENTITY RESOURCE STATEMENT

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

Table 1.1 is prepared on a resourcing (appropriations and cash available) basis, while the budgeted expenses for Outcome 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 2019-20 as at Budget April 2019**

	2018-19 (a) Estimated actual \$'000	2019-20 Estimate \$'000
<b>DEPARTMENTAL</b>		
<b>Annual appropriations – ordinary annual services (b)</b>		
Prior year appropriations available (c)	79,613	77,613
Departmental appropriation (d)	156,690	158,510
s74 Retained revenue receipts (e)	1,114	1,018
Departmental capital budget (f)	3,878	3,884
<b>Annual appropriations – other services – non-operating (g)</b>		
Equity injection	–	7,752
<b>Total departmental annual appropriations</b>	<b>241,295</b>	<b>248,777</b>
<b>Total departmental resourcing</b>	<b>241,295</b>	<b>248,777</b>
<b>ADMINISTERED</b>		
<b>Total administered special appropriations (h)</b>	<b>6,400</b>	<b>6,400</b>
<b>Total administered resourcing</b>	<b>6,400</b>	<b>6,400</b>
<b>Total resourcing for entity</b>	<b>247,695</b>	<b>255,177</b>
	<b>2018-19</b>	<b>2019-20</b>
<b>Average staffing level (number) (i)</b>	<b>602</b>	<b>610</b>

Prepared on a resourcing (appropriations available) basis.

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

- (a) Annual appropriation amounts appearing for 2018-19 do not include the Appropriation Bills (No. 3 and 4) 2018-19 as they had not been enacted at the time of publication.
- (b) Appropriation Bill (No. 1) 2019-20.
- (c) Estimated balance carried forward from previous year for annual appropriations.
- (d) Excludes the departmental capital budget.
- (e) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (f) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. See Table 3.5 for further details. For accounting purposes, this amount is designated as 'contributions by owners'.
- (g) Appropriation Bill (No. 2) 2019-20.
- (h) Repayments not provided for under any other appropriation under section 77 of the PGPA Act.
- (i) Average staffing level numbers exclude tribunal members.

### 1.3 BUDGET MEASURES

Budget measures announced since the 2018-19 Mid-Year Economic and Fiscal Outlook (MYEFO) relating to AAT are detailed in Budget Paper (No. 2) and are summarised in Part 1 of Table 1.2.

**Table 1.2: Entity 2019-20 Budget measures**

**Part 1: Measures announced since the 2018-19 Mid-Year Economic and Fiscal Outlook (MYEFO)**

Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
<b>Revenue measures</b>					
Helping Small Business Grow – supporting small businesses with tax disputes (a)					
Administered revenues	104	310	315	321	327
<b>Total revenue measures</b>	<b>104</b>	<b>310</b>	<b>315</b>	<b>321</b>	<b>327</b>
<b>Expense measures</b>					
Cashless Debit Card – further extension and expansion (b)					
Departmental expenses	–	nfp	nfp	–	–
Helping Small Business Grow – supporting small businesses with tax disputes (a)					
Departmental expenses	1,260	3,672	3,699	3,722	3,753
<b>Total expense measures</b>	<b>1,260</b>	<b>3,672</b>	<b>3,699</b>	<b>3,722</b>	<b>3,753</b>

Prepared on a Government Finance Statistics (fiscal) basis.

(a) The lead entity for this measure is the Department of the Treasury. The full measure description and package details appear in the 2019-20 Budget Paper No. 2 under the Treasury portfolio.

(b) The lead entity for this measure is the Department of Social Services. The full measure description and package details appear in the 2019-20 Budget Paper No. 2 under the Social Services portfolio.

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

Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
<b>Expense measures</b>					
Cashless Debit Card – extension and expansion (a)					
Departmental expenses	–	nfp	–	–	–
Social Services and Other Legislation Amendment (Promoting Sustainable Welfare) Bill (a)					
Departmental expenses	70	115	48	–	–
Income Management – extension and consultation (a)					
Departmental expenses	–	396	–	–	–
Strengthening the Integrity of Welfare Payments – extension and amendments (a)					
Departmental expenses	(228)	(128)	(133)	(140)	–
<b>Total expense measures</b>	<b>(158)</b>	<b>383</b>	<b>(85)</b>	<b>(140)</b>	<b>–</b>

Prepared on a Government Finance Statistics (fiscal) basis.

(a) The lead entity for this measure is the Department of Social Services. The full measure description and package details appear in the 2018-19 Mid-Year Economic and Fiscal Outlook under the Social Services portfolio.

## Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs that contribute to government outcomes over the budget and forward years.

The AAT'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 AAT can be found at:

<https://www.aat.gov.au/about-the-aat/corporate-information/corporate-and-strategic-plans>

The most recent annual performance statement for the AAT can be found at:

<https://www.aat.gov.au/about-the-aat/corporate-information/annual-reports/2017-18-annual-report>

## 2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

**Outcome 1: Provide correct or preferable decisions through a mechanism of independent review of administrative decisions that is accessible, fair, just, economical, informal, quick and proportionate.**

### Budgeted expenses for Outcome 1

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

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

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>Program 1.1: Administrative Appeals Tribunal</b>					
Administered expenses					
Special appropriations (a)	9,000	9,000	9,000	9,000	9,000
<b>Administered total</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
Departmental expenses					
Departmental appropriation	156,690	158,510	148,574	151,860	147,876
s74 Retained revenue receipts (b)	1,114	1,018	1,109	1,109	900
Expenses not requiring appropriation in the budget year (c)	8,801	8,804	8,804	8,804	9,044
<b>Departmental total</b>	<b>166,605</b>	<b>168,332</b>	<b>158,487</b>	<b>161,773</b>	<b>157,820</b>
<b>Total expenses for program 1.1</b>	<b>175,605</b>	<b>177,332</b>	<b>167,487</b>	<b>170,773</b>	<b>166,820</b>

	2018-19	2019-20
<b>Average staffing level (number) (d)</b>	602	610

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

- (a) Special appropriations consist of refunds of fees paid under section 77 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). This includes write-down and impairment of assets.
- (b) Estimated retained revenue receipts under section 74 of the PGPA Act.
- (c) Expenses not requiring appropriation in the budget year are made up of depreciation and amortisation expenses, make-good expenses, Australian National Audit Office audit fees, notional contributions under the Judges' Pension Scheme and a portion of the AAT's occupancy cost of the Commonwealth Law Courts buildings in Hobart.
- (d) Average staffing level numbers exclude tribunal members.

## Performance criteria for Outcome 1

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

**Table 2.2: Performance criteria for Outcome 1**

<b>Outcome 1: Provide correct or preferable decisions through a mechanism of independent review of administrative decisions that is accessible, fair, just, economical, informal, quick and proportionate.</b>		
<b>Program 1.1: Administrative Appeals Tribunal and Immigration Assessment Authority</b>		
The AAT and IAA provide administrative justice and contribute to improving the quality of government decision-making by reviewing administrative decisions in accordance with the <i>Administrative Appeals Tribunal Act 1975</i> and the <i>Migration Act 1958</i> .		
<b>Delivery</b>	Providing review of administrative decisions for people and organisations who apply to the AAT for review of decisions that affect their interests; and for people whose decisions are referred to the IAA.	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2018-19	Number of applications finalised. (a)	47,900 Expected results: (target not expected to be met).
	Proportion of applications finalised within 12 months of lodgement. (b)	75% Expected results: (target not expected to be met).
2019-20	Number of applications finalised	48,756
	Proportion of applications finalised within 12 months of lodgement	75%
2020-21 to 2023	Number of applications finalised.	2020-21: 46,536 2021-22: 46,981 2022-23: 47,451
	Proportion of applications finalised within 12 months of lodgement.	2020-21: 75% 2021-22: 75% 2022-23: 75%
<b>Purposes</b>	<p>The AAT and the IAA provide administrative justice for individuals and organisations through the review of administrative decisions that affect their interests and, more broadly, contribute to improving the quality of government decision-making.</p> <p>The AAT aims to provide a mechanism of review of administrative decisions that:</p> <ul style="list-style-type: none"> <li>• is accessible;</li> <li>• is fair, just, economical, informal and quick;</li> <li>• is proportionate to the importance and complexity of the matter; and</li> <li>• promotes public trust and confidence in the decision-making of the Tribunal.</li> </ul> <p>In conducting fast track reviews of certain visa decisions, the IAA aims to provide a mechanism of review that is efficient, quick and free of bias.</p>	

(a) For this PBS, the AAT has included matters finalised by the IAA for the first time, in order to present a more complete picture of the AAT's activities. The target number of cases finalised for 2021-22 and 2022-23 do not include any IAA finalisations as the IAA is not currently funded to operate in those years. The IAA is funded to finalise 20 cases in 2020-21.

(b) For the IAA, this measure is the proportion of cases finalised within 12 months of referral of the decision for review.

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

Section 3 presents budgeted financial statements that provide a comprehensive snapshot of entity finances for the 2019-20 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 BUDGETED FINANCIAL STATEMENTS**

Changes to the departmental budgeted financial statements since the 2018-19 Portfolio Budget Statements include funding for new measures and indexation changes across the forward years.

### 3.2 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	126,497	123,998	114,923	117,450	113,724
Suppliers	32,107	36,330	35,560	36,319	35,852
Depreciation and amortisation (a)	8,001	8,004	8,004	8,004	8,244
<b>Total expenses</b>	<b>166,605</b>	<b>158,332</b>	<b>158,487</b>	<b>161,773</b>	<b>157,820</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	1,114	1,018	1,109	1,109	900
<b>Total own-source revenue</b>	<b>1,114</b>	<b>1,018</b>	<b>1,109</b>	<b>1,109</b>	<b>900</b>
<b>Gains</b>					
Other	800	800	800	800	800
<b>Total gains</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>
<b>Total own-source income</b>	<b>1,914</b>	<b>1,819</b>	<b>1,909</b>	<b>1,909</b>	<b>1,700</b>
<b>Net (cost of)/contribution by services</b>	<b>(164,691)</b>	<b>(166,514)</b>	<b>(156,578)</b>	<b>(159,864)</b>	<b>(156,120)</b>
Revenue from government	156,690	158,510	148,574	151,860	147,876
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(8,001)</b>	<b>(8,004)</b>	<b>(8,004)</b>	<b>(8,004)</b>	<b>(8,244)</b>
<b>Total comprehensive income/(loss)</b>	<b>(8,001)</b>	<b>(8,004)</b>	<b>(8,004)</b>	<b>(8,004)</b>	<b>(8,244)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(8,001)</b>	<b>(8,004)</b>	<b>(8,004)</b>	<b>(8,004)</b>	<b>(8,244)</b>

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

	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations</b>	-	-	-	-	-
Less depreciation/amortisation expenses previously funded through revenue appropriations (a)	8,001	8,004	8,004	8,004	8,244
<b>Total comprehensive income/(loss) – as per the statement of comprehensive income</b>	<b>(8,001)</b>	<b>(8,004)</b>	<b>(8,004)</b>	<b>(8,004)</b>	<b>(8,244)</b>

Prepared on Australian Accounting Standards basis.



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

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	363	363	363	363	363
Trade and other receivables	80,486	78,486	78,486	78,486	78,486
<b>Total financial assets</b>	<b>80,849</b>	<b>78,849</b>	<b>78,849</b>	<b>78,849</b>	<b>78,849</b>
<b>Non-financial assets</b>					
Land and buildings	48,087	52,363	48,909	44,160	39,269
Property, plant and equipment	5,060	6,071	5,942	6,275	6,563
Intangibles	4,493	4,838	4,323	4,668	4,987
Other non-financial assets	2,111	2,111	2,111	2,111	2,111
<b>Total non-financial assets</b>	<b>59,751</b>	<b>65,383</b>	<b>61,285</b>	<b>57,214</b>	<b>52,930</b>
<b>Total assets</b>	<b>140,600</b>	<b>144,232</b>	<b>140,134</b>	<b>136,063</b>	<b>131,779</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	2,887	2,887	2,887	2,887	2,887
Other payables	29,631	29,631	29,631	29,631	29,631
<b>Total payables</b>	<b>32,518</b>	<b>32,518</b>	<b>32,518</b>	<b>32,518</b>	<b>32,518</b>
<b>Provisions</b>					
Employee provisions	22,327	22,327	22,327	22,327	22,327
Other provisions	3,322	3,322	3,322	3,322	3,322
<b>Total provisions</b>	<b>25,649</b>	<b>25,649</b>	<b>25,649</b>	<b>25,649</b>	<b>25,649</b>
<b>Total liabilities</b>	<b>58,167</b>	<b>58,167</b>	<b>58,167</b>	<b>58,167</b>	<b>58,167</b>
<b>Net assets</b>	<b>82,433</b>	<b>86,065</b>	<b>81,967</b>	<b>77,896</b>	<b>73,612</b>
<b>EQUITY (a)</b>					
<b>Parent entity interest</b>					
Contributed equity	94,053	105,689	109,595	113,528	117,488
Reserves	5,040	5,040	5,040	5,040	5,040
Retained surplus/(accumulated deficit)	(16,660)	(24,664)	(32,668)	(40,672)	(48,916)
<b>Total parent entity interest</b>	<b>82,433</b>	<b>86,065</b>	<b>81,967</b>	<b>77,896</b>	<b>73,612</b>
<b>Total equity</b>	<b>82,433</b>	<b>86,065</b>	<b>81,967</b>	<b>77,896</b>	<b>73,612</b>

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity – summary of movement (2019-20 budget year)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2019</b>				
Balance carried forward from previous period	(16,660)	5,040	94,053	82,433
<b>Adjusted opening balance</b>	<b>(16,660)</b>	<b>5,040</b>	<b>94,053</b>	<b>82,433</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(8,004)	–	–	(8,004)
<b>Total comprehensive income</b>	<b>(8,004)</b>	<b>–</b>	<b>–</b>	<b>(8,004)</b>
Of which:				
Attributable to the Australian Government	8,004	–	–	8,004
<b>Transactions with owners</b>				
Contributions by owners				
Equity injection-appropriation	–	–	7,752	7,752
Departmental capital budget	–	–	3,884	3,884
<b>Sub-total transactions with owners</b>	<b>–</b>	<b>–</b>	<b>11,636</b>	<b>11,636</b>
<b>Estimated closing balance as at 30 June 2020</b>	<b>(24,664)</b>	<b>5,040</b>	<b>105,689</b>	<b>86,065</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(24,664)</b>	<b>5,040</b>	<b>105,689</b>	<b>86,065</b>

Prepared on Australian Accounting Standards basis.

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

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	158,181	160,510	148,574	151,860	147,876
Sale of goods and rendering of services	1,114	1,018	1,109	1,109	900
<b>Total cash received</b>	<b>159,295</b>	<b>161,528</b>	<b>149,683</b>	<b>152,969</b>	<b>148,776</b>
<b>Cash used</b>					
Employees	126,497	123,998	114,923	117,450	113,724
Suppliers	31,298	35,530	34,760	35,519	35,052
<b>Total cash used</b>	<b>157,795</b>	<b>159,528</b>	<b>149,683</b>	<b>152,969</b>	<b>148,776</b>
<b>Net cash from/(used by) operating activities</b>	<b>1,500</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	5,378	13,636	3,906	3,933	3,960
<b>Total cash used</b>	<b>5,378</b>	<b>13,636</b>	<b>3,906</b>	<b>3,933</b>	<b>3,960</b>
<b>Net cash from/(used by) investing activities</b>	<b>(5,378)</b>	<b>(13,636)</b>	<b>(3,906)</b>	<b>(3,933)</b>	<b>(3,960)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	3,878	11,636	3,906	3,933	3,960
<b>Total cash received</b>	<b>3,878</b>	<b>11,636</b>	<b>3,906</b>	<b>3,933</b>	<b>3,960</b>
<b>Net cash from/(used by) financing activities</b>	<b>3,878</b>	<b>11,636</b>	<b>3,906</b>	<b>3,933</b>	<b>3,960</b>
Cash and cash equivalents at the beginning of the reporting period	363	363	363	363	363
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>363</b>	<b>363</b>	<b>363</b>	<b>363</b>	<b>363</b>

Prepared on Australian Accounting Standards basis.

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

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget – Bill (No. 1) – DCB	3,878	3,884	3,906	3,933	3,960
Equity injections – Bill (No. 2)	–	7,752	–	–	–
<b>Total new capital appropriations</b>	<b>3,878</b>	<b>11,636</b>	<b>3,906</b>	<b>3,933</b>	<b>3,960</b>
<b>Provided for:</b>					
Purchase of non-financial assets	3,878	11,636	3,906	3,933	3,960
<b>Total items</b>	<b>3,878</b>	<b>11,636</b>	<b>3,906</b>	<b>3,933</b>	<b>3,960</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	2,000	7,752	–	–	–
Funded by capital appropriation – DCB (b)	3,378	5,884	3,906	3,933	3,960
<b>TOTAL</b>	<b>5,378</b>	<b>13,636</b>	<b>3,906</b>	<b>3,933</b>	<b>3,960</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	5,378	13,636	3,906	3,933	3,960
<b>Total cash used to acquire assets</b>	<b>5,378</b>	<b>13,636</b>	<b>3,906</b>	<b>3,933</b>	<b>3,960</b>

Prepared on Australian Accounting Standards basis.

(a) Includes current Bill (No. 2) and prior year Acts (No. 2, 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 budget (DCB).

**Table 3.6: Statement of asset movements (2019-20 budget year)**

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2019</b>				
Gross book value	69,021	12,465	15,370	96,856
Accumulated depreciation/amortisation and impairment	(20,934)	(7,405)	(10,877)	(39,216)
<b>Opening net book balance</b>	<b>48,087</b>	<b>5,060</b>	<b>4,493</b>	<b>57,640</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase – appropriation equity (a)	7,752	3,485	2,399	13,636
<b>Total additions</b>	<b>7,752</b>	<b>3,485</b>	<b>2,399</b>	<b>13,636</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(3,476)	(2,474)	(2,054)	(8,004)
<b>Total other movements</b>	<b>(3,476)</b>	<b>(2,474)</b>	<b>(2,054)</b>	<b>(8,004)</b>
<b>As at 30 June 2020</b>				
Gross book value	76,773	15,950	17,769	110,492
Accumulated depreciation/amortisation and impairment	(24,410)	(9,879)	(12,931)	(47,220)
<b>Closing net book balance</b>	<b>52,363</b>	<b>6,071</b>	<b>4,838</b>	<b>63,272</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2019-20.

**Table 3.7: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)**

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>EXPENSES</b>					
Write-down and impairment of assets	2,600	2,600	2,600	2,600	2,600
Other expenses	6,400	6,400	6,400	6,400	6,400
<b>Total expenses administered on behalf of government</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Fees and fines	47,028	48,305	48,764	49,765	51,254
<b>Total non-taxation revenue</b>	<b>47,028</b>	<b>48,305</b>	<b>48,764</b>	<b>49,765</b>	<b>51,254</b>
<b>Total own-sourced income administered on behalf of government</b>	<b>47,028</b>	<b>48,305</b>	<b>48,764</b>	<b>49,765</b>	<b>51,254</b>
<b>Net (cost of)/contribution by services</b>	<b>(38,028)</b>	<b>(39,305)</b>	<b>(39,764)</b>	<b>(40,765)</b>	<b>(42,254)</b>
<b>Total comprehensive income/(loss)</b>	<b>(38,028)</b>	<b>(39,305)</b>	<b>(39,764)</b>	<b>(40,765)</b>	<b>(42,254)</b>

Prepared on Australian Accounting Standards basis.

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

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	307	307	307	307	307
Trade and other receivables	2,814	2,814	2,814	2,814	2,814
<b>Total financial assets</b>	<b>3,121</b>	<b>3,121</b>	<b>3,121</b>	<b>3,121</b>	<b>3,121</b>
<b>Total assets administered on behalf of government</b>	<b>3,121</b>	<b>3,121</b>	<b>3,121</b>	<b>3,121</b>	<b>3,121</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Other payables	287	287	287	287	287
<b>Total payables</b>	<b>287</b>	<b>287</b>	<b>287</b>	<b>287</b>	<b>287</b>
<b>Total liabilities administered on behalf of government</b>	<b>287</b>	<b>287</b>	<b>287</b>	<b>287</b>	<b>287</b>
<b>Net assets/(liabilities)</b>	<b>2,834</b>	<b>2,834</b>	<b>2,834</b>	<b>2,834</b>	<b>2,834</b>

Prepared on Australian Accounting Standards basis.

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

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Application fees	44,428	45,705	46,164	47,165	48,654
<b>Total cash received</b>	<b>44,428</b>	<b>45,705</b>	<b>46,164</b>	<b>47,165</b>	<b>48,654</b>
<b>Cash used</b>					
Refunds of application fees	6,400	6,400	6,400	6,400	6,400
<b>Total cash used</b>	<b>6,400</b>	<b>6,400</b>	<b>6,400</b>	<b>6,400</b>	<b>6,400</b>
<b>Net cash from/(used by) operating activities</b>	<b>38,028</b>	<b>39,305</b>	<b>39,764</b>	<b>40,765</b>	<b>42,254</b>
<b>Net increase/(decrease) in cash held</b>	<b>38,028</b>	<b>39,305</b>	<b>39,764</b>	<b>40,765</b>	<b>42,254</b>
Cash and cash equivalents at beginning of reporting period	307	307	307	307	307
Cash from Official Public Account for appropriations	6,400	6,400	6,400	6,400	6,400
Cash to Official Public Account for appropriations	(44,428)	(45,705)	(46,164)	(47,165)	(48,654)
<b>Cash and cash equivalents at end of reporting period</b>	<b>307</b>	<b>307</b>	<b>307</b>	<b>307</b>	<b>307</b>

Prepared on Australian Accounting Standards basis.