

# OFFICE OF THE COMMONWEALTH OMBUDSMAN

## Section 1: Entity overview and resources

### 1.1 STRATEGIC DIRECTION STATEMENT

The planned outcome of the Office of the Commonwealth Ombudsman (OCO) is fair and accountable administrative action by Australian Government entities and prescribed private sector organisations, by investigating complaints, reviewing administrative action and statutory compliance inspections and reporting.

The OCO's purpose is to:

- provide assurance that the Australian Government entities and prescribed private sector organisations that the Office oversees act with integrity and treat people fairly; and
- influence enduring systemic improvement in public administration in Australia and the region.

The OCO delivers on its purpose through handling complaints, conducting investigations, performing audits and inspections, encouraging good administration and discharging specialist oversight tasks. The OCO influences improvement in public administration in the Pacific region through collaboration with partner entities.

The Commonwealth Ombudsman has the following separate titles, describing specific powers and functions: Defence Force Ombudsman, Postal Industry Ombudsman, Overseas Students Ombudsman, Private Health Insurance Ombudsman, Immigration Ombudsman, Law Enforcement Ombudsman and the Vocational Education and Training Student Loans Ombudsman. The Commonwealth Ombudsman is also the ACT Ombudsman.

In 2019-20, the OCO will focus on:

- ongoing delivery of high quality services to individual complainants, whose numbers and diversity of concerns continue to grow;
- delivery of critical oversight functions to ensure public confidence in the manner in which law enforcement and other agencies exercise certain important powers; and
- careful identification of areas of administration where our critical, but discretionary, activities are to be dedicated in the form of own motion inquiries or other investigation and reporting work, to optimise our influence on the wider system.

## 1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to OCO for its operations and to deliver programs and services on behalf of the government. For more detailed information on special accounts and special appropriations, refer to Budget Paper No. 4: Agency Resourcing.

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

**Table 1.1: OCO 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	8,429	7,724
Departmental appropriation (c)	35,228	35,728
s74 External Revenue (d)	4,267	3,377
Departmental capital budget (e)	817	816
<b>Total departmental annual appropriations</b>	<b>48,741</b>	<b>47,645</b>
<b>Total departmental resourcing</b>	<b>48,741</b>	<b>47,645</b>
<b>Total resourcing for OCO</b>	<b>48,741</b>	<b>47,645</b>
	<b>2018-19</b>	<b>2019-20</b>
<b>Average staffing level (number)</b>	222	220

Prepared on a resourcing (appropriations available) basis.

Note: All figures shown above 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) Excludes departmental capital budget.

(d) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

(e) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

### 1.3 BUDGET MEASURES

Budget measures announced since the 2018-19 Mid-Year Economic and Fiscal Outlook (MYEFO) relating to OCO are detailed in Budget Paper No. 2 and 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>Expense measures</b>						
Commonwealth Integrity Commission	1.1					
Departmental expenses		–	–	349	307	309
Postal Industry Ombudsman – additional funding (a)	1.1					
Departmental expenses		820	838	862	889	889
<b>Total expense measures</b>		<b>820</b>	<b>838</b>	<b>1,211</b>	<b>1,196</b>	<b>1,198</b>
Departmental		820	838	1,211	1,196	1,198
<b>Total</b>		<b>820</b>	<b>838</b>	<b>1,211</b>	<b>1,196</b>	<b>1,198</b>

Prepared on a Government Finance Statistics (fiscal) basis.

Note: Figures displayed as a negative represent a decrease in funds and figures displayed as a positive represent an increase in funds.

(a) Funding has previously been provided in the 2018-19 Portfolio Additional Estimates Statements.

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

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

## Section 2: Outcomes and planned performance

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

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

### **Note**

Performance reporting requirements in the Portfolio Budget Statements are part of the enhanced Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated 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 OCO can be found at:  
<http://www.ombudsman.gov.au/about-us>.

The most recent annual performance statement for the OCO can be found at:  
<http://www.ombudsman.gov.au/publications/reports/annual>

## 2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

**Outcome 1: Fair and accountable administrative action by Australian Government entities and prescribed private sector organisations, by investigating complaints, reviewing administrative action and statutory compliance inspections and reporting.**

### Budgeted expenses for Outcome 1

Table 2.1.1 shows how much the OCO intends to spend (on an accrual basis) on achieving Outcome 1, broken down by program and by administered and departmental funding sources.

**Table 2.1.1: 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: Office of the Commonwealth Ombudsman</b>					
Departmental expenses					
Departmental appropriation	39,100	35,728	32,383	33,925	33,716
s74 External Revenue (a)	4,267	3,377	2,765	2,800	4,200
Expenses not requiring appropriation in the budget year (b)	1,004	1,024	1,054	1,054	1,054
<b>Departmental total</b>	<b>44,371</b>	<b>40,129</b>	<b>36,202</b>	<b>37,779</b>	<b>38,970</b>
<b>Total expenses for program 1.1</b>	<b>44,371</b>	<b>40,129</b>	<b>36,202</b>	<b>37,779</b>	<b>38,970</b>
	<b>2018-19</b>	<b>2019-20</b>			
<b>Average staffing level (number)</b>	222	220			

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 expenses, amortisation expenses, make good expenses and audit fees.

**Performance criteria for Outcome 1**

Table 2.1.2 shows the performance criteria for the program associated with Outcome 1. It also summarises how the program is delivered.

**Table 2.1.2: Performance criteria for Outcome 1**

<b>Outcome 1: Fair and accountable administrative action by Australian Government entities and prescribed private sector organisations, by investigating complaints, reviewing administrative action and statutory compliance inspections and reporting.</b>		
<b>Program 1.1: Office of the Commonwealth Ombudsman</b>		
The objectives of this program are to:		
<ul style="list-style-type: none"> <li>provide <i>assurance</i> that the Australian Government entities and prescribed private sector organisations the OCO oversights act with <i>integrity</i> and treat people fairly;</li> <li><i>influence</i> enduring <i>systemic improvement</i> in public administration in Australia and the region.</li> </ul>		
<b>Delivery</b>	<ul style="list-style-type: none"> <li>We assist the public to resolve issues with agencies and organisations we oversee.</li> <li>We are responsive to the public when they contact our office.</li> <li>We improve public awareness of our role in influencing public administration and industry practice.</li> <li>We influence improvements in public administration and practices of the agencies and organisations we oversee.</li> <li>We are responsive in our dealings with agencies.</li> <li>We effectively deliver our capacity building programs for the Ombudsman and allied integrity bodies under the Australian Aid arrangements.</li> </ul>	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria (a)</b>	<b>Targets</b>
2018-19	<ol style="list-style-type: none"> <li>Percentage of recommendations made in public reports accepted by entities.</li> <li>Percentage of stakeholders who participated in engagement activities that provided an average of 'satisfied' or 'very satisfied' rating in feedback forms/surveys.</li> <li>Percentage of government complaints finalised within OCO's service standards.</li> <li>Percentage of OCO statutory requirements in relation to Commonwealth public interest disclosures met.</li> <li>Percentage of OCO statutory requirements in relation to law enforcement met.</li> <li>Percentage of public law enforcement reports finalised within OCO standards.</li> </ol>	<p>Target 75% of recommendations will be accepted by entities. <b>(Forecast 99%)</b></p> <p>Target 90% 'satisfied' or 'very satisfied' rating for stakeholders participating in engagement activities. <b>(Forecast 100%)</b></p> <p>Target 85% of complaints finalised within OCO standards. <b>(Forecast 76.7%)</b></p> <p>Target 100% of OCO statutory requirements in relation to public interest disclosures met. <b>(Forecast 100%)</b></p> <p>Target 100% of OCO statutory requirements met. <b>(Forecast 100%)</b></p> <p>Target 85% of reports finalised within OCO standards. <b>(Forecast 66.7%)</b></p>

Table 2.1.2: Performance criteria for Outcome 1 (continued)

Program 1.1: Office of the Commonwealth Ombudsman (continued)		
Performance information		
Year	Performance criteria (a)	Targets
2018-19 (continued)	<p>7. Percentage of reports on long-term detention cases sent to the Minister for Home Affairs within 12 months of the review being received from the Department Home Affairs.</p> <p>8. Percentage of immigration detention state of the network reports issued within three months of the reporting cycle</p> <p>9. Percentage of public users who completed the survey for Privatehealth.gov.au and provided a 'satisfied' or 'very satisfied' response regarding the quality of information provided by the website.</p> <p>10. Percentage of industry complaints handled within OCO service standards.</p> <p>11. Percentage of outputs delivered under the Australian Aid arrangements.</p> <p>12. Percentage of stakeholders that participated in activities delivered under Australian Aid arrangements who provided an average of 'satisfied' or 'very satisfied' rating in the feedback forms/surveys.</p>	<p>Target 90% of reports sent to the Minister within 12 months of the review being received. <b>(Forecast 99.69%)</b></p> <p>Target 90% of immigration detention state of the network reports issued within three months. <b>(Forecast 50%)</b></p> <p>Target 80% 'satisfied' or 'very satisfied' rating received from completed surveys on the Privatehealth.gov.au website. <b>(Forecast 82.8%)</b></p> <p>Target 85% of complaints handled within OCO service standards. <b>(Forecast 58.3%)</b></p> <p>Target 80% of outputs delivered. <b>(Forecast 100%)</b></p> <p>Target 90% 'satisfied' or 'very satisfied' rating received from stakeholders participating in activities delivered under Australian Aid arrangements. <b>(Forecast 98.5%)</b></p>
2019-20	<p>1. We assist the public to resolve issues with agencies and organisations we oversee.</p> <p>2. We are responsive to the public when they contact our office.</p> <p>3. We improve public awareness of our role in influencing public administration and industry practice.</p>	<p>Percentage of people who contacted OCO providing a rating of 'satisfied' or above with our services in response to complainant satisfaction surveys.</p> <p>Percentage of complainant satisfaction survey responses with a rating of 'satisfied' or above evaluating our independence.</p> <p>Target 80% of contacts closed within our service standards.</p> <p>Increase in the total number of enquiries, complaints and website hits compared to the previous reporting period after taking into account changes due to new jurisdictions.</p>

**Table 2.1.2: Performance criteria for Outcome 1 (continued)**

<b>Program 1.1: Office of the Commonwealth Ombudsman (continued)</b>		
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria (a)</b>	<b>Targets</b>
2019-20 (continued)	<p>4. We influence improvements in public administration and practices of the agencies and organisations we oversee.</p> <p>5. We are responsive in our dealings with agencies.</p> <p>6. We effectively deliver our capacity building programs for the Ombudsman and allied integrity bodies under the Australian Aid arrangements.</p> <p>7. We maintain the confidence of the Parliament.</p>	<p>Target 75% of recommendations in public reports accepted by the agency or organisation.</p> <p>Target 90% of recommendations for Defence abuse reparation payments or VET Student Loan re-credits accepted.</p> <p>Target 80% of complainant satisfaction survey responses from agencies demonstrating a rating of 'satisfied' or above with the quality of our work.</p> <p>Target 85% of responses to agency within agreed timeframes or our service standards.</p> <p>Target 90% of feedback responses from participants in education or other events demonstrating a rating of 'satisfied' or above.</p> <p>Target 80% of outputs delivered under the Australian Aid arrangements.</p> <p>Number of reports published.</p> <p>Number of submissions made to, and appearances before, parliamentary committee processes.</p> <p>Target 100% of reports delivered on time in accordance with legislative requirements and OCO statutory obligations.</p> <p>Target 90% of other reports delivered to Parliament within OCO service standards.</p>
2020-21 and beyond	As per 2019-20.	As per 2019-20.
<b>Purposes</b>	<ul style="list-style-type: none"> <li>Provide assurance that the Australian Government entities and prescribed private sector organisations the OCO oversights act with integrity and treat people fairly.</li> <li>Influence enduring systemic improvement in public administration in Australia and the region.</li> </ul>	

(a) New or modified performance criteria that reflect new or materially changed programs are shown in italics.

## 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**

#### **3.1.1 Differences between entity resourcing and financial statements**

The entity resource statement (Table 1.1) provides a consolidated view of the resources available to the OCO in 2019-20. This includes equity injections (provided as a departmental capital budget) and appropriations receivable. The comprehensive income statement (Table 3.1) shows only the operating appropriation provided in 2019-20.

#### **3.1.2 Explanatory notes and analysis of budgeted financial statements**

##### **Comprehensive income statement**

The OCO is budgeting for a break-even operating result, adjusted for depreciation and amortisation expense in 2019-20 and the forward estimate years.

Supplier and employee expenses will continue to match the level of appropriation.

##### **Budgeted departmental balance sheet**

The OCO's budgeted net asset position at 30 June 2020 is estimated to be \$5.17million.

##### **Budgeted departmental statement of cash flows**

The cash flow is consistent with, and representative of, the transactions reported in the comprehensive income statement (Table 3.1), adjusted for non-cash items and anticipated capital purchases.

The OCO's working cash balance is in accordance with the Australian National Audit Office's agreement with the Department of Finance.

##### **Departmental capital budget statement**

The departmental capital budget statement (Table 3.5) shows the expected capital works program for the current and forward years. Total capital expenditure in 2019-20 is estimated to be \$0.8 million. The OCO forecasts spending a further \$2.5 million on capital works over the forward estimates.

### 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	28,314	26,180	25,101	25,831	24,723
Suppliers	15,107	12,979	10,101	10,948	13,247
Depreciation and amortisation (a)	950	970	1,000	1,000	1,000
<b>Total expenses</b>	<b>44,371</b>	<b>40,129</b>	<b>36,202</b>	<b>37,779</b>	<b>38,970</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	4,267	3,377	2,765	2,800	4,200
<b>Total own-source revenue</b>	<b>4,267</b>	<b>3,377</b>	<b>2,765</b>	<b>2,800</b>	<b>4,200</b>
<b>Gains</b>					
Other	54	54	54	54	54
<b>Total gains</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>
<b>Total own-source income</b>	<b>4,321</b>	<b>3,431</b>	<b>2,819</b>	<b>2,854</b>	<b>4,254</b>
<b>Net (cost of)/contribution by services</b>	<b>(40,050)</b>	<b>(36,698)</b>	<b>(33,383)</b>	<b>(34,925)</b>	<b>(34,716)</b>
Revenue from government	39,100	35,728	32,383	33,925	33,716
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(950)</b>	<b>(970)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total comprehensive income/(loss)</b>	<b>(950)</b>	<b>(970)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(950)</b>	<b>(970)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>

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

	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less depreciation/amortisation expenses previously funded through revenue appropriations (a)	950	970	1,000	1,000	1,000
<b>Total comprehensive income/(loss) – as per the statement of comprehensive income</b>	<b>(950)</b>	<b>(970)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the government introduced net cash appropriation arrangements. Bill (No. 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 (No. 1) equity appropriations. For information regarding DCBs, see Table 3.5: Departmental capital budget statement.

**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	141	141	141	141	141
Trade and other receivables	10,673	10,457	10,457	10,457	10,457
<b>Total financial assets</b>	<b>10,814</b>	<b>10,598</b>	<b>10,598</b>	<b>10,598</b>	<b>10,598</b>
<b>Non-financial assets</b>					
Land and buildings	2,375	2,501	2,006	1,557	1,899
Property, plant and equipment	1,719	1,600	1,994	2,354	1,926
Intangibles	659	498	420	343	268
Other non-financial assets	565	565	565	565	565
<b>Total non-financial assets</b>	<b>5,318</b>	<b>5,164</b>	<b>4,985</b>	<b>4,819</b>	<b>4,658</b>
<b>Total assets</b>	<b>16,132</b>	<b>15,762</b>	<b>15,583</b>	<b>15,417</b>	<b>15,256</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	394	389	389	389	389
Other payables	2,920	2,737	2,899	3,163	3,501
<b>Total payables</b>	<b>3,314</b>	<b>3,126</b>	<b>3,288</b>	<b>3,552</b>	<b>3,890</b>
<b>Provisions</b>					
Employee provisions	5,913	5,949	5,949	5,949	5,949
Other provisions	220	220	220	220	220
<b>Total provisions</b>	<b>6,133</b>	<b>6,169</b>	<b>6,169</b>	<b>6,169</b>	<b>6,169</b>
<b>Total liabilities</b>	<b>9,447</b>	<b>9,295</b>	<b>9,457</b>	<b>9,721</b>	<b>10,059</b>
<b>Net assets</b>	<b>5,320</b>	<b>5,166</b>	<b>4,987</b>	<b>4,821</b>	<b>4,660</b>
<b>EQUITY (a)</b>					
<b>Parent entity interest</b>					
Contributed equity	10,079	10,895	11,716	12,550	13,389
Reserves	1,069	1,069	1,069	1,069	1,069
Retained surplus (accumulated deficit)	(5,828)	(6,798)	(7,798)	(8,798)	(9,798)
<b>Total parent entity interest</b>	<b>5,320</b>	<b>5,166</b>	<b>4,987</b>	<b>4,821</b>	<b>4,660</b>
<b>Total equity</b>	<b>5,320</b>	<b>5,166</b>	<b>4,987</b>	<b>4,821</b>	<b>4,660</b>

Prepared on Australian Accounting Standards basis.

(a) Equity is the residual interest in assets after deduction of liabilities.

**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	(5,828)	1,069	10,079	5,320
<b>Adjusted opening balance</b>	<b>(5,828)</b>	<b>1,069</b>	<b>10,079</b>	<b>5,320</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(970)	–	–	(970)
<b>Total comprehensive income</b>	<b>(970)</b>	<b>–</b>	<b>–</b>	<b>(970)</b>
<b>Transactions with owners</b>				
Contributions by owners				
Departmental capital budget	–	–	816	816
<b>Sub-total transactions with owners</b>	<b>–</b>	<b>–</b>	<b>816</b>	<b>816</b>
<b>Estimated closing balance as at 30 June 2020</b>	<b>(6,798)</b>	<b>1,069</b>	<b>10,895</b>	<b>5,166</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(6,798)</b>	<b>1,069</b>	<b>10,895</b>	<b>5,166</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	39,449	35,943	32,383	33,925	33,716
Sale of goods and rendering of services	4,262	3,378	2,765	2,800	4,200
<b>Total cash received</b>	<b>43,711</b>	<b>39,321</b>	<b>35,148</b>	<b>36,725</b>	<b>37,916</b>
<b>Cash used</b>					
Employees	28,289	26,144	25,101	25,831	24,723
Suppliers	15,141	12,930	10,047	10,894	13,193
Other	1,646	183	(162)	(264)	(338)
<b>Total cash used</b>	<b>45,076</b>	<b>39,257</b>	<b>34,986</b>	<b>36,461</b>	<b>37,578</b>
<b>Net cash from/(used by) operating activities</b>	<b>(1,365)</b>	<b>64</b>	<b>162</b>	<b>264</b>	<b>338</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	817	816	821	834	839
<b>Total cash used</b>	<b>817</b>	<b>816</b>	<b>821</b>	<b>834</b>	<b>839</b>
<b>Net cash from/(used by) investing activities</b>	<b>(817)</b>	<b>(816)</b>	<b>(821)</b>	<b>(834)</b>	<b>(839)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	817	816	821	834	839
<b>Total cash received</b>	<b>817</b>	<b>816</b>	<b>821</b>	<b>834</b>	<b>839</b>
<b>Cash used</b>					
Other	(1,365)	64	162	264	338
<b>Total cash used</b>	<b>(1,365)</b>	<b>64</b>	<b>162</b>	<b>264</b>	<b>338</b>
<b>Net cash from/(used by) financing activities</b>	<b>2,182</b>	<b>752</b>	<b>659</b>	<b>570</b>	<b>501</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	141	141	141	141	141
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>141</b>	<b>141</b>	<b>141</b>	<b>141</b>	<b>141</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	817	816	821	834	839
<b>Total new capital appropriations</b>	<b>817</b>	<b>816</b>	<b>821</b>	<b>834</b>	<b>839</b>
<b>Provided for:</b>					
Purchase of non-financial assets	(817)	(816)	(821)	(834)	(839)
<b>Total items</b>	<b>(817)</b>	<b>(816)</b>	<b>(821)</b>	<b>(834)</b>	<b>(839)</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation – DCB (a)	(817)	(816)	(821)	(834)	(839)
<b>Total</b>	<b>(817)</b>	<b>(816)</b>	<b>(821)</b>	<b>(834)</b>	<b>(839)</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	817	816	821	834	839
<b>Total cash used to acquire assets</b>	<b>817</b>	<b>816</b>	<b>821</b>	<b>834</b>	<b>839</b>

Prepared on Australian Accounting Standards basis.

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

**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	2,748	4,555	3,503	10,806
Accumulated depreciation/ amortisation and impairment	(373)	(2,836)	(2,844)	(6,053)
<b>Opening net book balance</b>	<b>2,375</b>	<b>1,719</b>	<b>659</b>	<b>4,753</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase – appropriation ordinary annual services (a)	504	186	126	816
<b>Total additions</b>	<b>504</b>	<b>186</b>	<b>126</b>	<b>816</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(378)	(305)	(287)	(970)
<b>Total other movements</b>	<b>(378)</b>	<b>(305)</b>	<b>(287)</b>	<b>(970)</b>
<b>As at 30 June 2020</b>				
Gross book value	3,252	4,741	3,629	11,622
Accumulated depreciation/ amortisation and impairment	(751)	(3,141)	(3,131)	(7,023)
<b>Closing net book balance</b>	<b>2,501</b>	<b>1,600</b>	<b>498</b>	<b>4,599</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2019-20 for depreciation and amortisation expenses, departmental capital budgets or other operational expenses.